## IMPORTANT DATES

(Following Year)



January 1 <sup>st</sup>	Date by which all property subject to valuation is valued each tax year.  §7-38-7 NMSA 1978
Last Day of February	-Due date for annual property tax return to be filed with the State Assessed Property Bureau. §7-38-8
	-Last day to request Extension of Time to File with SAPB. §7-38-86
March 30 <sup>th</sup>	Extended due date for annual property tax return <u>only</u> with an authorized extension. $^{\S7-38-86}$
May 1 <sup>st</sup>	Last day for State Assessed Property Bureau to issue the Notice of Value. §7-38-20
September 1 <sup>st</sup>	NM Department of Finance & Administration (DFA) sets property tax rates. §7-38-33
November 1 <sup>st</sup>	NM County Treasurers send out property tax bills. §7-38-36
November 10 <sup>th</sup>	First installment of property taxes due to County Treasurers. §7-38-38
December 10 <sup>th</sup>	Last day to pay first installment to avoid accrual of interest. §7-38-49
January 10 <sup>th</sup> (Following Year)	Last day to file claim for refund in District Court. §7-38-40
April 10 <sup>th</sup> (Following Year)	Second installment of property taxes due. §7-38-38
May 10 <sup>th</sup>	Last day to pay second installment to avoid accrual of interest. §7-38-49