

**New Mexico County Valuation Protests Boards
Remote Hearing Procedures
2024 Tax Year**

The State of New Mexico Property Tax Division (PTD) assigns an employee to act as chairperson for each county valuation protests board hearing. PTD is also required to pay the expenses associated with board hearings. The following procedures are designed to help ensure that taxpayers and assessors have a full and fair opportunity to present their cases remotely to the boards. The board chairs thank you in advance for your assistance in making the process successful.

1. **Applicability.** These procedures apply to all county valuation protests board hearings until further notice. In addition, these procedures may be modified by the board in any protest matter to ensure that hearings are not delayed, order is maintained, and the parties have full opportunity to be heard by the board.
2. **Conduct of Hearings; Provision of Services.**
 - a. Hearings will be conducted remotely by board chairs and monitors from PTD. Board members, property owners and witnesses may appear remotely at their option. Each individual Assessor's office may make its own determination as to the location of its own staff.
 - b. PTD will provide the remote video conferencing service but will not provide hardware to attendees other than PTD employees.
 - c. **PTD will provide all parties with login instructions. It is the parties' responsibility to provide their contact information to PTD at least three days in advance of the hearing for those instructions.** Parties may call PTD at (505) 827-0885 or email to: NMTRD.Protests@tax.nm.gov **All correspondence MUST contain the name of property owner, the county, and date and time of the hearing.**
3. **Technology Requirements.**
 - a. To appear on camera for a remote hearing, attendees need a computer, tablet or smartphone with internet access and a camera.
 - b. Assessors shall have adequately equipped devices available to allow any individuals on site at the assessor's office to participate in remote hearings.
 - c. Assessors shall make their best effort to provide reasonable access to property owners who do not have access to a suitable device. These efforts may include furnishing a device for property owner use at the assessor's office, lending a device to the property owner to use, or locating adequately equipped public use computers, such as at a library.
 - d. If parties are unable through diligent effort to obtain access to a suitable device, they may, for good cause shown and at the discretion of the board chairperson, appear by telephone.

4. Recording. All hearings will be recorded, and recordings will be retained by PTD. Parties may request copies of hearings by calling PTD at (505) 827-0885 or emailing to: NMTRD.Protests@tax.nm.gov
5. Submission of Exhibits.
 - a. All exhibits must be submitted to PTD and the opposing party in advance of the hearing.
 - b. Submission by email is strongly encouraged. **It is the parties' responsibility to ensure that exhibits are received by PTD and the Assessor 3 BUSINESS DAYS prior to the hearing.** Parties are encouraged to be succinct with exhibits, however If you need to submit voluminous exhibits by email, please contact PTD for a large file link.
 - c. The email address for submitting exhibits to PTD is NMTRD.Protests@tax.nm.gov
The mailing address to submit exhibits to PTD is P.O. Box 25126 Santa Fe, NM 87504-5126. **All correspondence MUST contain: The name of the protestant, the county, and the time and date of the hearing.**
 - d. The email address for submitting exhibits to the assessor is _____.
The physical address to submit exhibits to the assessor is _____.
[TO BE FILLED IN BY ASSESSOR BEFORE PROVIDING TO PROPERTY OWNER]
 - e. All exhibits shall be submitted in a packet that includes a cover sheet containing the name of the name of property owner, county, and date and time of the hearing.
 - f. **All exhibits must be marked** by number or letter. Property Owner's exhibits should be numbered (Exhibit 1,2,3) and Assessor's exhibits should be lettered (Exhibit A,B,C..AA etc.). Parties are strongly encouraged to sequentially number (Bates® stamp) all pages. **Failure to comply with these procedures may result in a proposed exhibit not being admitted into evidence, at the discretion of the board chair.**
 - g. The board will not review exhibits in advance of the hearing. Just because an exhibit is produced correctly, that does not mean it is admissible. Procedural rules still apply, and parties are free to object to exhibits during the hearing.
6. Attendance.
 - a. All parties must access the hearing at the start time of the hearing. Hearings will be open to invited attendees only. There may be a delay while the board chairperson approves access by attendees.
 - b. All parties, agents and representatives must be able to be seen and heard by all other parties.
 - c. All attendees shall be dressed appropriately and ensure that there is no visible prejudicial or obscene material in their camera's field of view.
 - d. Valuation protests hearings are public hearings. Any members of the public wishing to observe a hearing should contact PTD and they will be given a login as an observer but will not be given speaker privileges. Observers who violate these procedures or display any prejudicial or obscene material will have their connection terminated.
7. Conduct of Hearing.
 - a. The board chairperson will conduct the hearing and inform the parties of the order of appearance and other administrative matters.
 - b. Attendees shall keep their audio muted unless they are actively speaking.

- c. The chat feature, if present, may be used by parties to make objections or otherwise ask for an opportunity to be heard. The chat feature shall not be used for substantive argument or testimony.
 - d. No person, including an attorney, may communicate with a witness about their testimony during that testimony.
 - e. If they are in separate locations, attorneys and parties may communicate privately via text or email during the hearing, provided however, parties may not communicate with counsel while they are testifying.
 - f. No one else may communicate with witnesses privately during the hearing without permission from the board chairperson.
 - g. If an interpreter or other accommodation is needed, please notify PTD at least five days prior to the hearing.
8. Witnesses.
- a. The party calling a witness is responsible for ensuring that the witness has the ability to participate in the hearing.
 - b. All witnesses will be sworn in and should be prepared to present a valid form of identification to verify their identity to the Board over the video feed.
 - c. The party calling the witness is responsible for ensuring that all exhibits are provided to the witness, including those of opposing party. Parties may use the screen sharing feature to assist in presenting their testimony.
9. Option for Written Submittals. If the parties so agree, they may submit their cases, including exhibits and argument, in writing to the board. The board shall then rule in writing without holding a public hearing. If the parties agree to make written submittals in lieu of a hearing, they should contact the board chairperson for submission instructions.
10. Alternate Procedures. PTD recognizes that individual circumstances may vary, and that there may be novel issues associated with conducting remote hearings. Board chairpersons are empowered to adapt these procedures to any individual situation when the demands of fairness and due process demand it. The parties are asked to cooperate in any alternate procedures when requested. Communication is of utmost importance. The parties should raise any issues with PTD via email in a timely manner, with the opposing party copied on the email.