



Office of the Assessor  
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### **ASSESSOR IMPORTANT DATES**

**January 1:** Property is assessed to the owner of record according to its current condition as of this date. For example, if property is vacant on January 1 it will be assessed as vacant land even if a building is constructed on that property sometime during the tax year after January 1. This is the date by which all property subject to valuation for property taxation purposes shall be valued each year (7-38-7 NMSA). Taxes on real and personal property are liens against the property from January 1 of the tax year for which the taxes are imposed (7-38-38 NMSA). All livestock located in the state on January 1 of the tax year shall be valued for property taxation purposes as of January 1 (7-36-21 NMSA).

**January 1-21:** Publication of notice of certain provisions relating to reporting property for valuation and claiming of exemptions (7-38-18 NMSA).

**During February or March:** Assessor mails a Notice of Value (Property Notice of Valuation) to property owners.

**30-Day Period after Mailing of Notice of Value:** Property owner may protest the value or classification determined by the county assessor for owner's property for property taxation purposes, claim a family or veteran exemption, apply for agricultural valuation, apply for church, charitable, education and personal property exemptions. This period also applies to loss of status for eligibility for exemptions, reporting improvements costing more than \$10,000, and/or statement of decrease in value. (7-38-24 NMSA).

**June 1:** Department to allocate and certify values to County Assessor.

**June 15:** The Assessor certifies the County net taxable values (full valuation of the County) to the State Property Tax Division.

**August 1:** State Department of Taxation & Revenue certifies the final Net Taxable Values to the Department of Finance and Administration for setting tax rates.

**September 1:** State Department of Finance and Administration issues tax mill rates for current tax year (7-38-33 NMSA). Last date for County Commission to suspend the minimum penalty requirements on delinquent taxes (7-38-50 NMSA).

**September:** The New Mexico Department of Finance and Administration sets the tax rates for the current year's property taxes for each of the 33 Counties. The County Commission must approve Tax Mill Rates before they take effect.

**October 1:** County Treasurer receives tax roll from the Assessor (7-38-36 NMSA).