



# 2023 NOTICE OF VALUE

**MCKINLEY COUNTY ASSESSOR**  
207 WEST HILL AVENUE, SUITE 102  
GALLUP, NEW MEXICO 87301  
(505) 863-3032

**THIS IS NOT A TAX BILL**

Property Listed and Valued as of  
JANUARY 1, 2023

**THIS VALUE WILL BE A FACTOR IN  
DETERMINING YOUR 2023 PROPERTY  
TAX BILL.**

Account Number

Official Mailing Date

Protest Deadline

**THIS IS THE ONLY NOTICE OF VALUE YOU WILL RECEIVE UNLESS YOU ARE THE OWNER OF PERSONAL PROPERTY OR TAXABLE LIVESTOCK.  
INSTRUCTIONS FOR PROTESTING AND FILING OF EXEMPTIONS ARE ON THE REVERSE SIDE.  
FOR ASSISTANCE, CALL (505) 863-3032 BETWEEN THE HOURS OF 8:00 AM – 5:00 PM MONDAY – FRIDAY.**

District	NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT.	Year	Map Code	PROPERTY USE
Property Location				
Property Legal Description				
<b>2022 (Previous Year's) Property Value and Tax Information</b> These values reflect analysis of 2021 market value			<b>2023 (Current Year's) Property Value Information</b> These values reflect analysis of 2022 market value	

**Instructions for calculating Estimated Tax (NMSA 7-38-20):** The calculation of an **estimated** property tax may be higher or lower than the property tax that will actually be imposed. Tax Rates are determined by the Department of Finance and Administration no later than September 1st. The Estimated Tax is calculated by multiplying the 2022 Tax Rate by the 2023 Net Taxable Value.

Example: **RES** Estimated Tax = \$45,000 **RES** Net Taxable Value x 0.036715 Tax Rate = \$1,652  
**NRES** Estimated Tax = \$2,500 **NRES** Net Taxable Value x .042900 Tax Rate = \$107.25

"FULL VALUE" MEANS THE VALUE DETERMINED FOR PROPERTY TAXATION PURPOSES. "TAXABLE VALUE" IS 33 1/3% OF "FULL VALUE". "NET TAXABLE VALUE" IS "TAXABLE VALUE" LESS EXEMPTIONS AND IS THE VALUE UPON WHICH TAX IS IMPOSED. THIS DOCUMENT CONSTITUTES A PROPERTY OWNER'S NOTICE OF VALUATION AS REQUIRED UNDER SECTION 7-38-20 OF THE NEW MEXICO PROPERTY TAX CODE.

**Retain this portion for your records.**

**TO DETACH, TEAR ALONG PERFORATION**

3-15-23\_v3 Please fold on perforation BEFORE tearing

**RETURN THIS PORTION TO THE  
ASSESSOR'S OFFICE IF APPLICABLE.  
SEE INSTRUCTIONS ON BACK.**

Property Use

Account Number

### VETERAN AND HEAD-OF-FAMILY EXEMPTION (IF YOU ARE CURRENTLY RECEIVING THE EXEMPTION(S) YOU DO NOT HAVE TO APPLY AGAIN)

I hereby certify that I am a resident of New Mexico as of January 1 of this year and the "head of family" as that term is defined in Section 7-37-4 of the Property Tax Code, and I hereby claim the exemption from the taxable value of the property provided by Section 7-37-4 of the Property Tax Code. I certify that the above information is true and correct and that this exemption is not being claimed in any other county.

**Head of Family (Sign Here):** x \_\_\_\_\_ (A)

I hereby certify that I am a New Mexico resident as of January 1 of this year and a "veteran" as that term is defined in Section 7-37-5 of the Property Tax Code, that I have filed with the county assessor a certificate of eligibility for the veteran exemption from the Veterans Service Commission, and that I claim the exemption from the taxable value of the property owned by me. (Certificate of eligibility must be signed and dated by county assessor staff.)

**AFFIRMATION** **Veteran or unmarried surviving spouse of a veteran (Sign Here):** x \_\_\_\_\_ (A)

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding list and description are full and correct statements of all property required to be reported pursuant to Section 7-38-8 of the Property Tax Code in this county on January 1 and all statements required to be made under the Property Tax Code, and I so affirm under pains and penalties of perjury.

Phone \_\_\_\_\_ Email \_\_\_\_\_ Affirmed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

x \_\_\_\_\_ (B) \_\_\_\_\_ Assessor or Assessor's Employee.  
Property Owner or Authorized Agent (sign here)

## GENERAL INSTRUCTIONS

1. **Protesting Valuation: (NMSA 7-38-24)** A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the County Assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.
2. **LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-36-21.3)** Applications for valuation limitations may be picked up from the Assessor's Office. An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$40,400 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.
3. **EXEMPTION CLAIMING: (NMSA 7-38-17)** If you wish to declare an exemption, which is not currently applied please sign proper line. Exemption must be applied for no later than thirty (30) days after the mailing of the county assessor's notice of valuation, pursuant to Section 7-38-20 NMSA 1978, in order for it to be allowed for that tax year.
  - A. **HEAD-OF-FAMILY: (NMSA 7-37-4)** This exemption may be claimed by any New Mexico Resident for his or her residence, but only one exemption may be claimed for any tax year per household.
  - B. **VETERAN AND DISABLED VETERAN EXEMPTION: (NMSA 7-37-5 & 7-37-5.1)** Eligibility is determined by the NEW MEXICO VETERAN'S SERVICE COMMISSION. **Present Certificate of Eligibility to Assessor's Office for Confirmation of exemption declaration: should you claim this exemption by mail, a notary public must witness your signature on the Notice of Value, then send original Certificate of Eligibility and Notice of Value to the Assessor's Office.** If the exemption was previously claimed and allowed, it shall apply to subsequent years as long as there is no change in eligibility or ownership status. If you have claimed the exemption with the Motor Vehicle Division, you need to come into the Assessor's Office and report it, as only the remaining portion of the exemption will be allowed.  
**TO ALL VETERANS AND UNMARRIED SURVIVING SPOUSE OF VETERANS:** The state constitution was amended in November 2004 to expand the class of veterans who may be eligible for the veteran exemption. Call the Department of Veterans Services: Toll Free (866) 433-8387 with questions about the status of the legislation implementing the constitutional change.
  - C. **CHURCH:** Applications for this exemption can be obtained from the Assessor's office.
  - D. **CHARITABLE / EDUCATIONAL: NMSA 7-36-7 (3.6.5.15K)** To qualify for these exemptions, the substantial and primary use of the property must be for charitable / educational purposes.
4. **PERSONAL PROPERTY: (NMSA 7-36-33)** Business personal property, not subject to a special method of valuation, is subject to property taxation in the state of New Mexico unless it is specifically exempted by statute. **BUSINESS PERSONAL PROPERTY THAT WAS LOCATED IN THE COUNTY ON JANUARY 1ST MUST BE REPORTED TO THE COUNTY ASSESSOR'S OFFICE NO LATER THAN THE LAST DAY OF FEBRUARY OF EACH YEAR (7-36-8 NMSA 1978: AMENDED 1993).** The business personal property that must be reported to the Assessor are those assets which were depreciated and reported to the IRS for the previous year, excluding inventory held for sale, resale and supplies. Personal property to be reported consists of movable items not permanently affixed to or part of the real estate. It includes, but not limited to: industrial, business, manufacturing, construction and commercial machinery, fixtures, equipment and furniture.
5. **MANUFACTURED HOMES: (NMSA 7-36-26)** The owner of a manufactured home subject to valuation for property taxation purposes shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.
6. **AGRICULTURAL USE CLAIM: (NMSA 7-36-20)** If you wish to declare your property as land used primarily for agricultural purposes, an application must be made with the Assessor's Office within 30 days after the mailing of the Notice of Value. It is also recommended that you fill out a protest form to protect your protest rights should your application for agricultural land use be denied. If you were granted the special method of valuation the preceding year, you are not required to reapply as long as status and use does not change. When the owner of the land has not reported that the use of the land is no longer primarily for agricultural purposes but the county assessor has evidence sufficient to rebut the presumptions in Subsection A of Section 7-36-20, the county assessor must change the classification of the land. In such a case the county assessor must also consider whether the penalty provided by Subsection H should be applied. The owner may protest the change in classification.
7. **ELIGIBLE EXEMPTIONS RECEIVED AFTER THE STATED DEADLINES WILL BE APPLIED IN THE NEXT TAX YEAR.**

**REPORT TO ASSESSOR'S OFFICE IF YOU:**

- 1) Disagree with the valuation and want to file a protest . . . . . (see line 1 above)
- 2) Need to claim Head of Family or Veteran exemptions . . . . . (see line 3 A&B above)
- 3) Own a mobile / manufactured home . . . . . (see line 5 above)
- 4) Are declaring property as agricultural for the first time . . . . . (see line 6 above)
- 5) Are requesting a church or charitable / educational exemption . . . . . (see line 3 C&D above)
- 6) Are 65 or older or 100% disabled w/ income of \$40,400 or less . . . . . (see line 2 above)

**INFORMACION GENERAL (Favor de llamer o consultar en persona para ayuda adicional con nuestro personal)**

**EVERY ATTEMPT IS MADE TO HAVE A CURRENT AND CORRECTLY ASSESSED OWNER ON OUR RECORDS. IF ANY CHANGES HAVE OCCURRED, PLEASE FILL OUT THE INFORMATION BELOW. ALL CHANGES REQUIRE A SIGNATURE.**

➡ TO DETACH, TEAR ALONG PERFORATION.

➡ TO DETACH, TEAR ALONG PERFORATION.

Please fold on perforation BEFORE tearing

3-15-23\_v3

**FOR AN ADDRESS CHANGE OR OWNERSHIP CHANGE, COMPLETE THE FOLLOWING AND SIGN.**

<b>PLEASE PRINT! CORRECT NAME &amp; MAILING ADDRESS:</b>			
OWNER NAME:			
MAILING ADDRESS:			
CITY:	STATE:	ZIP CODE:	
TELEPHONE:	HOME:	WORK:	
<b>OWNERSHIP CHANGE REQUIRES A COPY OF THE DEED</b>			
SITUS ADDRESS:		SALES PRICE:	
		\$	
DOCUMENT	BOOK NO.	PAGE NO.	SALES DATE:
SIGNATURE OF OWNER OR AUTHORIZED AGENT			DATE
<b>X</b>			/ /

<b>PROPERTY CHANGE DECLARATION</b>	
If there has been a change to the status of your land or building please check:	
<input type="radio"/> NEW	<input type="radio"/> RESIDENTIAL
<input type="radio"/> REMOVED	<input type="radio"/> COMMERCIAL
<input type="radio"/> ADDITION	<input type="radio"/> OTHER
<input type="radio"/> MANUFACTURED HOMES	
 <b>MCKINLEY COUNTY ASSESSOR</b> 207 WEST HILL AVENUE, SUITE 102 GALLUP, NEW MEXICO 87301 <b>(505) 863-3032</b>	
<b>PLEASE RETURN TO OUR OFFICE AT ADDRESS LISTED ABOVE.</b>	