

NMSA §7-38-24 Protesting values, classification, allocation of values and denial of exemption of limitation on increase in value determined by the county assessor.

- A. 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. Filing a petition in accordance with this section entitles the property owner to a hearing on his protest.
- B. Petitions shall:
- (1) be filed with the county assessor on or before:
 - (a) the later of April 1 of the property tax year to which the notice applies...
 - (b) thirty days after the mailing of a property tax bill on omitted property... or
 - (c) in all other cases, thirty days after the mailing by the assessor of the notice of valuation;
 - (2) state the property owner's name and address and the description of the property;
 - (3) state why the property owner believes the value, classification, allocation of value or denial of a claim of an exemption or of a limitation on increase in value is incorrect and what he believes the correct value, classification, allocation of value or exemption to be; and
 - (4) state the value, classification, and allocation of value or exemption that is not in controversy.
- C. Upon receipt of the petition, the county assessor shall schedule a hearing before the county valuation protests board and notify the property owner by certified mail of the date, time and place that he may appear to support his petition. The notice shall be mailed at least fifteen days prior to the hearing date.
- D. The county assessor may provide for an informal conference on the protest before the hearing.

NMAC §3.6.7.33 Protesting values, classification, allocation of values and denial of exemptions...

B. Informal conferences

- (1) After a protest has been set for hearing, if a taxpayer requests or has requested an informal conference, the assessor may schedule and hold such a conference before the date of the hearing. If an informal conference has not been requested by the taxpayer and the assessor believes an informal conference prior to hearing would be useful, the assessor may schedule such a conference and require the presence of the taxpayer.
- (2) An informal conference is off the record. Although the persons attending the conference may make memoranda of the discussion, statements made at the informal conference shall not be introduced by either party at a hearing or other proceeding. Any tapes or minutes of the conference are for the information and convenience of the parties only and shall have no evidentiary value in any later proceeding. The purpose of the informal conference is to discuss the facts and the legal positions of the assessor and the taxpayer, and it is to be in the nature of either settlement negotiations or a "pre-hearing (trial) conference" or both...