



New Mexico Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and New Mexico lets you appeal. Use this checklist to file correctly and on time.

New Mexico at a glance

Appeal deadline	The later of April 1 or 30 days after the Notice of Value was mailed — petition filed with the county ASSESSOR
Effective tax rate	0.63% (about \$1,731/yr on a \$248,100 home)
Assessment basis	33.33% of market value
Appeals heard by	County Valuation Protests Board ! District Court

File the petition with the county ASSESSOR, who schedules the protests board hearing — mailing it to the board directly files nothing. The deadline is the LATER of April 1 or 30 days after the Notice of Value was mailed (NMSA 7-38-24); notices mail by April 1, so the practical 2026 date is around May 1. Alternative route: pay the tax in full, then bring a refund suit in district court by the 60th day after the first installment is due. The two remedies are alternatives — confirm with your county assessor before choosing. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive your Notice of Value (assessors mail by April 1)
- ☐ File the petition with the county ASSESSOR by the later of April 1 or 30 days after the notice was mailed — the assessor schedules the hearing, so mailing the board directly files nothing
- ☐ Attend the County Valuation Protests Board hearing
- ☐ Appeal to District Court within 30 days of the board decision
- ☐ Alternative: pay the tax in full and bring a refund suit by the 60th day after the first installment is due
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** \$2,000 assessed value reduction for primary residence
- **Senior / other relief:** Low Income Comprehensive Tax Rebate and Head of Family Exemption for qualifying seniors

- **Value Increase Cap cap:** Annual increase in assessed value capped at 3% for owner-occupied residential property

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.