

# Spouses Selling Houses: May 1 is deadline for notice of value protests

By Roger and Melissa Carson | Posted: Saturday, March 28, 2015 7:00 pm

Spring in Santa Fe is not really one season but a combination of three different seasons: allergy season, the windy season and tax season. It's hard to say which one is least desirable, but if it's tax season, then we might be able to offer a little relief. On April 1, the Santa Fe County assessor will begin mailing out the notice of value to all property owners in Santa Fe County. If you agree with your assessed property tax, you don't need to do anything. If you have a disagreement about the amount, you have a constitutional right to protest your taxes. If you choose to protest, you only have until May 1 to notify the Assessor's Office.

You can informally protest your taxes simply by calling and scheduling a meeting. At the informal hearing, the property owner sits down with the field appraiser and they go over the numbers. These informal hearings are a good way to settle minor differences. If that doesn't resolve the issue, the taxpayer can request a formal hearing with the Santa Fe County Valuation Protest Board.

Once you have a hearing scheduled, focus on preparing your case so that it is accurate and organized. It is really important to keep in mind that the notice of value was determined from property values in 2014, so if you are protesting your 2015 notice, your case will need to be built on 2014 comps. Your evidence can come from a real estate broker, who will compile sales of homes from 2014 that are similar to yours and can even appear as a witness to help your case. Appraisals are also helpful, but make certain that you order a retroactive appraisal, as the board will not consider a current market appraisal.

When you get to the hearing, you should know all the players. The Tax Valuation Board is composed of a representative from the State Taxation and Revenue Department, who will chair the hearing, and then two members of the community. Your protest will be directed to them. Defending the county's value will be the assessor who appraised your property, sometimes the assessor himself, and often there will be an attorney for the county. (You can have an attorney, too).

The property tax code states that the burden of proof falls on the shoulders of the property owner, and therefore you will present your case first. State the value you believe for your property and present your comps to the chairperson to enter as evidence. Don't be unnerved by the county attorney, who will probably object to most of your evidence. The chair does not rule on objections, only acknowledges that objections are made, and this record will be included should the dispute continue on to District Court.

Everybody wants fairness when it comes to property tax, and the work of the Assessor's Office is a

thankless job for sure, but all Santa Feans should be thankful for the hard work the office did during the administration of Domingo Martinez. His implementation of mass appraisal software brought the work of the assessor out of the dark ages and promises to provide consistency and transparency. Last year, Santa Fe elected Gus Martinez as the new assessor, and he took over on Jan. 1. Known for his boyish good looks, Gus has a friendly demeanor and is very well-qualified for the job. If anyone harbors feelings that the Assessor's Office doesn't care, just stop in and meet with Gus, and he will quickly put those concerns to rest.

In only a few short years, the Assessor's Office has become one of the most modern, customer-oriented, friendly and accessible branches of local government.

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