



San Miguel County Assessor

2016 PROTEST PAMPHLET ACKNOWLEDGEMENT

Protest Case: SM12-____-2016

Date of Protest: _____

Owner Name: _____

Owner's Number: _____

I hereby acknowledge that upon submitting my protest form to the San Miguel County Assessor, that I have received a copy of the 2016 protest pamphlet.

Signed: _____
San Miguel County Taxpayer

Date: _____

Signed: _____
San Miguel County Assessor or Agent

Date: _____

E-Mail Address: _____

Note:

NMSA §7-38-6 Presumption of Correctness:

Values of property for property taxation purposes determined by the... county assessor are presumed to be correct.

NMAC §3.6.7.13 Effect of the Presumption of Correctness:

A. *To overcome the presumption of correctness provided in Section 7-38-6 NMSA 1978, the taxpayer has the burden of coming forward with evidence showing that values for property taxation purposes determined by the... county assessor... are incorrect. Failure to present evidence tending to dispute the factual correctness of the above determinations in any hearing pursuant to the provisions of the Property Tax Code may result in a denial of relief sought by a taxpayer.*

B. *Where the only evidence presented by the taxpayer is the purchase price of the property which is the subject of the dispute over value for tax purposes and the evidence of comparable sales indicates the sales price was not the market value, the presumption of correctness of the determination of the... county assessor is not overcome.*

C. *Once the presumption of correctness is overcome, the burden of showing a correct valuation shifts to the... county assessor.*