

**TITLE 1            GENERAL GOVERNMENT ADMINISTRATION**  
**CHAPTER 19       LOCAL GOVERNMENT RECORDS RETENTION AND DISPOSITION SCHEDULES**  
**(LGRRS)**  
**PART 2            LGRRS, OFFICE OF THE COUNTY ASSESSOR**

**1.19.2.1            ISSUING AGENCY:** State Commission of Public Records - State Records Center and Archives  
[1.19.2.1 NMAC - Rp, 1.19.2.1 NMAC, 04/24/2006]

**1.19.2.2            SCOPE:** county assessor - local government  
[1.19.2.2 NMAC - Rp, 1.19.2.2 NMAC, 04/24/2006]

**1.19.2.3            STATUTORY AUTHORITY:** Section 14-3-4 NMSA 1978, it shall be the duty of the commission to adopt and publish rules to carry out the purposes of the Public Records Act. Section 14-3-6 NMSA 1978, the administrator shall establish a records management program for the application of efficient and economical management methods for the creation, utilization, maintenance, retention, preservation and disposal of public records.  
[1.19.2.3 NMAC - Rp, 1.19.2.3 NMAC, 04/24/2006; A, 07/29/2013]

**1.19.2.4            DURATION:** permanent  
[1.19.2.4 NMAC - Rp, 1.19.2.4 NMAC, 04/24/2006]

**1.19.2.5            EFFECTIVE DATE:** April 24, 2006, unless a later date is cited at the end of a section.  
[1.19.2.5 NMAC - Rp, 1.19.2.5 NMAC, 04/24/2006]

**1.19.2.6            OBJECTIVE:** To establish a records retention schedule for the orderly management, retention, disposition and preservation of records necessary for carrying out the Public Records Act pursuant to Section 14-3-6 NMSA 1978.  
[1.19.2.6 NMAC - Rp, 1.19.2.7 NMAC, 04/24/2006; A, 07/29/2013]

**1.19.2.7            DEFINITIONS:**

- A.            "Administrator"** means the state records administrator (Section 14-3-2 NMSA 1978).
- B.            "Agency"** means any institution or other organization of local government in New Mexico.
- C.            "Archives"** means the permanent records of the state of New Mexico, which may include government and private collections of the Spanish, Mexican, territorial and statehood periods, assessed to have significant historical value to warrant their preservation by the state of New Mexico. The term also refers to the organizational unit of the SRCA storing these records.
- D.            "Audit"** means a periodic examination of an organization to determine whether appropriate procedures and practices are followed.
- E.            "Commission"** means the state commission of public records (Section 14-3-2 NMSA 1978).
- F.            "Disposition"** means final action that puts into effect the results of an appraisal decision for a series of records (i.e., transfer to archives or destruction).
- G.            "Microphotography"** means the transfer of images onto film and electronic imaging or other information storage techniques that meet the performance guidelines for legal acceptance of public records produced by information system technologies pursuant to regulations adopted by the commission.
- H.            "Non-record"** means extra copies of documents kept solely for convenience of reference, stocks of publications, records not usually included within the scope of the official records of an agency or government entity and library material intended only for reference or exhibition. The following specific types of materials are non-records: materials neither made nor received in pursuance of statutory requirements nor in connection with the functional responsibility of the officer or agency; extra copies of correspondence; preliminary drafts; blank forms, transmittal letters or forms that do not add information; sample letters; and reading file or informational files.
- I.            "Pending litigation"** means a proceeding in a court of law whose activity is in progress but not yet completed.
- J.            "Public record"** means all books, papers, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by any agency in pursuance of law or in connection with the transaction of public business and preserved, or appropriate for preservation, by the agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of

the government, or because of the informational and historical value of data contained therein (Section 14-4-2 NMSA 1978).

**K. "Records custodian"** means the statutory head of the agency using or maintaining the records or the custodian's designee.

**L. "Record destruction"** means the process of totally obliterating information on records by any method to make the information unreadable or unusable under any circumstances.

**M. "Records management"** means the systematic control of all records from creation or receipt through processing, distribution, maintenance and retrieval, to their ultimate disposition.

**N. "Records retention and disposition schedule"** means rules adopted by the commission pursuant to Section 14-3-4 NMSA 1978 describing records of an agency, establishing a timetable for their life cycle and providing authorization for their disposition.

**O. "Retention"** means the period of time during which records must be maintained by an organization because they are needed for operational, legal, fiscal, historical or other purposes.

[1.19.2.7 NMAC - N, 04/24/2006; A, 05/14/2007; A, 07/29/2013]

#### **1.19.2.8 ABBREVIATIONS AND ACRONYMS:**

**A. "CFR"** stands for code of federal regulations.

**B. "EDRRDS"** stands for education records retention and disposition schedules.

**C. "ERRDS"** stands for executive records retention and disposition schedules.

**D. "GRRDS"** stands for general records retention and disposition schedules.

**E. "JRRDS"** stands for judicial records retention and disposition schedules.

**F. "LRRDS"** stands for legislative records retention and disposition schedules.

**G. "LGRRDS"** stands for local government records retention and disposition schedules.

**H. "SRCA"** stands for state records center and archives.

**I. "SSN"** stands for social security number.

**J. "USC"** stands for United States code.

[1.19.2.8 NMAC - N, 04/24/2006; A, 07/29/2013]

#### **1.19.2.9 INSTRUCTIONS:**

**A.** Records retention and disposition schedules identify the types of records maintained by local government and educational institutions and specify a period of time which records must be retained. A retention period may be stated in terms of months or years and is sometimes expressed as contingent upon the occurrence of an event. There are several types of records retention and disposition schedules promulgated by the commission for local government and educational institutions. General schedules list records common to all local government and educational institutions and local government and educational schedules list records specific for that entity. Each record series will be represented in the format listed below.

(1) **Program** - describes the function of the records

(2) **Maintenance system** - describes how an agency files (organizes) records

(3) **Description** - describes the purpose and content of a record

(4) **Retention** - defines the length of time records must be kept before they are eligible for destruction or archival preservation.

**B.** For records of a general administrative nature, refer to the GRRDS, General Administrative (Interpretive), 1.15.3 NMAC.

**C.** For records of a financial nature, refer to the GRRDS, General Financial (Interpretive), 1.15.5 NMAC.

**D.** For records of a personnel nature, refer to the GRRDS, General Personnel (Interpretive), 1.15.7 NMAC.

**E.** For records of a medical nature, refer to the GRRDS, General Medical, 1.15.8 NMAC.

**F.** Retention periods shall be extended until six months after all current or pending litigation; current claims, audit exceptions or court orders involving a record have been resolved or concluded.

**G.** The descriptions of files are intended to be evocative, not complete. For example, there will always be some documents that are included in a file that are not listed in the description, and similarly, not every file will contain an example of each document listed in the description.

**H.** Confidentiality is denoted for files likely to contain confidential materials or information; however files without a confidentiality note may contain confidential or privileged information. Failure to include a

confidentiality note in the description of a record series does not waive confidentiality. Refer questions concerning the confidentiality of a file to legal counsel for the agency.

**I.** Records may be photographed, microfilmed, digitized or converted to computer output microfilm provided a microphotography plan has been approved by the state records administrator (Section 14-3-17 NMSA 1978). Such photographs, microfilms, photographic film or microphotographs shall be deemed to be an original record for all purposes, including introduction as evidence in all courts or administrative agencies (Section 14-1-6 NMSA 1978).

**J.** Public records placed on magnetic tapes, disks or other data processing media shall be retained for the length of time specified in records retention and disposition schedules and are subject to the same confidentiality and access restrictions as paper records. See also 1.13.70 NMAC, Performance Guidelines for the Legal Acceptance of Public Records Produced by Information Technology Systems.

**K.** Email is a transmission medium for content that may or may not be a public record. Email messages that contain information sent or received by an agency in connection with the transaction of official state business or in pursuance of law are public records and are subject to retention requirements established in records retention and disposition schedules. Email messages are required to be categorized, filed and retained on the basis of content (1.13.4 NMAC, Records Management Requirements for Electronic Messaging). The content of email messages may vary considerably; therefore, each email shall be evaluated to determine if it meets the definition of a public record as defined in the Public Records Act. Non-records or transitory emails that do not provide evidence of official agency policies or business transactions may be deleted.

**L.** Non-scheduled public records created by an agency in pursuance of law or in connection with the transaction of public business shall have a retention period of permanent until such time the non-scheduled record has been scheduled and a retention period adhering to operational, legal, fiscal, historical or other purposes is established.

[1.19.2.9 NMAC - N, 04/24/2006; A, 07/29/2013]

#### **1.19.2.10-102 [RESERVED]**

#### **1.19.2.103 RESIDENTIAL REAL PROPERTY TRANSFER DECLARATION AFFIDAVIT:**

**A. Program:** assessments  
**B. Maintenance system:** local government preference  
**C. Description:** records concerning the declaration of transfer of real property by deed or real estate contract. This is a hardcopy input document to the *valuation system*. Affidavit may include property address, sellers name and mailing address, buyer's name and mailing address, physical location of property, legal description, sales information, signature of buyer and seller, date, notary signature, etc.

**D. Retention:** two years from date of affidavit

**E. Confidentiality:** Portions of this record may be confidential per Subsection C of Section 7-38-12.1 NMSA 1978 (i.e., confidentiality of affidavit information).

[1.19.2.103 NMAC - N, 04/24/2006; A, 05/14/2007]

#### **1.19.2.104 VALUATION SYSTEM:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:**

(1) **Manual document system:** manual document system used to track and develop taxable property valuation and result of protest hearings. Documents may include name of owner, parcel uniform number, account number, legal description, ownership information, property classification and type, school district, sales prices and sales information (contained in the residential real property transfer affidavit), cost information, income or expense information, zoning information, parcel and building information such as topography, view, lot and buildings size, street name and on-site amenities, building information (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.), etc.

(2) **Automated data system:** in house or external developed computer assisted mass appraisal (CAMA) system used to track and develop taxable property valuation and results of protest hearings. Data may include name of owner, parcel uniform number, account number, legal description, ownership information, property classification and type, school district, sales prices and sales information (contained in 1.19.2.103 NMAC *residential real property transfer declaration affidavit*), cost data, income or expense data, zoning information, parcel and

building information such as topography, view, lot and buildings size, street name and on-site amenities, building information (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.), etc.

**(3) Hybrid automated and document system:** this is a combination of the automated and manual systems. Information may include name of owner, parcel uniform number, account number. Please refer to the manual document and automated systems for document and data types.

**D. Retention:** until superseded

**E. Input:** All documents used as input for the *valuation system* are filed in the *residential real property transfer declaration affidavit; building permits; plats, surveys and maps file; state approved valuation manuals*. In addition to the hardcover copy records, data is transferred from the *property administrative system*.

**F. Output:** Property valuation data is transferred to (1.19.2.110 NMAC) *property administrative system* for all taxable real property (i.e., manufactured homes, commercial, industrial single family, multiple family, etc.). Because the *valuation system* is a data-based system, ad hoc and regularly scheduled reports may be generated on request or demand. When produced, these reports are forwarded to the requesting entity. Some of the reports include sales ratio study reports, valuation certification reports, parcel count by type and other property listings, etc.

**G. Confidentiality:** Portions of this record may be confidential per Section 7-38-4 NMSA 1978 (i.e., any information about a specific property or property owner), Section 7-38-12.1 NMSA 1978 (i.e., any input from the affidavit, "The county assessor shall retain the original affidavit as a confidential record..."), etc.

[1.19.2.104 NMAC – N, 04/24/2006; A, 05/14/2007]

[See 1.13.3 NMAC for *Management of Electronic Records*.]

#### **1.19.2.105 NOTICE OF VALUATION:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** notice issued annually to inform property owners of their property taxable value and status of their property. This may be hardcover output from (1.19.2.104 NMAC) *valuation system*. File may include notice (i.e., ownership, mailing and physical addresses, uniform parcel codes, account number, property classification and types, exemptions granted and amounts, legal descriptions, assessed and table values, taxable ratio, remedies for protesting values), exemption application form, agricultural request form, address change form, etc.

**D. Retention:** 10 years after the end of the calendar year in which notice issued

[1.19.2.105 NMAC - Rp, 1.19.2.105 NMAC, 04/24/2006; A, 05/14/2007]

[For historical information refer to 1.19.2.106 NMAC *tax schedule*.]

#### **1.19.2.106 TAX SCHEDULE:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** record of annual assessment and valuation on declared property, within the school district, by the tax assessor. Schedule may include state assessed information, tax rates, taxes due, taxable ratio, allocation of net taxable values to appropriate governmental units, property classification and type property owner, mailing and physical addresses, legal description, exemptions types and amounts, assessed and taxable values, etc.

**D. Retention:** permanent

[1.19.2.106 NMAC - Rp, 1.19.2.106 NMAC, 04/24/2006; A, 05/14/2007]

[See 1.13.3 NMAC for *Management of Electronic Records* regarding the maintenance of long term or permanent electronic records. In an automated *valuation system* or *property administrative system* an annual hardcover copy tax schedule shall be printed out for historical purposes.]

#### **1.19.2.107 GEOGRAPHIC INFORMATION SYSTEM (GIS):**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** system used to track geographical parcel information on properties being taxed. Data may include aerial photographs, contour lines, street easements, utilities locations, property footprints, legal descriptions, parcel and building characteristics, etc.

**D. Data retention:** until superseded

**E. Input:** All information used as input for *geographic information system* includes (1.19.2.104 NMAC) *valuation system*, (1.19.2.113 NMAC) *plats, surveys and maps file*, (1.19.3.102 NMAC) deeds, (1.19.2.109 NMAC) *property record card*, (1.19.2.103 NMAC) *residential real property transfer declaration affidavit*, (1.19.2.114 NMAC) *assessment maps*, etc.

**F. Output:** Because the *geographic information system* is a data-based system, ad hoc and regularly scheduled reports may be generated upon request or demand. When produced, these reports are forwarded to the requesting entity. Some of these reports include deeds, valuation protests, plats, *assessment maps*, etc.

[1.19.2.107 NMAC - N, 04/24/2006; A, 05/14/2007]

[The parcel information layer that the assessor develops is shared with other entities which in turn produce various layers on *geographic information system* to suit their individual purposes or requirements and the assessor is not responsible for those layers. See 1.13.3 NMAC for *Management of Electronic Records*.]

#### **1.19.2.108 CERTIFICATE OF CORPORATE PROPERTY:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** certificate issued by state property tax division to county assessors regarding valuation properties that do business in multiple counties. Certificate may include school district number, properties owned, assets, name of business, legal descriptions (i.e., township number, section number, range number, subdivision), etc.

**D. Retention:** 10 years after close of fiscal year in which certificate issued

[1.19.2.108 NMAC - Rp, 1.19.2.108 NMAC, 04/24/2006; A, 05/14/2007]

#### **1.19.2.109 PROPERTY RECORD CARD:**

**A. Program:** assessment

**B. Maintenance system:** local government preference

**C. Description:** record used to track and develop taxable property valuations. In an automated *valuation system* this is a hardcover output document. The property record card includes name of owner, uniform parcel number, account number, legal description of property, property classification and type, school district number, zoning information, parcel and building descriptions (such as topography, view, lot and buildings size, street, on-site amenities, etc.), building characteristics (such as siding, roofing, foundation type, plot plans, ground plan sketch, property photos, etc.) etc.

**D. Retention:** 25 years after created

**E. Confidentiality:** Portions of this record may be confidential per Section 7-38-4 NMSA (i.e., any information about a specific property or property owner).

[1.19.2.109 NMAC - N, 05/14/2007]

[See 1.13.3 NMAC for *Management of Electronic Records* regarding the maintenance of long term or permanent electronic records.]

#### **1.19.2.110 PROPERTY ADMINISTRATIVE SYSTEM:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** system used to track tax assessments on property. Parcel data may include property owner's name, mailing and physical addresses, legal description of property, account number, ownership documents information, uniform parcel number, tax rates, location number, exemption types and amounts, school district numbers, annexations, property classification (residential or non-residential), valuation mailing date, agricultural status, property type (single family, manufactured home, multi-family, commercial, industrial, agricultural, state assessed, etc.), business personal property reports, etc.

**D. Data retention:** until superseded

**E. Confidentiality:** Portions of this record may be confidential per Subsection C of Section 7-38-12.1 NMSA 1978 (i.e., confidentiality of affidavit information).

**F. Input:** All records used as input for the *property administrative system* include *residential real property transfer declaration affidavit*; request for exemption forms; application form for valuation as agricultural land; grazing land carrying capacity and livestock certificate; taxpayer information; ownership documents (deeds, contracts, etc.); plats; maps; state information; business personal property reports; annexations; etc.

**G. Output:** Because the *property administrative system* is a data-based system, ad hoc and regularly scheduled reports or forms may be generated upon request or demand. When produced, these reports are forwarded to the requesting and statutory required entity. Portions of the parcel information serve as input to the *valuation system*. Some of these reports or forms include *notice of valuation*, *tax schedule*, abstracts, warrants, ownership listings, etc.

[1.19.2.110 NMAC - N, 05/14/2007]

[See 1.13.3 NMAC for *Management of Electronic Records*.]

**1.19.2.111 COUNTY ASSESSOR PROPERTY VALUATION MANUALS:**

- A. **Program:** assessment
- B. **Maintenance system:** local government preference
- C. **Description:** manuals issued or approved by the property tax division to the county assessor offices for assessment purposes. Types of manuals include legal, agricultural, land, residential, mobile home, mapping and commercial.
- D. **Retention:** until superseded or obsolete

[1.19.2.111 NMAC - N, 05/14/2007]

**1.19.2.112 TAX SCHEDULE CORRECTION REQUEST FORM:**

- A. **Program:** assessments
- B. **Maintenance system:** local government preference
- C. **Description:** form used to authorize corrections to the tax schedule. Approved forms may serve as input to the *property administrative system*. Form may include taxpayer name, tax district, address, property description, uniform parcel and tax identification number, tax year, old value, new value, old taxes charged, tax rate, taxes due, net change, first half amount, second half amount, assessor's authorization signature, treasurer's authorization signature, date, clerk name, reason for authorization request (omitted, corrected, canceled), etc.

- D. **Retention:** three years after date of authorization or rejection

[1.19.2.112 NMAC - Rp, 1.19.2.112 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.113 PLATS, SURVEYS AND MAPS FILE:**

- A. **Program:** assessments
- B. **Maintenance system:** local government preference
- C. **Description:** plats, surveys, or maps illustrating property boundaries for tax purposes. Portions of this file may serve as input to the *property administrative system*. File may include information contained on plats (lot and streets names, sketch of the layout of the lot), surveys (mapping the boundaries and improvements of land), maps (legal land parcel and property boundaries), etc.

- D. **Retention:** original document filed in county clerk's office (1.19.3.102 NMAC) *document and instrument file*

[1.19.2.113 NMAC - Rp, 1.19.2.113 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.114 ASSESSMENT MAPS:**

- A. **Program:** assessments
- B. **Maintenance system:** local government preference
- C. **Description:** maps used to determine assessment value of property located within taxing jurisdiction. This may be a hardcover output document from the *geographic information system (GIS)*. Map may include lot number, name of subdivision, size, legal description, meets and bounds, drawing improvements, tax code, etc.

- D. **Retention:** until superseded or obsolete

[1.19.2.114 NMAC - Rp, 1.19.2.114 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.115 SALES RATIO STUDY LOG:**

- A. **Program:** assessments
- B. **Maintenance system:** local government preference
- C. **Description:** annual record of property sales figures used to determine property market value. Portions of this document may serve as input to the *valuation system*. Log may include property description and location, net taxable value, full value, property type, etc.

- D. **Retention:** five years after study completed

[1.19.2.115 NMAC - Rp, 1.19.2.115 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.116 BUILDING PERMITS:**

- A. **Program:** assessments
- B. **Maintenance system:** local government preference

**C. Description:** copies of building permits issued by state trade-boards, county planning and municipalities. Permit may include building address, date issued, permit number, description of work (i.e., new construction, addition, alteration - repair or demolition), owner's name, contractor's name, etc.

**D. Retention:** until purpose is served  
[1.19.2.116 NMAC - N, 05/14/2007]

**1.19.2.117 WATER IRRIGATION DISTRICT ASSESSMENT LIST:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** a certified annual assessment list of members of water systems within the county. List may include members name, district number, location, etc.

**D. Retention:** one year after the end of the calendar year in which list issued  
[1.19.2.117 NMAC - N, 05/14/2007]

**1.19.2.118 NON GOVERNMENTAL CLAIM FOR EXEMPTION FORM:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** form used by non-governmental entities to apply for tax exempt status for non-governmental use of property. Portions of this document may be input to the *property administrative system*. Form may include name of property owner, address, property description, primary use of property (educational, charitable, urban renewal property, municipal property, church property not used for commercial purposes, state of New Mexico property, federal property etc.), any other data necessary to determine eligibility for the exemption.

**D. Retention:** one year after property use changes, ownership changes or denial of claim  
[1.19.2.118 NMAC - N, 04/24/2006; A, 05/14/2007]

**1.19.2.119 REQUEST FOR EXEMPTION FILES:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** form used to apply for tax exemption by veterans (regular and one hundred percent disabled), low income households, persons with disabilities, head of household, or property owners age sixty five or older property owners who are applying for the tax exempt status. Portions of this file may serve as input into the *property administrative system*. File may include exemption forms on regular veterans, veterans with one hundred percent disabled, low income households, persons with disabilities, head of household, or property owners age sixty five or older, correspondence, etc.

**D. Retention:**

(1) **Veterans and property owners over 65 exemptions:** one year from the close of the tax year in which exemption is superseded or expired

(2) **All others:** one year from date of application

[1.19.2.119 NMAC - Rp, 1.19.2.119 NMAC, 04/24/2006; A, 05/14/2007; A, 07/29/2013]

[Veterans, one hundred percent disabled veterans and head of household exemptions claims are combined with the *notice of valuation*.]

**1.19.2.120 GRAZING LAND CARRYING CAPACITY AND LIVESTOCK VALUES CERTIFICATE:**

**A. Program:** assessments

**B. Maintenance system:** local government preference

**C. Description:** certificate concerning all livestock types and values to include animal units per section. Certificate may include type of livestock, number of livestock per section (commercial and registered), market and taxable value for commercial and registered, grazing land capacity, etc.

**D. Retention:** one year after the close of the calendar year in which taxes are paid  
[1.19.2.120 NMAC - Rp, 1.19.2.120 NMAC, 04/24/2006, A, 05/14/2007]

[Grazing valuation requires proof of the presence of livestock on the property and proof that the livestock has access to all of the agricultural land for the tax year. This may be in the form of a grazing lease, a personal property declaration of livestock which graze on the land or some other proof of grazing use.]

**1.19.2.121 MANUFACTURED HOME VALUATION SYSTEM:**

**A. Program:** assessments

- B. Maintenance system:** local government preference
- C. Description:** system used to track the valuation of manufactured homes located within county boundaries. Data may include name of owner; address; make, model and year of manufactured home; vehicle identification number, location, tax releases, New Mexico manufactured home appraisal worksheet or other valuation service (such as Marshall Swift, etc.), manufactured home assessment, notification of no tax liability, real property request for tax year, etc.
- D. Retention:** 10 years from date of motor vehicle registration
- E. Input:** All documents used as input for manufactured home system are filed in the *manufactured home file*. Those documents include: *manufactured home assessment* form; *notification of no tax liability* form; *real property request for tax year form*; etc.
- F. Output:** Because this is a data-based system, ad hoc reports may be generated upon request or demand. When produced, these reports are forwarded to the requesting entity.  
[1.19.2.121 NMAC - N, 04/24/2006; A, 05/14/2007]  
[This system may be electronic and part of the *valuation system* or a manual produced system utilizing the New Mexico county assessor's manufactured housing manual. See 1.13.3 NMAC for *Management of Electronic Records*.]

**1.19.2.122 MANUFACTURED HOME FILE:**

- A. Program:** assessments
- B. Maintenance system:** local government preference
- C. Description:** record concerning the history of manufactured homes located within county boundaries. Portions of this file may be part of the *valuation system* or *property record card*. File may include owner's name, address; make, model, and year of manufactured home; vehicle identification number; location, tax releases; valuation calculations; registration; *manufactured home assessment* form; *notification of no tax liability* form; *real property request for tax year* form; etc.
- D. Retention:** 10 years from date of motor vehicle registration  
[1.19.2.122 NMAC - Rp, 1.19.2.122 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.123 VALUATION PROTEST FILE:**

- A. Program:** assessments
- B. Maintenance system:** local government preference
- C. Description:** records concerning the protest of property valuation by property or business owners. This is a hardcopy input document to the valuation system. File may include the *county valuation protest* form (protest number, account number, name of owner, legal address, name of authorized agent, owner signature, hearing date, hearing time, property description, mailing address, telephone number, reason for protest, assessor's value, owner's value, sales data, difference of protested value, withdrawal information, stipulated value, if any), notes, etc.
- D. Retention:** 10 years after final decision  
[1.19.2.123 NMAC - Rp, 1.19.2.123 NMAC, 04/24/2006; A, 05/14/2007]

**1.19.2.124 APPLICATION FORM FOR VALUATION AS AGRICULTURAL LAND:**

- A. Program:** assessment
- B. Maintenance system:** local government preference
- C. Description:** application form for valuation land used for agricultural purposes. Form may include name of property owner, address, property description, use of the land on the preceding year, total acreage farmed, crops grown, irrigated farming, dryland farming, crops sold, number of acres grazed, number of agricultural acres farmed, whether land was used for speculative use such as subdivision, any commercial or any other non-agricultural use, land lease status, and any farm income and expense data supplied to the United States internal revenue service.
- D. Retention:** two years after end of calendar year from date of application  
[1.19.2.124 NMAC - N, 05/14/2007]

**1.19.2.125 VETERANS EXEMPTION LIST:**

- A. Program:** assessment
- B. Maintenance system:** local government preference
- C. Description:** an annual listing of veterans who have claimed their property tax exemption. List may include calendar year, veteran's name, address, status, etc.

**D. Retention:** one year after the end of the calendar year  
[1.19.2.125 NMAC - N, 05/14/2007]

**1.19.2.126 CERTIFICATE OF LIVESTOCK INSPECTION:**

- A. Program:** assessment
- B. Maintenance system:** local government preference
- C. Description:** records concerning the inspection of livestock in collation to the assessment of property. Certificate may contain owner's name and address, transporter, date, inspector, livestock type, location, total livestock shipment, etc.
- D. Retention:** until livestock taxes are paid but no longer than 10 years after the end of the calendar year of assessment  
[1.19.2.126 NMAC - N, 05/14/2007]

**1.19.2.127 STATEMENT OF DECREASE IN VALUE OF PROPERTY SUBJECT TO LOCAL VALUATION:**

- A. Program:** assessment
- B. Maintenance system:** local government preference
- C. Description:** statement from property owners that claim their property has decreased in valuation from the previous year. Portions of this record serves as input to the *valuation system*. Statement includes the cause and nature of the decrease in value and the amount the owner contends the valuation of his property has decreased, review actions, notes, signature of property owners and county assessor, etc.
- D. Retention:** two years after the end of the calendar year of decrease in value  
[1.19.2.127 NMAC - N, 05/14/2007]

**HISTORY OF 1.19.2 NMAC:**

**History of Repealed Material:**

1.19.2 NMAC, LGRRDS, Office of the County Assessor, filed 12/7/2001 - Repealed effective 4/24/2006.