



I am hopeful that this brief explanation has helped you understand the process of applying for a valuation freeze. One of my goals as Assessor is to keep the public informed and ensure fair and equitable assessments. If you have any questions please call our office at 505-867-7562.

Linda Gallegos
County Assessor

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We are located on the
first floor

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Sandoval County Assessor Office

Linda Gallegos, Sandoval County Assessor

Richard Shanks, Chief Deputy Assessor

Valuation Freeze

Minimize Your Property Tax Increases

What is a Valuation Freeze?

By applying and qualifying for this benefit, you can prevent your property valuation from increasing each year on your place of residence. Preventing your valuation from increasing will assist you in minimizing your future property tax increases.

Who is Eligible?

- Persons who are 65 years or older and had a gross household income of \$42,900 or less in the year prior to making application.
- Persons who are disabled (at any age) and had a gross household income of \$42,900 or less in the year prior to making application.

Deadline to Apply

In order to qualify, you must submit the required application, and all supporting documentation, to the Assessor's office no later than December 31st of each year. Applications are available in our office and on our website.

Proof of Income

You must provide proof of your modified gross income from the previous year along with your application. Proof of income can include federal income tax returns, and/or W-2 and 1099 forms of all household income.



Informing You

In 2013 our office along with Senator Shendo simplified the valuation freeze legislation which took effect as of the 2014 tax year.

7-36-21.3 NMSA Paragraph E

....An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility. The County Assessor shall apply that limitation automatically in subsequent tax years until a change in eligibility occurs

Upon approval of the application the owner will receive a letter from the office. An owner who has claimed and been allowed the "freeze" for three consecutive tax years need not apply for subsequent tax years as long as there is no change in eligibility. If the owner is denied, a letter will be sent out explaining the reasoning for the denial.

Owners must report any change in eligibility to the County Assessor.