

GRANT COUNTY ASSESSOR'S OFFICE

Misty A. Trujillo
County Assessor

Guide to Property Parcel Divisions, Boundary Adjustments & Combines

Steps to Combine Property

1. Pick up an application in the Grant County Assessor's Office or print an application from Grant County Assessor web page under "You also may be interested in" and "Forms and documents of the Assessor's Office."

Requirements to combine:

- a. The parcels one intends to combine must adjoin each other.
- b. Taxes must be paid in full, up to and including the current calendar year, on all parcels per state statute Section 7-38-44.1 NMSA 1978. Payments are made to the Grant County Treasurer's Office.

Depending on the time of year the combine occurs, this requirement may include a prepayment of taxes as the county works a year behind, collecting the prior year's taxes. Property is valued as of January 1st of a calendar year per state statute Section 7-38-7 NMSA 1978. This value is the basis of the tax bill received in November of that same year. Any value changes, such as acreage changes, are processed in the next calendar year. For example, if one decides to combine, split or adjust the boundary lines of a property on July 1st of 2017, they must 1) pay all taxes due from the tax bill(s) received for the subject parcel(s) in November of 2016 and 2) pre-pay 2017 taxes on all subject parcel(s), for which a tax bill has not yet been issued. The change in the property will occur in calendar year 2018 and such changes will be reported on the Notice of Value that is mailed in April of 2018 or on the Grant County Assessor's online property search.

- c. All parcels one intends to combine must be described in one recorded conveyance document (e.g., a Deed, Escrow Sales Agreement, Real Estate Contract, etc.). This is required because the owner names and the associated rights must be the same for the entire combined property. If you need assistance in preparing this document, the Grant County Assessor's Office recommends contacting a real estate attorney.

2. Submit the Request to Combine Application to the Grant County Assessor's Office for review. An individual will contact you with the status of your application.

Steps for Parcel Divisions and Boundary Line Adjustments

1. Work with a surveyor to determine new parcel boundaries. During this conversation, local or county requirements should be taken into consideration. Please work with your surveyor and contact the appropriate municipality or the Grant County Planning Department at (575) 574-0066 for the information necessary to acquire any permits, applications, or exemptions.
2. Pay all taxes due, up to and including the current calendar year, on all parcels per state statute Section 7-38-44.1 NMSA 1978. Payments are made to the Grant County Treasurer's Office. For further explanation see 1b above.
3. Record conveyance documents (Deeds, Escrow Sales Agreements, Real Estate Contracts, etc.) in the Grant County Clerk's Office. If you need assistance in preparing this document, the Grant County Assessor's Office

Office Of The Grant County Assessor

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recommends contacting a real estate attorney. The parcel division or adjustment will not occur without a conveyance document. Recording a survey will not create a parcel division.

4. Parcel divisions can take up to a month for the Assessor's Office to process and take effect in the following tax year. You may check for the completion of the transaction online by searching for the original parcel account number, (i.e., R0*****) and verifying the area of the parcel has changed, or by calling the Grant County Assessor's Office at (575) 574-0030. Please keep in mind, the notice of value provided by Grant County Assessor's Office in April of the current year will not show the split or adjustment even if the split or adjustment is completed prior to April of that year. Again, all such changes take effect in the subsequent tax year.

Please contact the Grant County Assessor's Office at (575) 574-0030 with any questions.

Additional Information

Grant County Assessor Office Forms http://www.grantcountynam.com/grant_county_nm_info.php?CID=381#

Grant County Assessor Office Property Search <http://assessor.grantcountynam.com/assessor/web/>

Related NM State Statutes

7-38-7. Valuation date.

All property subject to valuation for property taxation purposes shall be valued as of January 1 of each tax year, except that livestock shall be valued as of the date and in the manner prescribed under Section 7-36-21 NMSA 1978 and tangible personal property of construction contractors shall be valued as of the date and in the manner prescribed under Section 1 [7-38-7.1 NMSA 1978] of this act.

History: 1953 Comp., § 72-31-7, enacted by Laws 1973, ch. 258, § 47; 1997, ch. 68, § 2.

7-38-47. Property taxes are personal obligation of owner of property.

Property taxes imposed are the personal obligation of the person owning the property on the date on which the property was subject to valuation for property taxation purposes and a personal judgment may be rendered against him for the payment of property taxes that are delinquent together with any penalty and interest on the delinquent taxes. The sale or transfer of property after its valuation date does not relieve the former owner of personal liability for the property taxes imposed for that tax year.

History: 1953 Comp., § 72-31-47, enacted by Laws 1973, ch. 258, § 87.

7-38-44.1. Special procedures for administration of taxes on real property divided or combined.

A. For real property subject to valuation for property taxation purposes in a taxable year that is divided or combined, a county shall proceed to determine the taxes due on the property by using the prior year's tax rate, if the current tax rates have not been set, and the prior year's value, if the current year value has not been set, and proceed to immediately collect the taxes, penalties, interest and fees through the taxable year in which the property is divided or combined.

B. A taxpayer shall pay the taxes, penalties, interest and fees due on real property divided or combined through the taxable year in which the property is divided or combined prior to filing a plat.

History: Laws 2013, ch. 119, § 1.



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Requirements for combining parcels:

- Parcels to be combined are adjoining.
- Property is described together in the legal description of one conveyance document recorded in the Grant County Clerk's office.
- Taxes up to and including the current calendar year must be paid in full.

REQUEST TO COMBINE ACCOUNTS AS ONE PARCEL

PROPERTY OWNER NAME: _____

ACCOUNT NUMBERS REQUESTING TO COMBINE:

PROPERTY OWNER SIGNATURE: _____

DATE: _____

CONTACT PHONE NUMBER: _____

Upon review, you will be contacted and advised of the status.

OFFICE USE ONLY BELOW THIS LINE

APPROVED: _____

UNABLE TO COMBINE: _____

REASON: _____

Survey Plats

Surveyors seeking approval for land splits, boundary alterations, land divisions, etc. must turn in a survey plat to the Grant County Ordinance Officer with the following items and approvals:

1. Utilities Approval
2. Municipality Approval
3. Grant County Treasurer's Approval
4. Grant County Approval
5. Surveyor's Stamp & Signature
6. Plat Date

Land splits, boundary alterations, land divisions, etc. which do not contain the proper items and approvals will be DENIED in the approval process. Splits, alterations, divisions, etc., that have been recorded with a deed and have not followed the approval process will be deemed as an ILLEGAL SUBDIVISION and will be subject to legal action as per Grant County Ordinance.

It is the surveyor's responsibility to help the property owner obtain the proper approvals prior to seeking Grant County Approval.

