

Residential Property Transfer Declaration Affidavit

Transferor(s) / Seller(s) Print full name(s) and mailing address(es):

Transferee(s) / Buyer(s) Print full name(s) and mailing address(es):

Legal Description of the real property transferred as it appears in the document of transfer:

Full consideration including money or other thing of value paid or exchanged for the transfer, and the terms of the sale including any amount of seller incentives.

Sales Date: _____

Consideration paid or exchanged: \$ _____

Value of Personal Property included: \$ _____

Description of personal property: _____

Terms of sale including any seller incentives: _____

Signature of Buyer _____ **Seller** _____ **or Authorized Agent** _____ **(Check one and sign)**

Signature: _____ Date: _____

Acknowledgement of individual or in representative capacity

State of New Mexico County of _____

Signed and sworn to (or affirmed) before me this day of _____, 20____

BY: _____
Name of affiant or authorized agent if applicable

Notary Public

My Commission Expires _____

7-38-12.1. PROPERTY TRANSFERS-AFFIDAVIT TO BE FILED WITH ASSESSOR.

A. After January 1, 2004, a person presenting a deed, real estate contract or memorandum of real estate contract for recording with a county clerk shall also file with the county assessor within thirty days of the date of filing with the county clerk an affidavit signed and completed in accordance with the provisions of Subsection B of this section.

B. The affidavit required for submission shall be in a form developed by the property tax division and signed by the transferors or their authorized agents or the transferees or their authorized agents of any interest in real property transferred by deed or real estate contract. The affidavit shall contain at least the following information to be used only for analytical and statistical purposes in the application of appraisal methods:

- (1) the complete names of all transferors and transferees;
- (2) the current mailing addresses of all transferors and transferees;
- (3) the legal description of the real property interest transferred as it appears in the document of transfer;
- (4) the full consideration, including money or any other thing of value, paid or exchanged for the transfer, and
- (5) the value and a description of personal property that is included in the sale price.

C. Upon receipt of the affidavit required by Subsection A of this section, the county assessor shall place the date of receipt on the original affidavit. The county assessor shall retain the original affidavit as a permanent, confidential record and as proof of compliance. The assessor shall index the affidavits in a manner that permits cross-referencing to other records in the assessor's office pertaining to the specific property described in the affidavit. The affidavit and its contents are not part of the valuation record of the assessor.

O. The affidavit required by Subsection A of this section shall not be required for

- (1) a deed that results from the payment in full or forfeiture by a transferee under a recorded real estate contract or recorded memorandum of real estate contract;
- (2) a lease of or easement on real property, regardless of the length of term;
- (3) a deed, patent or contract for sale or transfer of real property in which an agency or representative of the United States, New Mexico or any political subdivision of the state is the named grantor or grantee and authorized transferor or transferee;
- (4) a quitclaim deed to quiet title or clear boundary disputes;
- (5) a conveyance of real property executed pursuant to court order,
- (6) a deed to an unpatented mining claim;
- (7) an instrument solely to provide or release security for a debt or obligation;
- (8) an instrument that confirms or corrects a deed previously recorded;
- (9) an instrument between husband and wife or parent and child with only nominal actual consideration therefor
- (10) an instrument arising out of a sale for delinquent taxes or assessments;
- (11) an instrument accomplishing a court-ordered partition;
- (12) an instrument arising out of a merger or incorporation;
- (13) an instrument by a subsidiary corporation to its parent corporation for no consideration, nominal consideration or in sole consideration of the cancellation or surrender of the subsidiary's stock;
- (14) an instrument from a person to a trustee or from a trustee to a trust beneficiary with only nominal actual consideration therefor;
- (15) an instrument to or from an intermediary for the purpose of creating a joint tenancy estate or some other form of ownership; or
- (16) an instrument delivered to establish a gift or a distribution from an estate of a decedent or trust.

E. The affidavit required by Subsection A of this section shall not be construed to be a valuation record pursuant to Section 7-38-19 NMSA 1978.

F. Prior to November 1, 2003, the department shall print and distribute to each county assessor affidavit forms for distribution to the public upon request.

7-38-12.2. Penalties. (2003)

A. A person who intentionally refuses to make a required report within the time period specified under the provisions of Section 7-38-12.1 NMSA 1978 or who knowingly makes a false statement on an affidavit required under the provisions of Section 7-38-12.1 NMSA 1978 is guilty of a misdemeanor and upon conviction shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000).

B. The secretary, any employee or any former employee of the department or any other person subject to the provisions of Section 7-38-12.1 NMSA 1978 who willfully releases information in violation of that section, except as provided in Section 7-38-4 NMSA 1978 or as part of a protest proceeding as defined in Section 7-38-74 NMSA 1978, is guilty of a misdemeanor and shall be fined not more than one thousand dollars (\$1,000).