



**OFFICE OF THE SANTA FE
COUNTY ASSESSOR**
100 CATRON ST.
PO BOX 126
SANTA FE, NM 87504-0126
www.santafecountynm.gov/assessor

ISAIAH F. ROMERO
NMCA ASSESSOR

IVAN BARRY
NMCA DEPUTY ASSESSOR

Dear Property Owner,

Based on information received from the City and County Land Use Departments, or a third party vendor, your property has been identified as being used as a “short-term rental”. Based on the definition of “residential”, as used in the Property Tax Code and as per New Mexico (NMAC) state statute: 7-35-2 (K), “residential property” is defined as follows:

K. “residential property” means property consisting of one or more dwellings together with appurtenant structures, the land underlying both the dwellings and the appurtenant structures and a quantity of land reasonably necessary for parking and other uses that facilitate the use of the dwellings and appurtenant structures. As used in this subsection, “dwellings” includes both manufactured homes and other structures when used primarily for permanent human habitation, but the term does not include structures when used primarily for temporary or transient human habitation such as hotels, motels and similar structures;

As a result, our Office is requesting that you provide additional information as to how your property is currently being used in order to determine the predominant use of your property, being either “residential” or “non-residential”.

Attached is a Short-term Rental Questionnaire that we are requesting that you complete and return back to our Office no later than **Tuesday, February 20, 2024** and report any changes, no later than **Thursday, February 29, 2024**. A return envelope is enclosed. If it is not received by the deadline, our Office will presume that you are operating as a “short-term rental” and your account will be changed from a “residential” to a “non-residential” status. (Your Notice of Value (NOV) will be mailed to you on or before April 1st). If you disagree with the determination made on your NOV, you may file an appeal 30 days upon the mailing of it.

If you have questions, or need help filling out the attached application, please contact our Office. We will host a series of educational and informative outreach meetings that you are welcome to attend. Thank you for your cooperation.

What qualifies as a “short-term” rental?

Short-term rentals are a type of lodging, sometimes called vacation rentals. A house, condo, or apartment (or a part of one) that is rented for a fee for fewer than 30 consecutive nights is a short-term rental. Examples of short-term rentals are those rented through platforms such as Airbnb, VRBO, and similar types of rentals. All City of Santa Fe and Santa Fe County short-term rentals are required to obtain a CRS Business Registration Number (by visiting the [NM Taxation and Revenue Department website](#) or call 505-827-0700), a Short-Term Rental Permit and comply with all the provisions, as adopted by Santa Fe County in Ordinance 2022-07.

Sincerely,

Isaiah F. Romero
Santa Fe County Assessor

Educational Assistance Outreaches

- **Monday, November 20, 2023 from 5:30pm – 6:30pm** at the Santa Fe County Fairgrounds Building, 3229 Rodeo Road, Santa Fe, NM
- **Monday, January 8, 2024 from 5:30pm – 6:30pm** at the Pojoaque Satellite Office, 17839 US-84, Pojoaque, NM
- **Saturday, February 3, 2024 from 10:30 am – 11:30am** at the Eldorado Max Coll Corridor Center, 16 Avenida Torreón, Eldorado, NM
- **Monday, February 12, 2024 from 5:30pm – 6:30pm** at the Santa Fe County Chambers, 102 Grant Avenue, Santa Fe, NM

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**OFFICE OF THE SANTA FE COUNTY ASSESSOR
SHORT-TERM RENTAL QUESTIONNAIRE**

Owner Name: _____ **Phone #:** _____
Property Address: _____ **Email:** _____
Mailing Address: _____
Account Number: _____

A “short-term rental” is a dwelling or portion of a dwelling that is rented to persons for occupancy for less than thirty (30) consecutive days. Examples include Airbnb, VRBO, and similar types of rentals.

1. Does the property have a business license/registration issued by either the city or the county?
___ **Yes** ___ **No** (Please provide a copy along with this form.)
2. Does the property have a short-term rental license/registration issued by either the city or the county?
___ **Yes** ___ **No** (Please provide a copy along with this form.)
3. Do the separate dwelling units (main house and guest house(s)) contain bedrooms, baths and kitchens?
(Specify for each guest house if more than one).

Main House: ___ **Yes** ___ **No** Guest House(s): ___ **Yes** ___ **No**

If no, please explain: _____

4. Are the dwelling units occupied full-time by either the owner, the owner’s family, or a tenant with a minimum lease of thirty (30) consecutive days?

Main House: ___ **Yes** ___ **No** Guest House(s): ___ **Yes** ___ **No**

5. Is the main house listed as a short-term rental in whole or in part? ___ **Yes** ___ **No**
If yes, please specify the number of days per year as reported on the owner’s *Lodger’s Tax form*: _____.
If only a part of the main house is listed as a short-term rental, please specify the square footage of the areas available for rent and of the areas not available for rent?

_____ **sq. ft.** (available for rent); _____ **sq. ft.** (not available for rent)

6. Is the guest house(s) listed as a short-term rental in whole or in part? ___ **Yes** ___ **No**
If yes, please specify the number of days per year as reported on the owner’s *Lodger’s Tax form*:
of days per year: _____

Additional Comments (if needed, please attach additional documentation):

A property owner dissatisfied with the Assessor’s valuation may challenge the valuation by filing either a protest or a complaint for refund pursuant to the provisions of NMSA (1978), § 7-38-21, § 7-38-24 (protest), and § 7-38-39 (complaint for refund).

Owner Signature: _____ **Date:** _____

NOTE: THIS FORM IS VALID SO LONG AS THE INFORMATION SUBMITTED HEREIN HAS NOT CHANGED. THE PROPERTY OWNER IS RESPONSIBLE FOR REPORTING ANY CHANGES TO THE ASSESSOR. IN ORDER TO BE EFFECTIVE FOR THE CURRENT TAX YEAR, ANY CHANGES MUST BE RECEIVED BY THE ASSESSOR ON OR BEFORE THE LAST DAY OF FEBRUARY OF THAT YEAR.