



**The NM EDGE County College  
(A Program of Cooperative Extension Service)  
with The NM Association of Counties  
Presents**

# **The New Mexico County Assessor Handbook**

**2011 Edition**



**THE NEW MEXICO COUNTY ASSESSOR**

**A Reference Handbook**

**January 2011 Edition**

Revised by  
**Tom Garcia**

Edited & Produced by  
**The NM EDGE**  
**A Program of the NM Cooperative Extension Service**  
New Mexico State University  
**Mary C. DeLorenzo, CMP, Program Director**

Partial funding from the  
**New Mexico Association of Counties**  
**Paul Gutierrez, Executive Director**

**County Assessor's Handbook**  
**A Reference Handbook for the Elected and the Electorate**

Originally developed through funding under  
Title I of the Higher Education Act of 1965

**Sixth Edition, November 2001-2002**

**Bealquin Gomez**  
**Extension Economist**

**Olivia Reid**  
**Research Assistant**

**Seventh Edition, November 2002 - 2006**

**Bealquin Gomez**  
**Extension Economist**

**Olivia Reid**  
**Research Assistant**

**Eighth Edition, December 2006 -2010**

**Arn Andrews**

**Ninth Edition, January 2011 Edition**

**Tom Garcia**

NM Cooperative Extension Service  
College of Agriculture, Consumer and Environmental Sciences  
New Mexico State University  
Las Cruces, NM 88003

## TABLE OF CONTENTS

	PAGE
INTRODUCTION .....	i
CHAPTER 1. AMERICAN COUNTY GOVERNMENT.....	1
1-1. County Government .....	2
1-2. Physical Characteristics .....	2
1-3. The Governing Body .....	2
1-4. Functions of County Government .....	3
CHAPTER 2. HISTORICAL BACKGROUND OF THE COUNTY .....	5
2-1. English Development .....	5
2-2. Colonial Development .....	5
2-3. The New Mexico County .....	7
CHAPTER 3. COUNTY GOVERNMENT IN NEW MEXICO.....	8
3-1. Organization of County Government .....	8
3-2. Powers and Limitation of Counties .....	9
3-3. The Board of County Commissioners as a Legislative Body.....	9
3-4. County Commissioners as Executive & Administrative Officers ...	10
3-5. County Office Holders.....	10
3-6 County Clerk.....	10
3-7 County Sheriff .....	11
3-8. County Surveyor.....	11
3-9. County Treasurer .....	11
3-10. Probate Judge.....	12
3-11. District Attorney .....	12
3-12. District Judge.....	13
3-13. Classification of Counties/Changes in County Boundaries.....	13
3-14. Removal of County Seat.....	14
3-15. Salaries and Fees of County Officials .....	15
3-16. Legislative Intent – Uniform Salary Changes .....	15
3-17. Per Diem and Mileage .....	16
CHAPTER 4 PUBLIC SERVICE AND ETHICS .....	18
4-1. What is Ethics? .....	18
4-2. Ethics Theory.....	18
4-3. New Mexico Ethics Statutes.....	20
4-4. Professional Associations Codes of Conduct.....	23
4-5. National Association of Counties (NACO) Code of Conduct .....	23
4-6. International Association of Assessing Officers (IAAO)	

Codes of Conduct.....	24
CHAPTER 5. OFFICE OF NEW MEXICO COUNTY ASSESSOR .....	27
5-1. General Description .....	27
5-2. Election to Office.....	28
5-3. Vacancy in Office .....	29
5-4. Removal from Office .....	30
5-5. Abolishment of Office .....	31
5-6. Oath of Office .....	31
5-7. Bond.....	32
5-8. Compensation .....	33
5-9. Appraiser Certificates .....	33
5-10. Office Management .....	34
5-11. Developing Budgets.....	36
5-12. Property Tax Policy in NM.....	37
CHAPTER 6. NM TAXATION & REVENUE DEPARTMENT OVERSIGHT AND ASSISTANCE.....	40
6-1. New Mexico Taxation & Revenue Dept Supervisory Authority.....	40
6-2. Department to Provide Training and other Materials .....	40
6-3. Suspension of County Assessor’s Functions .....	41
6-4. DFA (Dept of Finance And Administration).....	43
CHAPTER 7 VALUATION OF PROPERTY.....	45
7-1. Responsibility for Valuation and Determining Classification .....	45
7-2. Property Subject to Valuation.....	45
7-3. Property to be Valued at Market Value .....	47
7-4. Assessors to Maintain Current and Correct Values .....	47
7-5. Limitations on Increases in Valuation .....	48
7-6. Limitations on Increases in Valuation for Single Family Dwellings, Low Income, Sixty-Five Years of Age or Disabled.....	48
CHAPTER 8 SPECIAL METHODS OF VALUATION .....	50
8-1. General Description .....	50
8-2. Land Used Primarily for Agricultural Purposes .....	50
8-3. Livestock.....	52
8-4. Manufactured Homes.....	53
CHAPTER 9 PROPERTY TAX EXEMPTIONS.....	55
9-1. Article 8 of the NM Constitution Section 3.....	55
9-2. Head-of-family Exemption .....	55

9-3. Veteran Exemption .....	56
9-4. Disabled Veteran Exemption.....	58
CHAPTER 10 ADMINISTRATION AND ENFORCEMENT OF PROPERTY TAXES .....	59
10-1. Investigative Authority and Powers .....	59
10-2. Confidentiality of Information.....	59
10-3. Presumption of Correctness.....	60
10-4. Valuation Date aka “Situs Date” .....	60
10-5. Reporting of Property Valuation; Penalties for Failure to Report..	61
10-6. Description of Property for Property Taxation Purposes .....	63
10-7. Property Transfer Documents to be Furnished to Assessor .....	64
10-8. Residential Property Transfer; Affidavit filed with Assessor ...	64
10-9. Penalties.....	65
10-10. Statement of Decrease in Value of Property .....	66
10-11. Duty of Condemning Authority to Notify County Assessor .....	66
10-12. Claiming Exemptions; Requirements and Penalties.....	67
10-13. Presumption of Nonresidential Classification; Declaration of Residential Classification .....	68
10-14. Publication of Notice Relating to Property Valuation and Exemption .....	69
10-15. Valuation Records .....	70
CHAPTER 11. VALUATION NOTIFICATION AND PROTESTS .....	71
11-1. County Assessor and Department to Mail Notices of Valuation.....	71
11-2. Protests; Election of Remedies .....	71
11-3. Protesting Values, Classifications, Allocations and Denial of Exemptions by the NMPTD.....	72
11-4. NMPTD Protest Hearings.....	72
11-5. Protesting Values, Classification, Allocation and Denial of Exemption or Limitations by the County Assessor.....	73
11-6. County Valuation Protest Boards .....	74
11-7. Scheduling of Protest Hearings .....	74
11-8. Protest Hearing Actions by County Valuation Protest Board .....	74
11-9. Appealing Orders of NMPTD or a County Valuation Board.....	75
CHAPTER 12. VALUATION CERTIFICATION AND TAX RATES .....	76
12-1. Department to Allocate & Certify Valuations to County Assessors .....	76
12-2. County Assessor to Certify Net Taxable Value to the Department .....	76

12-3. Department to Prepare Compilation of Net Taxable Values for Budgeting and Rate Setting .....	76
12-4. Department of Finance and Administration to Set Tax Rates .....	76
12-5. Board of County Commissioners to Order Imposition of Tax .....	76
12-6. Preparation of Property Tax Schedule by Assessor.....	76
12-7. Preparation and Mailing of Property Tax Bills.....	76
 CHAPTER 13. PROFESSIONAL CERTIFICATION AND EDUCATION .....	 79
13-1. PROFESSIONAL DEVELOPMENT .....	79
13-2. NM REQUIREMENTS .....	79
13-3. IAAO EDUCATIONAL OPPORTUNITY .....	79
13-4. NM STATE UNIVERSITY COUNTY COLLEGE.....	79
 CHAPTER 14. ASSESSOR EVALUATIONS .....	 80
14-1. PTD Evaluations .....	80
14-2. Public Evaluations .....	80
14-3. Self Evaluations .....	80
14-4. Established Standards to Measure By and How to .....	81
 CHAPTER 15 WHAT NEXT (Summary).....	 82
 APPENDICES .....	 85
A. Abbreviations .....	86
B. Definitions .....	87
C. Calendar of Assessor’s Critical Dates .....	88
D. Calendar of Treasurer’s Critical Dates .....	89
E. Criteria for Determining County Classification .....	90
F. Maximum Salary Schedule for Elected Officials .....	91
G. Additional Compensation for Assessors and Appraisers .....	92
H. New Mexico County Classifications .....	93
I. Real Property Transfer Declaration .....	94
J. Information Sources for County Officials .....	95
K. Bibliography of County Government References .....	100
L. IAAO Education Information .....	102
M. County College Educational Information .....	103
N. DFA Budget Analyst Assignments.....	105

## Introduction

The New Mexico State University Cooperative Extension Service's NM EDGE program (Education Designed to Generate Excellence in the public sector), with partial funding and great assistance from the New Mexico Association of Counties, is pleased to provide you with this valuable resource. We hope that the information contained in this handbook will help you continue to grow as an effective and efficient leader within your scope of elected responsibilities. We have sincerely enjoyed developing this handbook in conjunction with the New Mexico Association of Counties and other elected officials who have contributed their input and valued expertise. Their efforts and contributions should enhance this handbook's usefulness.

The NM EDGE is a program of the NM Cooperative Extension Service and offers customized certification training aimed at educating individuals in the public sector to better serve the public and to be more effective in their job. Our goal is "Better Government through Education." In 2003, the New Mexico Association of Counties and the NMSU Cooperative Extension Service worked collaboratively to create the NM County College. In 2008 the County College restructured its classes to conform to the nationally recognized Certified Public Manager program and began offering classes for NM Certified Public Officials, NM Certified Public Supervisors, and NM Certified Public Managers. In response to increasing demand for customized certification programs in the public sector, the NM EDGE was created as an umbrella organization under which the NM County College and the NM Certified Public Manager programs operate. **The NM EDGE now offers customized New Mexico certification for County Assessors, County Treasurers, County Clerks, County Commissioners, County GIS professionals, Jail Specialists, Jail Professionals, and Cooperative Extension Professionals.** Additional certifications are currently being developed. In 2010, in cooperation with the NMSU College of Business and with funding through a grant from the Daniels Fund, the NM EDGE also created the CAPE program which offers classes to earn Certification as an Advocate in Public Ethics. The NM EDGE continues to grow in other areas of the public sector and remains loyal and grateful to its County College founding partner and on-going collaborator, the NM Association of Counties. This book is made possible through the partnership between NMAC and NMSU's Cooperative Extension Service NM EDGE program.

These handbooks were originally solely a project of the Cooperative Extension Service which has evolved, more recently, into a collaborative effort between NMSU and NMAC. Throughout the years, many individuals have contributed to the development of this handbook. The Cooperative Extension Service is grateful to all those who have helped make this handbook a practical resource guide.

New Mexico residents may also use this handbook as an educational resource to gain a basic understanding of how New Mexico's counties operate and the roles and responsibilities of various county officials. New Mexicans are encouraged to use this handbook to educate themselves so they can participate in the county government processes which help make New Mexico a great place to live and work.

Throughout this handbook, references are made to various materials, such as the New Mexico Constitution, New Mexico statutes, and certain attorney general opinions. The New Mexico Constitution and statutes are law. Attorney general opinions represent the legal opinion of the attorney general in office at the time. Other informational resource materials are identified throughout the text and attached as appendices. The many legal citations to statutes and constitutional provisions are provided in an abbreviated format in parentheses within the text. **The treatises and other reference materials are footnoted and listed in the bibliography attached at Appendix K.** However, due to their number and for convenience to the reader, many legal authorities are not footnoted. Therefore, cross-references to the statutes and the New Mexico constitution are placed in an abbreviated format in parentheses within the text. Some of the statutes are reprinted in their entirety and others have been condensed for purposes of simplification. The appropriate statute references appear in parentheses at the bottom of each section. No attempt has been made, nor should any be inferred, to interpret these laws or opinions. They are merely intended to be references to the sources that govern certain areas of operation of county government. Throughout this handbook, either the masculine pronoun or the word "their" is used; this is for convenience and encompasses both genders when used with reference to county elected or appointed personnel. Lastly, the names of boards are at times abbreviated, to save space and paper. For example, "NMTRD, PTD" for New Mexico Department of Taxation and Revenue, Property Tax Division. **Standard abbreviations used every day by those using The Property Code are also included. These abbreviations are listed in Appendix A the end of the Assessor Handbook.**

We at the NM EDGE and NM Cooperative Extension Service look forward to a valuable and continuing working relationship with you, the locally elected County Assessors of the great state of New Mexico. We sincerely hope this 2011 Revised Edition of the *New Mexico County Assessor Handbook* provides you with the basic tools to assist you in understanding the responsibilities of the position of elected county assessor for the State of New Mexico.

# CHAPTER 1

## AMERICAN COUNTY GOVERNMENT

### An Overview of the Structure of County Government in America

Government in the United States affects us in a number of ways. Although the federal *government attracts much of the public attention, it is local government that has the most direct influence on the lives of individuals.* Additionally, it is local government that is presently growing at the greatest rate.

In general, governmental activities can be classified into the following categories:

1. Direct Controls – the regulation of particular sectors of the economy, such as public utilities.
2. Consumption services – the provision of such services as recreation, transportation, health and educational institutions.
3. Government production – including military activities such as space exploration research and development.
4. Welfare income redistribution – programs such as aid to the blind and disabled, aid to dependent children, veterans, social security and others.<sup>1</sup>

All levels of government may be active in every area but each governmental unit should have more responsibilities in some categories than in others. County government, for example, is more involved with direct controls and consumption services than with production or welfare income distribution.

Technically, the United States is organized into a two-level system of government: the federal level and the state level, with local subdivisions. In reality, our government system operates on three levels – federal, state and local – without any sharp lines or visible demarcations between them.

#### **1-1. County Government**

There is no “typical” American county. No matter the region, population, name or organization of the governing bodies, or whether the names or duties of the officers or the functions of the county government are considered, no two counties will be alike or described as typical.

---

<sup>1</sup>Kelsey, Balin; Lawrence, Charles C.; and Fletcher, Robert R. Local Government and its Support; Part I - Local Government: Its Development, Responsibilities, Forces for Change. Great Plains Agricultural Council Publication #57. Lincoln, Nebraska: University of Nebraska Extension Service.

Some of the methods for the organization of counties and their governing bodies are derived from historical forms that existed in England, described in more detail in Chapter 2. These methods were transported to the American colonies, only to be altered by the force of local situations there. The size or population of counties has often been the result of accident, political intrigue or the strength of local pride when the citizens of an area decided they wanted a voice in setting up and controlling their local government. A brief study of some of these features should be helpful as a background before examining the specifics related to New Mexico county government.

### **1-2. Physical Characteristics**

There are more than 3,000 active county governments in the United States. County size varies greatly. For example, San Bernardino County, California, consists of more than 20,000 square miles, whereas Arlington County, Virginia, contains only 25 square miles. By population, Los Angeles County is the largest, with more than nine million people. In contrast, Loving County, Texas, had a population of less than 100 according to the 2002 U.S. Census. Texas, with 254 counties, has the largest number of counties. Delaware, with only three counties, has the smallest number.

### **1-3. The Governing Body<sup>2</sup>**

On a nationwide basis, the most popular name for the governing body of the county is the “board of county commissioners.” This name is used by approximately 40 percent of the counties with another 20 percent of counties using the term “board of supervisors.” In general, the term “commissioner” is used in the small board group, while “supervisor” is used to designate those who are elected at the town or municipal level and who are serving *ex officio* on the county board. An exception is California, which typically has a five-member board, but its members are called supervisors, nevertheless.

In about 300 counties, members of the board are elected at the local level. Most are local officials, but some do not have an assignment in the local government and are appointed or elected only to reflect a population representation on the board. In either case, the members of the board are usually elected by and from the district each represents. Even when the member of the governing body is elected at the county level, there is some variety in how he or she is elected. The most popular method is election by and from districts. However, about 20 percent of the counties provide for election-at-large with residence required from the district in which nominated. Another group of counties elects county board members on a completely at-large basis. Still another group requires that one or more members of the board be elected at large with the balance being elected

---

<sup>2</sup>The Association of Minnesota Counties. Information Manual for Minnesota County Commissioners. St. Paul, Minnesota. January 1973.

from districts. As county government is remodeled and reorganized to cope with present-day problems, the trend is toward more elections at-large with nomination from a district.

The number of persons serving on county governing boards varies from a single member in some 100 counties to boards made up of over fifty persons in a few counties. The largest county boards are the boards of supervisors, elected at the local level but also serving on the county level. The so-called boards of county commissioners generally have three to seven members. Counties with governing bodies called county courts have no particular pattern for the number of members. Generally, county courts are larger than the boards of county commissioners and smaller than the boards of supervisors.

The term of office for county board members and the provisions for overlapping terms also vary widely. A few counties elect their board members for a term of one year, but generally these are the counties that elect board members by townships. More counties elect on a four-year term schedule with the overlapping of some members, but nearly as many counties elect on a four-year term schedule with no overlapping. Overlapping terms are less common in counties that have a two or three-year system. Counties that employ a county court system commonly have a chairman or "county judge" elected for an eight-year term with a balance of the board elected for a shorter term, usually four years.

There is no pattern for the name of the governing body, the number serving on it, the term of office of its members or the method of election. The fact that there is not greater uniformity does not necessarily mean that this unit of government is poor or inefficient rather that it has evolved over time to regional needs.

#### **1-4. Functions of County Government**

Many of the duties that have been assigned to the county level of government are administered by, and the responsibility of, independently functioning boards and committees. These bodies, while a part of county government, often are not responsible to the county governing body and many times are not salaried positions, but are filled by volunteers. Nevertheless, when the general public thinks of county government and its functions, they think of the sum total of the duties given to this level of government without thought about who has the responsibility for the proper administration of each function.

The traditional functions of county government, regardless of the unit having the administrative responsibility, include the enforcement of the law, levying and collection of property taxes, conduct of elections, judicial administration, highway construction and maintenance, recording of legal documents, and indigent healthcare. In almost every case the county originally

served, and in many instances still serves, as the administrative arm of the state, with some direct responsibility to a variety of state officials.

As the population grows and demand for new services rise, some state legislatures have given new and additional responsibilities to county governments. Sometimes these responsibilities have come at the request of the counties; many times they have not. The additional responsibilities that counties may assume, or be mandated to assume, include

- 1) creation, construction and operation of hospitals, nursing homes, libraries, airports, parks, forests and recreational areas;
- 2) provision of general health protection, agricultural aid, weed and predator control, fire protection, civil defense and emergency preparedness;
- 3) construction and operation of sewer and water systems, solid waste management or other utility services;
- 4) maintenance of community mental health facilities;
- 5) regulation of liquor establishments;
- 6) establishment of recreation and amusement centers in unincorporated areas;
- 7) establishment of housing and redevelopment authorities.

Counties are also taking on the responsibility for long term community development using various land use controls (i.e. zoning and subdivision regulation).

## **CHAPTER 2**

### **THE COUNTY AS A GOVERNMENTAL UNIT**

#### **A Historical Background**

County and other local government units in the United States take their basic form from similar units developed in the original 13 English colonies in this country. Thus, any historical background of the county as a unit of government must include a discussion of the English form of local government as it developed up to the beginning of the 17th century.

#### **2-1. English Development**

During the Anglo-Saxon period of English history, ending with the Norman Conquest (Battle of Hastings in 1066), there existed in England units of local government known as shires and townships. The principal officer of the shire was known as a reeve or shire reeve, which even in those early times was sometimes contracted to "sheriff ." Later, there developed other local government officials known as constables, justices of the peace, and coroners. The shire court, presided over by the sheriff, developed early and continued into the 1600's. The sheriff was usually an appointee of the Crown and carried out certain responsibilities of local government as directed by the authority of the Crown.

Early English history records the smallest administrative unit of government to have been the town or township, which often was the same size and area as the church parish. The most important officer in the township was the constable who had, subject to a considerable extent to direction by the justice of the peace, certain duties and responsibilities in the keeping of the peace. By the 1600's, there had developed what was known as a vestry meeting or a general assembly of the parish (township) that all inhabitants of the parish ordinarily were permitted to attend.

#### **2-2. Colonial Development**

The New England colonies were organized into strong local communities and strong town units of government. Most of these communities held an annual town meeting similar to the vestry meeting or to the assembly of free-holders that had existed in England. In 1643, the Massachusetts Colony divided its territory into four shires. A few years later a provision was made for representatives from the towns to gather for the purpose of governing the shires. This group of representatives was given a new power, that of equalizing taxes between the smaller units. Thus began local representation on the county board, or as later established in New York State, the board of supervisors. In 1654, each shire of the Massachusetts Colony elected a treasurer as its chief financial officer.

The colonies were also developing a legal and judicial function during these early years. In Connecticut, counties were established in 1666; in 1704 a law was passed providing for a local officer to prosecute crimes. A forerunner to the present-day prosecuting attorney, this officer now exists, under one title or another, in practically all states. Rhode Island, in 1793, designated counties for the sole purpose of judicial administration.

The local unit of government in the colonies of Virginia and Maryland centered around the “plantation” or parish, which featured the quarterly “area court.” The colony of Virginia was divided into eight shires in 1634, and as additional shires, or counties, were organized, each became a unit for representation in the Colonial Assembly. Generally, the officers were either the sheriff (who served as tax collector and treasurer), justice of the peace, land surveyor, or coroner. All were appointed by the governor of the colony. The justices appointed a clerk of the court who acted as recorder of deeds. Maryland, which began with a local form of government patterned after the English county, evolved a form similar to the local government of Virginia.

In the colonies of Pennsylvania, Delaware, New York and New Jersey, the English system of local government prevailed. New York was divided into 10 counties, and each county had a county board that was elected and consisted of a freeholder from every town in the county. The county board was to supervise the levying and assessment of local taxes. The original justices of the peace became primarily judicial officers as the supervisors took over more of the administration of the county. In New Jersey, provision was made for the election of town assessors, which developed over time into the board of chosen freeholders. In the more sparsely settled areas of Pennsylvania, a board of three elected commissioners in each county became the chief administrative authority, which was similar to the board of supervisors in New York State. Pennsylvania elected its first sheriff in 1705 and in 1715 the first “recorder of deeds” was appointed by the governor.

The colonists who pushed westward into what became the Northwest Territory brought with them both the existing systems of local government and the innovations that formed the basis for the county government in our present Middle Western states. The first county officials were appointed by the territorial governor. The first county existing in the Northwest Territory had a sheriff, coroner, treasurer, recorder of deeds, probate judge and justices. A county court was formed, but by 1800, county boards of three appointed commissioners had been created to levy and assess taxes and to audit claims. Townships did exist, but merely as a land measurement that was the result of a national government survey that set out rectangular areas of land six miles by six miles. Townships were not often used as a unit of local government in the Northwest Territory.

Ohio was the first state organized out of the Northwest Territory. Shortly after its creation as a state, provision was made for elected boards of county commissioners with fiscal and

administrative powers similar to those of the former county court. Sheriffs, coroners and justices of the peace were made elected officers.

### **2-3. The New Mexico County**

The first counties in New Mexico were established in 1837 and were administered by a representative (prefect) of the area. The number of counties continually increased during the Spanish-Mexican administration. The counties, as they existed, were recognized by the Kearney Code of 1846 when the United States took over jurisdiction of New Mexico. While New Mexico was a territory, the legislature frequently changed the boundaries of counties and created new ones, as well as consolidating some older ones. During the administration of Samuel D. Axtell (1875-1878), the prefects of the Spanish-Mexican regimes were replaced by boards of county commissioners.<sup>3</sup>

---

<sup>3</sup>Reeve, Frank Driver. History of New Mexico. New York, Lewis Historical Publishing Company, 1961.

# CHAPTER 3

## COUNTY GOVERNMENT IN NEW MEXICO

### An Overview of Structure and Authority

The state legislature is vested by the New Mexico Constitution as the law-making power for the state and the counties are subject to this power. New Mexico law provides a detailed legal framework for county government, describes the powers of county officials and specifies the functions that counties may perform. However, there is one important restriction on the legislature's power: The constitution prohibits the legislature from passing special laws that affect or regulate only one or a few counties (Art. IV, Sec. 24).

The courts in New Mexico have, on several occasions, affirmed that the counties are involuntary subdivisions of the state, created primarily to aid in the administration of the policies of the state. Notwithstanding this subordination of the counties to the state, New Mexico counties do function as more than an arm of the state, owing in part to their corporate status. In accordance with both law and custom, counties are independent and self-governing, even though they also serve a role as an administrative organ of the state.<sup>4</sup>

#### **3-1. Organization of County Government**

The form of organization for county government in New Mexico is established by the state constitution and law. The powers of the county as a political and corporate entity are exercised by a board of county commissioners ("BOCC" or "board") (4-38-1). The board may be composed of three or five qualified residents who have been duly elected. The state constitution previously required boards in heavily populated counties to consist of five members. The constitution was amended in 1992 to allow any BOCC to be increased in size to five members, if unanimously approved by the incumbent three member BOCC (Art. X, Sec. 7).

The BOCC has broad authority, including adopting the annual budget, approving tax levies and enacting ordinances to provide for the health, safety, welfare and prosperity and morals of the community. In addition, the board has significant appointive, administrative and regulatory powers.

All five-member boards of county commissioners serve by district. Each district shall be compact, contiguous, and as nearly equal in population as practicable. In most New Mexico

---

<sup>4</sup>Kelsey, Galin; Lawrence, Charles E.; and Fletcher, Robert R. Local Government and its Support; Part I-Local Government: Its Development, Responsibilities, Forces for Change. Great Plains Agricultural Council Publication #57. Lincoln, Nebraska: University of Nebraska Extension Service.

counties, one commissioner resides in and is elected from each district; a change of residence to a place outside the district automatically terminates the service of the commissioner and makes his or her office vacant (Art. X, Sec. 7). Three-member boards may continue in districts if the population of the county is greater than 13,000 persons. However, in smaller counties, three-member boards may serve either at-large, or by representative districts, if so determined by the BOCC (4-38-3).

### **3-2. Powers and Limitation of Counties**

The powers of a county as a body politic and corporate entity are exercised by a board of county commissioners (4-38-1). The powers are broad and diverse, but without an affirmative grant of authority by the New Mexico constitution or laws, the board has no jurisdiction to act. The board's powers include ordinance making powers to provide for the safety, health, welfare, prosperity, order, morals, comfort or convenience of the public (4-37-1). The board does not have any general superintending control or authority over other county elected officials. Elected county officials who fail to perform their offices' duties are subject to removal, civil suit, or criminal prosecution if they violate the law or neglect their duties (AG Opinion No. 87-18, **but see** AG Opinion No. 90-5). Every county may also act as an agent of the U.S. government for the expenditure of money authorized by Congress (4-36-3).

County ordinances may be enforced by prosecution, typically in magistrate court, except for actions seeking injunctive relief which must be filed in district court. Penalties for violations of county ordinances may not exceed a fine of \$300, imprisonment for 90 days or both, with the following exceptions: 1) A \$1,000 maximum penalty for discarding or disposing of refuse, litter or garbage anywhere other than in an authorized landfill; 2) a \$5,000 maximum penalty for improper or illegal disposal of hazardous waste (4-37-3); and 3) a maximum \$1,000 penalty and 364 days imprisonment for driving while intoxicated.

### **3-3. The Board of County Commissioners as a Legislative Body**

In New Mexico, the board of county commissioners is the legislative body of county government. The BOCC has legislative power for budgeting, taxing, issuing of bonds, zoning and adopting other regulations by ordinance. The BOCC prepares the county budget and files it with the Department of Finance and Administration, Local Government Division by June 1 of each year (6-6-2). In order to fund the budget, the BOCC levies a tax on all taxable property in the county; revenues collected [by the treasurer] are used for general county purposes, including salaries (4-38-17). All property taxes are set at rates ordered by the NMDFA (7-38-34). In addition, the BOCC may levy a number of special taxes.

The BOCC may also issue general obligation bonds for certain purposes, such as juvenile detention homes, administrative facilities, athletic facilities, parking structures, landfill systems, airports, jails, courthouses, bridges, hospitals, public libraries and facilities to hold county fairs and

cultural facilities (4-49-7), and has certain responsibilities in the issuance of general obligation bonds (6-15-3 through 8). The BOCC is designated as the zoning authority for the county (3-21-1) and may adopt zoning ordinances to regulate the height, number of stories and size of buildings; percentage of a lot to be occupied by a building; size of yards and other open space; density of population; and location and use of buildings for trade, industry, or residence. Counties are also granted the same authority as municipalities (4-37-1); however, county ordinances are not enforceable inside municipal boundaries (4-37-2).

### **3-4. County Commissioners as Executive and Administrative Officers**

In addition to its legislative duties, the BOCC must perform a large number of administrative duties. These duties include those specified by law, those related to necessary follow-through regarding implementation of the board's prior legislative actions, as well as those administrative actions necessary to carry out the seemingly routine day-to-day operations of the county. The other county elected officers are also granted specific authority within the framework of county government, including executive authority, which then requires a certain amount of communication and cooperation with the BOCC or its manager, which would not otherwise be required to accomplish the board's mission or goals.

The executive powers granted to the boards of county commissioners include, but are not limited to, the following: 1) setting salaries for county employees, including a county manager; 2) caring for county property; 3) performing certain election duties; 4) making appointments to a number of boards and commissions; 5) granting certain licenses and regulate certain activities; 6) performing a number of financial management functions within the county government structure; and 7) maintaining a variety of county services, including those provided through intergovernmental agreements approved pursuant to the Joint Powers Agreements Act (11-1-1 through 7).

### **3-5. County Office Holders**

The other statutorily created county offices are assessor (4-39-2), clerk (4-40-2), sheriff (4-41-2), surveyor (4-42-1), treasurer (4-43-2) and probate judge (34-7-2). Any person elected to a county office cannot, after holding the office for two consecutive terms, hold any county office for the next two years. County officers are elected for four-year terms (Art. X, Sec. 2).

### **3-6. County Clerk**

The county clerk serves an important role for the BOCC. The county clerk is the *ex officio* clerk of the BOCC (4-40-3). Consequently the clerk, either in person or through a deputy, must attend all sessions of the BOCC, keep the official seal, records and papers of the BOCC and keep a record of its proceedings. The county clerk is also required to record all proceedings of the board meetings, to keep record of all board of county commission resolutions, votes and decisions of each commissioner. The clerk is also required to sign orders for payments approved by the BOCC (4-40-

6), and to preserve and file all accounts acted upon by the BOCC (4-40-4). The clerk is also mandated by statute to subscribe to and maintain files of all newspapers published in the county (4-40-7, 8). The clerk's office receives a multitude of documents from the public for filing and recording, and charges recording fees for same. See 14-8-12 and 14-8-12.2 for the list of all the recording fees that a county clerk shall receive. For more information on this Office, see *The County Clerk Handbook*.

### **3-7. County Sheriff**

The elected county sheriff is the principal preserver of the peace in the county and is charged with the suppression of assaults and batteries, the apprehension and commitment to jail of all offenders violating criminal state laws or county ordinances (4-41-2). The sheriff is authorized to appoint deputies to assist in law enforcement (4-41-5) and to appoint an undersheriff and an executive secretary, who both serve at will. Law enforcement activities are broad and set forth generally in 29-1-1 through 29-13-9.

The sheriff and his deputies serve and execute all processes, writs and orders as directed by the magistrate court judges and, to some extent, by the municipal court judges, provided prior satisfactory arrangements for payment for the sheriff's services have been made (4-41-14). For more information on the office of sheriff, see *the County Sheriff Handbook*.

### **3-8. County Surveyor**

The law enacted in 1891, 4-42-1 through 15, created the Office of County Surveyor. These laws require the county surveyor to be a practicing land surveyor in the surveying business (4-42-1) with responsibility for official surveys, plats and maps within the county. Historically, all surveying of county roads and bridges was performed by the county surveyor who was, by virtue of office, mandated to be one of the reviewers in establishing new roads or bridges. By these [now archaic] laws, the surveyor was required to keep two sets of books, in accordance with very detailed requirements (4-42-4). In most counties, the elected office of surveyor is no longer filled. Private surveyors, engineering firms, or the county road or public works department now perform these functions (4-42-11).

### **3-9. County Treasurer**

The county treasurer is responsible for keeping account of all county funds received and disbursed by the various county departments, keeping regular accounts of all checks and warrants drawn, and keeping the books, papers and money pertaining to the office ready for inspection by the BOCC at all times (4-43-2). The treasurer serves *ex officio* as the county tax collector (4-43-3). All county offices must coordinate fiscal activities with the county treasurer, and finance department if one exists, in order to ensure that all fiscal responsibilities are performed, and on a timely basis. The county treasurer's financial report is compiled at the end of each month and distributed to the BOCC, the New Mexico Department of Finance and Administration (NMDFA) and others as required. The treasurer is responsible for mailing tax bills and the collection of taxes. Another important duty

of the treasurer is to work with the BOCC to set investment policy and to invest county funds in order to obtain the highest return possible. The types of investments available are limited by state statute. At the end of the term of office, the treasurer shall make a full and complete settlement with the BOCC and, in presence of city clerk, deliver to the new treasurer all records and other property, and take a receipt therefore. The BOCC shall make a statement to the state auditor with regard to state revenue, showing charges and credits, and any unfinished business charged over to his successor, and further shall see that the books of the treasurer are correctly balanced before passing into the possession of the treasurer-elect (4-43-4).

### **3-10. Probate Judge**

In 1865, the part-time position of elected probate judge was created for each county (34-7-1). The probate judge is not required to be a lawyer, but is required to hold court in the county seat (34-7-4). The BOCC is required to provide the probate judge with suitable office space, stationery and other needed items (34-7-6). If for any reason the probate judge is unable to attend the duties of office or is disqualified from any probate proceeding, the duties may be performed by a judge of the district court (34-7-9,11).

### **3-11. District Attorney**

The district attorney is another locally elected official and serves as law officer of the state and of the counties within his or her district. A district attorney is elected for a four-year term in each of New Mexico's thirteen judicial districts (Art. VI, Sec. 24). The district attorney is charged with prosecuting and defending criminal and civil cases in which the state or county is a party, or may be interested in all courts of record (i.e. magistrate courts are not "courts of record") within his district. The district attorney is also authorized and required by law to represent the BOCC upon request, to advise all county and state officers whenever requested, and to represent any county in the district in all civil cases in which the county may be concerned in the Supreme Court or Court of Appeals, except in suits brought in the name of the state (36-1-18).

The district attorney is authorized to appoint an assistant district attorney and assign him or her to represent the county, and to enter into a contract with the county for reimbursement of all or part of the assistant's salary or expenses via NMDFA (36-1-8). The BOCC is authorized by statute to employ or contract with a private attorney to provide legal advice and representation services. Due to the typical heavy criminal caseloads, lack of personnel in the district attorney's office, or other political concerns, it is not unusual for the BOCC to retain private legal counsel to represent it in civil litigation matters and to serve as in-house counsel for the BOCC, the county manager and department heads on a day-to-day basis and during a variety of public meetings. Private legal counsel does not have the authority to prosecute in the name of the county without express written approval from the district attorney, except in county ordinance (misdemeanor) enforcement actions (36-1-19).

The district attorney is elected locally, but is a state employee and all salaries and expenses, except office space are paid from state funds appropriated to the district attorney (36-1-8). The law requires each BOCC to provide adequate office space and necessary utilities and maintenance service for the operation and upkeep of the district attorney's facilities (36-1-8.1).

### **3-12. District Judge**

There are 13 judicial districts in New Mexico, with one or more district judges in each district. The principal office of each district judge shall be at the county seat of a county in the judicial district. Additional offices in the county may be provided by district court rule (34-6-17). District courts are always to be in session (34-6-2). The legislature shall determine the number of district judges and may increase the number of judges or districts during any legislative session (Art. VI, Sec. 16). District judges may hold court in another county at the request of that county's district judge, or may act as a judge *pro-tempore* (Art VI, Sec. 15). Each county BOCC is required to provide quarters for the operation of the district court, including juvenile probation services. The provision of office space includes necessary utilities and maintenance service for the operation and upkeep of district court facilities (34-6-24).

### **3-13 Classification of Counties and Changes in County Boundaries**

The state constitution specifies that the legislature classifies counties and sets the salaries for all county officers (Art. X, Sec. 1). The courts have held that the legislature may mandate differently for each county class, provided that the classifications are based on substantial distinctions and are not arbitrary in nature. A county's population and the assessed property values are used as criteria for classification. This system of classification provides the legislature greater freedom to adhere to the unique problems of each county classification than would be possible under uniform legislation. County classifications establish the salary schedule for county officials and determine county budget limitations. County officers shall not receive any fees or emoluments other than the salary set by law (Art. X, Sec. 1). Maximum salary for elected officials are listed in Appendix F.

Counties are classified every even-numbered year by the director of the NMDFA, with the classification based on the total assessed valuation of each county at the end of the preceding year (4-44-2). Once the classification has been made, however, a decrease in a county's total assessment value does not necessarily change the county's classification (A.G. Opinion 1937-38: 50). **The population and assessment value criteria used by the NMDFA to determine each county's classification are listed in Appendix E.**

The law provides methods for changing county boundaries under certain circumstances. For example, if it is determined that one county can more efficiently render services to a portion of

another county *owing to road conditions and transportation*, it is possible for that area to be annexed by the county that can provide the most efficient services (4-33-1). In another situation, when the exact boundary between two counties is in question, a boundary commission is created to mediate the dispute (4-35-1).

There are no provisions for direct abandonment of a county, but a county's area may be reduced under certain circumstances. A county may be incorporated into a new county through action of the state legislature. Additionally, a county's boundary may change if a community becomes incorporated as an independent, self-sustaining municipality (see 3-2-1 *et seq*). Lastly, the constitution provides that city and county municipal corporations may be formed by combining city and county governments, as long as the new city and county territory shall contain at least 50,000 inhabitants (Art. X, Sec. 4).

### **3-14. Removal of a County Seat**

The statutes defining and specifying the location of each county seat are numerous (See Articles 1-53 of Chapter 4 of the New Mexico statutes). The statutes governing how a county seat may be moved are also archaic and not completely consistent. Because of population growth, expansion in the types of services provided by counties, and inflation since adoption of these laws, applying them in today's world would be quite awkward. For example, 4-34-3 contemplates that the cost of the buildings associated with the county seat (typically the jail, courthouse and other administrative offices) would be in the vicinity of \$30,000, therefore requiring petitioners seeking the removal or relocation to deposit \$40,000 with the petition to be used for the reconstruction of replacement buildings. Furthermore, the statute limits the replacement construction costs to three times the amount of the deposit, or \$120,000. This may be sufficient today for the land research and property acquisition, environmental studies and architectural fees for building design, but it will not even begin to pay for construction of a county courthouse, jail or other administrative building, which now runs in the millions of dollars. The law also contains some interesting limitations, such as the prohibition in 4-34-1 against moving the county seat from a town served by the railroad to one not served.

4-34-1 requires a petition to be signed by one half of the number of legal votes cast at the preceding general election before the issue shall be placed on the ballot for a vote at the next general election, or if none within one year, a special election within two months. 4-34-1 requires a simple majority of the votes cast on the issue, while the New Mexico constitutional provision disagrees, requiring 60 percent of the votes cast (Art. X, Sec. 3). 4-34-1 provides that there shall not be an election on the issue of removal of county seat more often than once every 10 years, which again the New Mexico constitutional provision states not more than once every eight years.

### 3-15. Salaries and Fees of County Officials

The state legislature is responsible for fixing the salaries and other fees or emoluments of county officials. All fees received by an officer, other than the statutorily set salary, must be turned over to the county treasury (Art. X, Sec. 1). County officers are also entitled to reimbursement for expenses such as lodging, mileage and per diem (10-8-1 through 8). **Maximum allowable salaries for county officers are listed in a table at Appendix F.** The BOCC is not required to adopt the maximum allowable salary (4-44-12.2). Moreover, the BOCC may decrease as well as increase the salaries of elected county officials (AG Opinion No. 92-05). Finally, it is possible that the salary received may be less than the amount authorized by the BOCC if taxes collected are not sufficient to cover all county expenses, in which case the salaries of county officers are reduced proportionately (6-6-13).

### 3-16. Legislative Intent – Uniform Salaries; Constitutional Prohibition of Mid-term Salary Increases

The legislature made it clear when it first passed 4-44-12.3 that it intended for officers holding the same elected position to earn the same salary. After this law was passed, litigation ensued because the law seemed to authorize uniform salaries and pay equity, which numerous county administrators took as authorization to increase salaries during the term of some of the official's terms, while the attorney general opined that despite the approval by each BOCC of the legislature's new increased maximum salaries for elected officials, to implement such salary increases during a county commissioner or other elected official's term was unconstitutional (AG Opinion 94-09; Art IV, Sec. 27).

The Attorney General's position was confirmed by the New Mexico Supreme Court in 1998 when it decided the case of *State ex rel Harragan v. Harris*. That case was filed by petitioners (numerous county elected officials) seeking to compel NMDFA to approve their respective county budgets that had implemented salary increases as voted by their boards of county commissioners. The district court granted petitioners the relief they sought. NMDFA appealed to the court of appeals, which certified the question to the New Mexico Supreme Court, which then concluded that the mid-term salary increases were in violation of Art. IV, Sec. 27 of the New Mexico constitution and reversed the district court. This means that county commissioners in the same county will likely be compensated at different salary rates due to the staggered terms of office and the rate of pay in effect when the commissioner took office (4-44-12.3).

4-44-12.3 has since been amended to read:

- The intent of the legislature when enacting salary increases for elected county officials is to provide for equitable salary increases.
- In accordance with Sections 4-44-3 through 4-44-8 NMSA 1978, the majority of a BOCC may provide for salary increases for elected county officials; **provided**

**however, that no salary increase shall take effect until the first day of the term of an elected county official who takes office after the date that salary increase is approved.**

### **3-17. Per Diem and Mileage**

The Per Diem and Mileage Act (10-8-1 through 8) governs reimbursement for travel costs associated with legitimate county business. Travel cost reimbursement is one area that has been known to cause confusion and frustration for county elected officials and staff, which can be reduced by learning the intricacies of the act. Elected county commissioners and other officials should consult with their finance department, and/or the NMDFA if there is disagreement about travel and per diem reimbursement. This is imperative because the act provides for administrative and criminal sanctions, as well as for removal from office for violations of the Act. See (10-8-4, 7).

The Per Diem and Mileage Act, as amended in 2003, increased the allowable rates for travel reimbursement for all public officials, including state, school district and county governments and their respective volunteer agents. Currently the mileage rate is tied to the current IRS rates. This rate changes often and you should always be current on the rate. The rate for 2010 is 50 cents per mile for each mile traveled in a privately owned vehicle. The rate can be looked up at [www.irs.gov](http://www.irs.gov). Only one person per vehicle is eligible for mileage; and persons driving county owned vehicles are not entitled to mileage. The increased rate for mileage for a privately owned aircraft is 88 cents per mile if the travel is necessary to discharge of official duties, and the private conveyance is not a common carrier [10-8-4 (D)]. The actual cost of airline travel tickets is also reimbursable.

For each 24 hour period, or portion thereof, while in travel status, **non-salaried** public officers shall be reimbursed according to 10-8-4 (K) and receive reimbursement for actual lodging expenses, plus actual meal expenses (limit of \$30 per day in-state/\$45 out-of-state), or shall be reimbursed according to 10-8-4 (A) for a flat rate per diem in an amount up to \$95 to cover both lodging and meals. Officials are not entitled to reimbursement for attendance at board or committee meetings held within the boundaries of the municipality, or designated post of duty [10-8-4 (B); 10-8-4 (I); 10-8-4 (A) (2)].

**Salaried** public officers or employees are entitled to reimbursement for travel costs at either a flat per diem rate [10-8-4 (B)] or for actual expenses [10-8-4 (K)]. The flat per diem reimbursement rate for **in-state** travel increased in 2003 to \$85 per day per diem, or up to \$135 in high cost areas as designated and approved by the BOCC. The flat per diem reimbursement rate for **out-of-state** travel increased in 2003 to \$115, or to \$215 for high cost areas [10-8-4 (C) (1)]. Examples of out-of-state high cost areas are currently Chicago, Washington D.C., New York, Los Angeles and San Francisco. This reimbursement is also subject to rules promulgated by DFA.

The maximum reimbursement rates that boards of county commissioners may authorize for actual expenses increased to actual lodging cost, plus actual expenses for meals up to \$30 per day **in-state** or \$45 per day **out-of-state**.

To receive reimbursement for *either* flat per diem or actual travel expenses, travel vouchers must be completed, signed and submitted with the receipts [10-8-5 (B)]. All counties are subject to the rules and regulations promulgated by the Secretary of DFA regarding the provisions of the Per Diem and Mileage Act [10-8-5 (A)] and are subject to any reduction in the per diem rate for certain classes of public officials as might be imposed by the Secretary of DFA [10-8-5 (D)].

Advance disbursements for travel arrangements may be allowed by each county and may be based upon certain conditions being met (i.e. sufficient notice to the finance department in advance of the trip).

One final provision in the Per Diem and Mileage Act worth noting is the prohibition against paying travel or mileage reimbursement to county officials in their final months of office, if they have not sought re-election to their currently held office, or if they have been defeated in the primary or general election [10-8-5 (F)]. Subsection (G) clarifies that this “lame duck” provision does not apply to an elected public official ineligible to succeed him or herself after serving the term of office.

## **CHAPTER 4**

### **PUBLIC SERVICE AND ETHICS**

The successful public official must learn to navigate the complexities of their elective office while adhering to the highest ethical standards. The complex (and personal) nature of ethics can, for some, make a discussion of ethics uncomfortable, which is often due to a vague understanding of what ethical decision making actually entails. This section is intended to introduce the reader to the theories behind ethical action and decision-making models associated with advancing ethical behavior. Learning to address ethical issues in a systematic, and coherent, fashion will help to reinforce a personal ethical code, facilitate decision-making abilities and enhance the character of public office.

#### **4-1. What is Ethics?**

The study and practice of ethics is concerned with doing what is right, fair, or good. Ethics is based on principles that reinforce behavior our society has deemed to be just and moral. We are all familiar with principles and values attributed to ethical behavior, which include integrity, honesty, responsibility and fairness. As individuals we determine which values are most important to our public and private lives. The practice of ethics is concerned with implementing those values in a continual proactive fashion. This ethical adaptation and assimilation is the basis of a personal code of ethics. Since ethics is an internal process, to actually be ethical means to do the right thing because it is the right thing and not out of a desire to avoid punishment. Ethics is at the heart of public service.

#### **4-2. Ethics Theory**

There are many theories associated with ethics and ethical decision making. In *Practical Ethics in Public Administration* (Geuras & Garofalo, 2005) the authors advocate utilizing four leading ethical models in conjunction with each other to form a single unified ethical theory. The inclusion of four ethical philosophies allows an ethical situation to be analyzed from multiple perspectives, increasing the users' objectivity and decision-making capabilities. Following are the four ethical models and their descriptions:

**Teleology** – Teleology is most closely associated with the belief that maximizing the greatest amount of happiness for the greatest number of people is the best way to make decisions. The consequences of the action are of greatest importance.

**Deontology** – It is best to consistently apply the same principle to each situation in order to perpetuate an ideal society. It is not the consequences of the act but the principle associated with the act itself that is of greatest importance.

**Intuitionism** – All people have the internal ability to determine right and wrong and should make moral judgments based on feelings of what is right and wrong and act accordingly.

**Virtue Theory** – Deems behavior appropriate or inappropriate based on the character trait or virtue associated with it. We should all act as people of good character and set a good moral example for others to follow.

Each of these four models has a slightly different emphasis. Different models develop because people think differently and have different values and sets of ethical priorities. Each model requires a person to ponder certain questions in order to determine the right course of action.

Some examples of questions relevant to the four models:

The Deontologist would ask:

“What principle applies in this case?”

“Can the principle be applied consistently in this case and in all similar cases?”

“Can the principle be considered a universal principle of behavior?”

The Teleologist would ask:

“What are the consequences of my action?”

“What are the long-term affects of my action?”

“Does my action promote the greatest happiness?”

The Virtue Theorist would ask:

“What character traits does this action express?”

“What effect will this action have on my character?”

“What effect will this action have on the character of other people?”

“Is this the action of a person whose character I would admire?”

These questions do not necessarily lead to a definitive ethical answer, but they do create an approach for framing the decision-making process so that one may evaluate the potential responses. This systematic approach will also help others to understand the rationale behind our decision-making processes.

By now you should be noticing that the application of ethics is a proactive process and one that requires active participation. It would be impossible to incorporate all of our values into a single code of conduct, which is why the development of a personal code of ethics is essential to our

decision-making abilities. Our personal code of ethics in conjunction with a specific workplace code of ethics will help to insure an ethical work environment.

#### **4-3. New Mexico Ethics Statutes**

The Governmental Conduct Act NMSA(10-16 – 1 ) to(10-16- 18) is the closest reference that may act as an ethics standard. The act defines a "public officer or employee" as any person who has been elected to, appointed to or hired for any state office and who receives compensation in the form of salary or is eligible for per diem or mileage but excludes legislators;

Therefore , Article 16 applies to all elected officials including the assessor.

The list following shows all the issues addressed by these rules. They can be looked up for study in the New Mexico Statutes.

#### **ARTICLE 16 - Governmental Conduct**

Section:

10-16-1	Short title.
10-16-2	Definitions.
10-16-3	Ethical principles of public service; certain official acts prohibited; penalty.
10-16-3.1	Prohibited political activities.
10-16-4	Official act for personal financial interest prohibited; disqualification from official act; providing a penalty.
10-16-4.1	Honoraria prohibited.
10-16-4.2	Disclosure of outside employment.
10-16-5	Repealed.
10-16-6	Confidential information.
10-16-7	Contracts involving public officers or employees.
10-16-8	Contracts involving former public officers or employees; representation of clients after government service.
10-16-9	Contracts involving legislators; representation before state agencies.
10-16-10	Repealed.
10-16-11	Codes of conduct.
10-16-12	Repealed.
10-16-13	Prohibited bidding.
10-16-13.1	Education and voluntary compliance.
10-16-13.2	Certain business sales to state agencies and their employees prohibited.
10-16-13.3	Prohibited contributions; financial service contractors.
10-16-14	Enforcement procedures.
10-16-15	Repealed.

10-16-16	Recompiled.
10-16-17	Criminal penalties.
10-16-18	Enforcement; civil penalties.

Other sections that address conduct by governmental officials are:

**4-44-22. Disqualification for financial interest**

- A. Any elected county official or county employee shall disqualify himself from any official act directly affecting a business in which he has a financial interest.
- B. No county official or employee shall acquire a financial interest in any business venture or business property of any kind when he believes or has reason to believe that it will be directly affected by his official act.
- C. No elected county official shall contract in any manner with the county or any agency thereof without public notice and competitive bidding and full disclosure of his financial or other interest in the business which is party to such contract.

**4-44-23. Confidential information**

No elected county official or employee shall use confidential information acquired by virtue of his county office or employment for his or another's gain.

**4-44-24. Contracts with former officials or employees**

A county or any of its officers shall not enter into a contract with, nor take any action favorably affecting, any person or business, which is:

- A. represented personally in the matter by a person who has been an officer or employee of the county within the preceding year, if the value of the contract or action is in excess of one thousand dollars (\$1,000) and the contract is a direct result of an official act by the officer or employee; or
- B. assisted in the transaction by a former county officer or employee whose official act, while in county employment, directly resulted in the county's making such contract or taking such action.

**4-44-25. Disclosure of financial interest**

A. Every employee of the county who has a financial interest that he believes or has reason to believe may be affected by the actions of the county by which he is employed shall disclose the precise nature and value of such interest. The disclosures shall be made in writing to the county clerk before entering county employment, and during the month of January each year.

B. Every elected county official, who has a controlling interest, or a financial interest exceeding 10 thousand dollars (\$10,000) in a business which is regulated by official acts of the county, or does business with the county exceeding one thousand dollars (\$1,000) per year, shall disclose the precise nature and value of such interest. Disclosure shall be made to the county clerk during the month of January each year he holds office.

C. The information on the disclosures, except for the valuations attributed to the reported interests, shall be made available by the county clerk for inspection to any citizen of this state. The valuation shall be confidential except for official removal proceedings.

D. The filing of disclosures under this section is a condition of entering upon and continuing county employment.

#### **4-44-26. Disclosure for persons on retainer or contract**

Any individual, not a county officer or employee, who directly or through a business in which such individual has a financial interest, or through any business which receives more than five thousand dollars (\$5,000) in any year from a county, shall disclose such fact in writing to the county clerk, together with a description of the type of services rendered and the total amounts paid for each service rendered.

#### **4-44-27. Enforcement procedures**

A. The district attorney of the district in which the county is located shall investigate and prosecute any complaint brought to his attention involving a violation of Sections 15-43-15.1 through 15-43-15.7 NMSA 1953 (4-44-22 to 4-44-27 NMSA 1978). B. Violation of the provisions of Sections 15-43-15.1 through 15-43-15.7 NMSA 1953 (4-44-22 through 4-44-27 NMSA 1978) by any county officer or employee is grounds for dismissal, demotion or suspension.

#### **10-1-10. Nepotism Prohibited**

It shall hereafter be unlawful for any person elected or appointed to any public office or position under the laws of this state or by virtue of any ordinance of any municipality thereof, to employ as clerk, deputy or assistant, in such office or position, whose compensation is to be paid out of public funds, any persons related by consanguinity or affinity within the third degree to the person giving such employment, unless such employment shall first be approved by the officer, board, council or commission, whose duty it is to approve the bond of the person giving such employment; provided, that this act (10-1-10, 10-1-11 NMSA 1978) shall not apply where the compensation of such clerk, deputy or assistant shall be at the rate of \$600 or less a year, nor shall it apply to persons employed as teachers in the public schools.

#### **4-4. Professional Associations Codes of Conduct**

In addition to the relevant statutes of New Mexico, several associations affiliated with the function of assessor and public administration have created ethical codes of conduct and descriptions of behavior that should be the basis of a personal code of ethics. Several of the associations have adopted the proactive ethical philosophy that has been discussed in this chapter. Rather than define behavior that should be avoided, several of the codes define behavior that should be advocated. By concentrating on positive ethical standards most unethical situations can be avoided without codifying their prohibition.

#### **4-5 NACO (National Association of Counties) Codes of Conduct**

An ethical statement prepared by a professional association can be adopted by the new assessor in full or partially by using selected parts to formulate your own ethics statement. An example by the National Association of Counties (NACO):

##### **NACO Code of Ethics for County Officials (Preamble)**

The National Association of Counties (NACO) is committed to the highest standards of conduct by and among county officials in the performance of their public duties. Individual and collective adherence to high ethical standards by public officials is central to the maintenance of public trust and confidence in government.

While county officials agree on the need for proper conduct, they may experience personal conflict or differing views of values or loyalties.

In such cases the principles contained in this Code of Ethics provide valuable guidance in reaching decisions which are governed, ultimately, by the dictates of the individual conscience of the public official and his or her commitment to the public good.

Certain of these ethical principles are best expressed as positive statements: actions which should be taken; courses which should be followed; goals which should permeate both public and private conduct. Other principles are expressed as negative statements: actions to be avoided and conduct to be condemned.

The Code of Ethics for County Officials has been created by and for elected county officials. However, these principles apply to the day to day conduct of both elected and appointed officials and employees of county government.

NACO recognizes that this Code of Ethics should serve as a valuable reference guide for all those in whom the public has placed its trust.

The following is a list of proactive ethical principles as outlined by NACO:

##### **Ethical Principles**

---

The ethical county official should:

- Properly administer the affairs of the county.
- Promote decisions which only benefit the public interest.
- Actively promote public confidence in county government.
- Keep safe all funds and other properties of the county.
- Conduct and perform the duties of the office diligently and promptly dispose of the business of the county.
- Maintain a positive image to pass constant public scrutiny.
- Evaluate all decisions so that the best service or product is obtained at a minimal cost without sacrificing quality and fiscal responsibility.
- Inject the prestige of the office into everyday dealings with the public employees and associates.
- Maintain a respectful attitude toward employees, other public officials, colleagues and associates.
- Effectively and efficiently work with governmental agencies, political subdivisions and other organizations in order to further the interest of the county.
- Faithfully comply with all laws and regulations applicable to the county and impartially apply them to everyone.

The NACO statement also describes the type of ethical behaviors to be avoided by county officials. You will notice that the essence of these principles is outlined in the New Mexico state statutes listed in this chapter.

According to NACO, The ethical county official should not:

- Engage in outside interests that are not compatible with the impartial and objective performance of his or her duties.
- Improperly influence or attempt to influence other officials to act in his or her own benefit.
- Accept anything of value from any source which is offered to influence his or her action as a public official.
- The ethical county official accepts the responsibility that his or her mission is that of servant and steward to the public.

**4-6 IAAO (International Association of Assessing Officers) Code of Conduct**

The International Association of Assessing Officers (IAAO) has also incorporated a code of ethics into its association's governance. Like NACO, IAAO has prepared a comprehensive ethical presentation that includes a Ethical Statement (preamble), Statement of Values, and a Code of Ethics. This three-tiered approach recognizes these ethics fundamentals: Establish that you will be ethical; Establish the values important to your ethics; Create a proactive code of behavior that

---

exemplifies the established values.

Here is the IAAO Code of Ethics and Standards of Professional Conduct statement:

The purpose of this Code of Ethics and Standards of Professional Conduct is to establish guidelines for assessing officials and all members of the International Association of Assessing Officers (IAAO) and set forth standards by which to judge an IAAO member whose conduct is in question. Members shall conduct themselves in a professional manner that reflects favorably upon themselves, the organization, the appraisal profession, and the property tax system, and avoid any action that could discredit themselves or these entities.

Adherence to the IAAO Constitution, Bylaws, Procedural Rules and Code of Ethics is the minimum standard of expected behavior. We must do more, however, than simply obey the rules. We must embrace the spirit of the governing documents, and go beyond stated requirements, making sure that what we do is matched by what the membership perceives and expects. Transparency, openness and responsiveness to member's concerns must be integral to our behavior.

**The IAAO Statement of Values:**

The Code of Ethics of the International Association of Assessing Officers is built on a foundation of widely shared values. These values include our:

- Commitment to the improvement of the property tax system worldwide;
- Accountability to the public good;
- Commitment to excellence in assessment administration beyond property tax law;
- Respect for the worth and dignity of all individuals;
- Promotion of inclusiveness, fairness and diversity;
- Obligation to organizational transparency, integrity and honesty;
- Practice of responsible stewardship of resources; and
- Dedication to excellence, and maintaining the public trust.

The IAAO then incorporates their statement of values into their Code of Ethics as follows:

**Canon 1: (Professional Duties)**

Members shall conduct their professional duties and any activities as a member of IAAO in a manner that reflects credit upon themselves, their profession and the organization.

**Ethical Rules**

ER 1-1 It is unethical for members to conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety.

ER 1-2 It is unethical for members to accept an appraisal or assessment -related assignment which they are not qualified to perform.

ER 1-3 It is unethical for members knowingly to fail in performance of their duties according to applicable laws and regulations or in the uniform application of such laws and regulations.

**Canon 3: (Conflict of Interest)**

Members shall not engage in any activities in which they have, or may reasonably be considered by the public as having, a conflict of interest.

**Ethical Rules**

ER 1-1 It is unethical for members to accept an appraisal or assessment-related assignment that can reasonably be construed as being in conflict with their responsibility to their jurisdiction, employer, or client, or in which they have an unrevealed personal interest or bias.

ER 3-2 It is unethical to accept an assignment or responsibility in which there is a personal interest without full disclosure of that interest.

One of the tenants of this code is that it would have you consider “the perception of wrongdoing even where no rules have been broken.” Assessors must consider how the public will view any considered action either personal or as part of the assessor’s business function. For example, the public may perceive that an assessor is giving preferential treatment to his supporters and friends even though no law may be broken. Officials, especially an elected official running for re-election, must be aware of the possibilities resulting from such a situation.

## CHAPTER 5

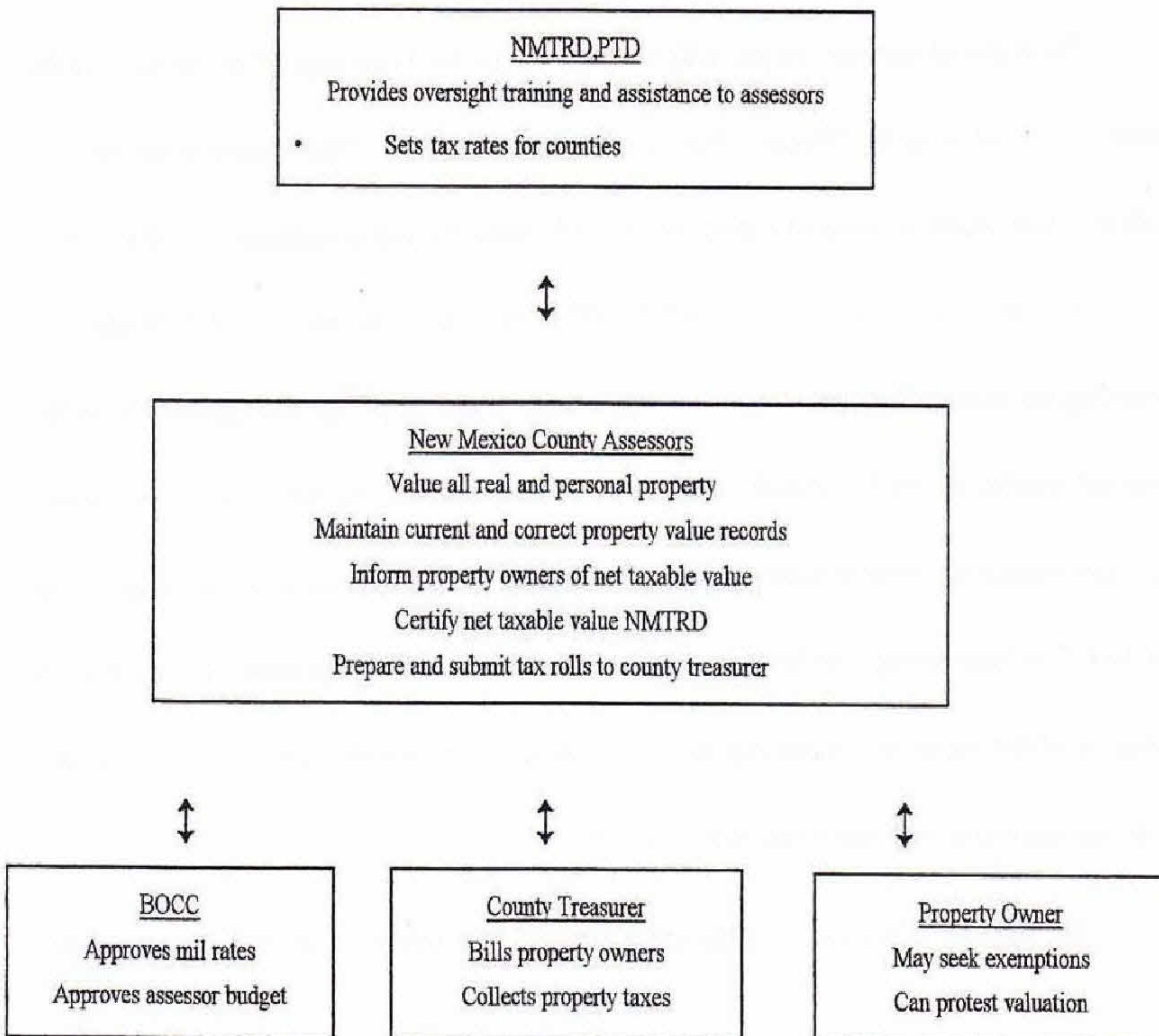
### OFFICE OF NEW MEXICO COUNTY ASSESSOR

#### 5-1. General Description

The office of county assessor is prescribed by law (4-39-2 through 6). In general, the assessor is responsible for valuing all real and personal property for taxing authorities in the county. Taxing authorities include such organizations as school districts, county hospitals, municipalities, conservancy districts and flood control authorities. However, valuation of certain types of property such as railroads, telephone, utilities and mineral properties are excluded from the assessor's duties and are the responsibility of the New Mexico Property Tax Division of the Taxation and Revenue Department (NMTRD,PTD).

The duties of assessor are primarily set forth in Articles 35 through 38 of chapter 7 of the NMSA (referred to as the "Property Tax Code"). The assessor is required to implement a program to maintain current and correct values of property, subject to the limitations on increases in valuation imposed by NMSA 7-36-21.2. The assessor works closely with the county treasurer in providing tax property schedules so that the treasurer may bill all taxes by November 1. In some cases, the assessor may actually do the billing. The assessor is the sole county elected official who may receive additional compensation for study and improvement (4-39-4). The assessor is required to mail all notices of net taxable value of the property to the property owners (7-38-20) and certifies, on behalf of the county, the net taxable value of the county to the NMTRD PTD (7-38-31). The assessor is also responsible for preparing all tax schedules and tax rolls in order to submit to the county treasurer for billing and collection.

## Role of Assessor



### 5-2. Election to Office

The New Mexico Constitution provides that all county officers are to be elected for four-year terms and after holding the office for two consecutive terms may not hold any county office for the next two years (Art. X, Sec. 2). The Constitution also requires that all county officers be residents of the county for which they are elected. All county officers are to establish and maintain their offices and headquarters for the transaction of business at the county seat (4-44-34). The office of the county assessor is a full-time position with specified statutory duties to be carried out during normal working hours (A.G. Opinion No. 69-3 5). Stationary, postage and office supplies are to be provided by the county commissioners (4-44-33).

The eligibility of candidates are based on general eligibility requirements and the specific office requirements.

**General Requirements – Sec. 1-8-18A and 1-4-16B NMSA 1978**

- election.,
- Resident of the district or county as of the date of proclamation
- Every candidate shall run only under the name and political party indicated on the certificate of voter registration.
- The certificate of voter registration is the only document or means by which the requirements will be satisfied
- Any person convicted of a felonious or infamous crime, unless such person has been pardoned or restored to political rights, shall be qualified to be elected or appointed to any public office in this state. (10-1-2)
- Citizenship of the United States is a requirement to register to vote and a general requirement to run for elective office in New Mexico. (Const. Art, VII, Sec 1 and 2(A)).

**Specific Requirements – County Assessor**

- Must be at least eighteen years of age (Sec. 4-38-6)
- Must be a resident of the County

The “applicant assessor” is certified to run in the general election as a political party candidate after being elected in a primary election. The primary is usually held in June of an election year. A simple majority of votes in a general election held in November of the election year qualifies a candidate to be considered the winner and may stand for the oath of office in January of the next year.

**5-3. Vacancy in Office**

Whenever any vacancy shall occur by reason of death, resignation or otherwise in any county or precinct office in any New Mexico county, other than a vacancy in the office of county commissioner, it shall be the duty of the board of county commissioners of the county where the vacancy has occurred to fill the vacancy by appointment, and the appointee shall be entitled to hold the office until his successor shall be duly elected and qualified according to law (10-3-3).

The office of assessor may be deemed as vacant if any the listed circumstances occur:

(Section 10-4-1 NMSA 1978):

- A. by death of the party in office;
- B. removal of the officer as provided by this chapter;
- C. failure of the officer to qualify as provided by law;
- D. expiration of the term of office when no successor has been chosen as provided by law;

- E. when the officer removes from the county in which he is elected and in case of municipal officers, when he removes from the town or city for which he is elected;
- F. absence from the county for six consecutive months, and in cases of municipal officers, absence for such length of time from the village, town or city for which he is elected; but this provision does not apply to those officers wherein the law provides that the duties may be discharged by a deputy, when such absence is due to illness or other unavoidable cause;
- G. by resignation of the officer;
- H. by an officer accepting and undertaking to discharge the duties of another incompatible office.

The vacancy in question may be filled under the following rules:

Section 10-3-3. [Vacancy in county or precinct office; appointment.]

Whenever any vacancy in any county or precinct office in any of the counties of this state other than a vacancy in the office of county commissioner, shall occur by reason of death, resignation or otherwise it shall be the duty of the board of county commissioners of the county where such vacancy has occurred to fill said vacancy by appointment and said appointee shall be entitled to hold said office until his successor shall be duly elected and qualified according to law.

#### **5-4. Removal from Office**

Any county, precinct, district, city, town or village officer elected by the people, and any officer appointed to fill out the unexpired term of any such officer, may be removed from office on any of the grounds mentioned in this chapter and according to the provision hereof (10-4-1).

The following shall be causes for removal of any officer belonging to the class mentioned in the preceding section 10-4-1 NMSA 1978 (10-4-2):

- conviction of any felony or of any misdemeanor involving moral turpitude;
- failure, neglect or refusal to discharge the duties of the office, or failure, neglect or refusal to discharge any duty devolving upon the officer by virtue of his office;
- knowingly demanding or receiving illegal fees as such officer;
- failure to account for money coming into his hands as such officer;
- gross incompetency or gross negligence in discharging the duties of the office;
- any other act or acts, which in the opinion of the court or jury amount to corruption in office or gross immorality rendering the incumbent unfit to fill the office.

After suspension of the assessor by NMTRD, the removal of the assessor may be started. The assessor may be removed from office under certain provisions.

The statutes that apply in this case are provided here.

**4-39-6. Assessors; removal proceedings against; secretary of taxation and revenue may cause to be instituted; district attorney; attorney general.**

- A. The secretary of taxation and revenue may, if grounds appear therefore, cause removal proceedings to be instituted against any assessor by the district attorney for the county for which the assessor was elected, or by the attorney general, in the manner provided by law for the institution and prosecution of removal proceedings against public officers by district attorneys.
- B. The secretary of taxation and revenue shall cause removal proceedings to be instituted under Subsection A of this section against any assessor whose functions have been suspended under Section 7-35-6 NMSA 1978 when any suspension under that section continues without interruption for a period of more than sixty days.
- C. Nothing in this section shall be construed to repeal or limit any provisions of law relating to the liability of assessors as such or as public officers to fine, imprisonment or removal from office for failure, refusal or neglect to discharge any duty imposed upon them by law, but shall be in addition to them.

See Chapter 6 -3 for a discussion of Suspension of county assessor's functions.

**5-5. Abolishment of Office**

(4-44-36) Any county of the third, fourth and fifth class, and H class counties, may abolish the offices of county assessor, county clerk, county surveyor and county treasurer and transfer the powers and duties of those offices to the board of county commissioners in the manner hereinafter prescribed. Any county may abolish the office of county surveyor and transfer the powers and duties of that office to the board of county commissioners in the manner hereinafter prescribed.

(4-44-37). Petition for election on question of abolition.

A petition may be filed with the board of county commissioners of the county requesting that an election be held to determine whether the county offices named in Section 1 [4-44-36 NMSA 1978] are to be abolished and the powers and duties of such offices transferred to the board of county commissioners of the county. Such petition shall be signed by at least ten (10) percent of the registered electors of the county.

Another instance where an assessor's office may be abolished is where two counties are merged into one. It is generally observed that as these elected offices were created by statutory action they may also be eliminated by the same action.

**5-6. Oath of Office**

Each county official, whether elected or appointed, must take an oath that he or she will support the constitution of the United States and the constitution and laws of the state of New Mexico, and that he or she will faithfully and impartially discharge the duties of that office to the best of his or

her ability (Art. XX, Sec. 1). In the event that a county official does not subscribe to the required oath of office, the office becomes vacant and the incumbent continues in office until a successor is qualified and assumes the duties of the office. The oath of office for the elected assessor in New Mexico is provided for in Section 10-1-13. The oath is usually administered in January following the November general election.

**Section 10-1-13. County Officers; oath; bond.**

As used in this section, "county officer" means county commissioner, county assessor, county clerk, county sheriff, county surveyor, county treasurer, probate judge, county flood commissioner and small claims court clerk.

Before assuming the duties of his office, each officer shall take and subscribe the oath of office prescribed by the constitution.

**5-7 Bond**

(10-1-13) The elected official shall give an official bond payable to the state and conditioned for the faithful performance of his duties during his term of office and until his successor is elected or appointed and is qualified, and that he will pay all money received in his official capacity to the person entitled to receive it. The bond shall be executed by a corporate surety company authorized to do business in this state. The amount of the bond required shall be fixed by the board of county commissioners in a sum equal to twenty percent of the public money handled by the county officer during the preceding fiscal year, but not to exceed:

county commissioner	\$5,000
<b>county assessor</b>	<b>\$ 5,000</b>
county clerk	\$10,000
county sheriff	\$20,000
county surveyor	\$5,000
county treasurer	\$50,000
probate judge	\$5,000
county flood commissioner	\$10,000
small claim court clerk	\$10,000

Each county officer shall **appoint a deputy** or clerk, as allowed by law, who shall take the oath of office required of the appointing county officer and shall receive salary as provided by law. In case of the death of the appointing county officer, the deputy shall continue in office and perform the duties of the county officer until a new county officer is appointed and qualified as required by law.

The cost of official bonds for county officers shall be paid from the county general fund, and the board of county commissioners may elect to provide a schedule or blanket corporate surety bond covering county officers and employees for any period of time not exceeding four years.

If any county officer fails to give bond by January 10 following his election, or within ten days of his appointment, the board of county commissioners shall declare to the office vacant.

#### **5-8. Compensation**

Maximum salaries of county officials, including county assessors, are fixed by the state Legislature and vary according to the county classification (Art. X, Sec. 1). In addition to the salaries provided for county assessors in Sections 4-44-4 through 4-44-12 NMSA 1978, county assessors may receive additional compensation for successful completion of appraisal training provided by NMTRD (4-39-4). See Appendix G.

The Legislature is limited in its financial control of county officers in that it can neither increase nor decrease the compensation of any county officer during his or her term of office (Art. IV, Sec. 27). The salaries of county officers are subject to change in even-numbered sessions of the Legislature and, if approved by the BOCC, will become effective January 1st of the following year, or other date as set by the BOCC. Despite the fact that the BOCC may approve a newly authorized [by the legislature] salary increase, county officials are not eligible to receive an increase in pay during their term of office. Salaries may only be increased prior to the county official assuming office for the first time, or upon re-election. Salaries provided for county assessors are listed in Sections 4-44-4 through 4-44-12. The population and value of the county are used in classifying counties which determines the amount of pay that the assessor will receive. See Appendix F for Maximum Elected Officials' salaries.

#### **5-9. Assessor/Appraiser Certificates**

4-39-2. Authorizes the issuance of certificates for the completion of courses in property valuation and property tax administration as authorized. Assessors and appraisers working in an assessor's office are eligible.

The Taxation and Revenue Department PTD, in cooperation with the International Association of Assessing Officers and the Real Estate Appraisers Board, may establish four grades of courses in the field of property valuation and property tax administration. The courses shall be graded in order of increasing difficulty and shall be administered by the department. Persons completing a course and passing an examination on a particular grade of property valuation and property tax administration shall be issued an appraiser's certificate of an appropriate grade. A person shall not be issued an appraiser's certificate of a particular grade unless the person has been issued an appraiser's certificate for each one of the lesser grades. The appraiser's certificates shall

be denominated "Appraiser 1", "Appraiser 2", "Appraiser 3" and "Appraiser 4" and shall be granted in order of difficulty of the course and examination completed. The "Appraiser 4" certificate shall be granted for completion of the most difficult course. County assessors or appraisers who have been granted an "Appraiser 4" certificate shall be designated "New Mexico Certified Appraiser" and shall be provided by the Taxation and Revenue Department PTD with a certificate granting this designation. See Appendix G for a table of assessor and appraiser certificate ratings.

Additionally, The NM EDGE County College, in collaboration with the NM Assessors Affiliate has developed a certification curriculum specific to the NM County Assessor office. A description of the NM Certified Public Assessing Official curriculum is included under Appendix M.

#### **5-10. Office Management**

General recommendations on facilities, computers, equipment, and supplies needed in assessment administration can be found in The IAAO Standard "**Facilities, Computers, Equipment and Supplies.**" The recommendations are general in nature as detailed recommendations are not made due to rapid technology changes and because the specific needs of an assessment office cannot be determined without reference to the functions and workload of that office.

Assessment offices must have the facilities, tools, and other resources needed for cost-effective performance of the assessment function. Historically, governments have allocated inadequate resources for assessment administration. Moreover, agencies sometimes receive or acquire superfluous resources or resources poorly matched to their needs. Assessment offices may also undertake comprehensive reappraisal projects that can significantly increase the size of staff and support facilities for several years. The purpose of IAAO standard, therefore, is to enumerate the basic facilities, including computers, equipment, and supplies, needed in assessment administration. Assessment offices may not need all of the resources mentioned here, and some jurisdictions may have needs not covered by this standard. Guidelines for staffing an assessor's office can be found in IAAO self evaluation manual.

The NM EDGE County College has an entire track of classes in Management and Leadership as well as another track devoted to Finance and Budgeting. Each of these classes is three hours in length and provide information specific to New Mexico. For information regarding class specifics or delivery schedule, contact the NM EDGE at 505 424 0744.

Another means of completing the duties of the assessor is to contract all or part of the functions to a private contractor.

IAAO'S Standard on contracting follows:

## **Contracting for services**

1. Scope modifications may be required by statutory changes or procedural rules. This standard describes and makes recommendations on enhancements that can be cumbersome and costly. It covers the development, awarding, and monitoring of contracts for assessment services.

### 2. Overview

#### 2.1 Assessment Contracts

Assessment contracts are developed to provide assessment services to government agencies by firms or private individuals. Throughout this standard the government agency awarding the contract will be referred to as the "assessment agency" and the firm or private individual to whom the contract is awarded as the "contractor."

#### 2.2 Available Services

Assessment service contracts can cover any services relating to the discovery, listing, appraisal, and assessment of property, including data collection, mapping, development of construction cost or valuation manuals, complete or partial revaluations, specialized consulting services, tax policy matters, and system design and implementation, including development of appraisal and assessment software.

When contracting for assessment services, the assessment agency can minimize potential disadvantages through the development of thoughtful, detailed requests for proposals (RFPs), careful research of potential contractors and their work in other jurisdictions, development of strict quality control procedures, good planning and coordination with the successful bidder, and diligent monitoring and review of project results.

Some assessment services are more suited to contracting than others. In general, services or products that are relatively standardized can be provided most efficiently by contract. Complex tasks requiring specialized expertise not available internally can also be suitable for contracting or consultation services.

The assessment agency can minimize potential disadvantages when contracting for assessment services through

- Detailed and meaningful requests for proposals (RFPs)
- Careful research of potential contractors through in-depth past performance reviews

#### 2.3 Advantages and Disadvantages

Contracting for assessment services provides assessment agencies the opportunity to obtain a specified product at a known cost in a given period of time, thereby reducing the time and cost associated with internal development and implementation. In many cases the products and services represent years of research and development and have been tested and proven in other assessment agencies. Widespread implementation (or the possibility thereof) allows the contractor to amortize research, development, and other fixed costs among various clients and customers. In addition, most contractors maintain an experienced professional staff, whose skills and knowledge become

immediately available to the assessment agency.

At the same time, however, contracting for assessment services may result in a dependence upon the contractor and its products or services. The assessment agency may be less likely to develop internal expertise, and the staff may remain small and not develop a thorough understanding of, or commitment to, the product. In addition, the contractor may not fully understand or be properly concerned with local needs and requirements. As a result, future product

- Strict quality control procedures through diligent monitoring and reviews of the project
- Improved working relationships with the contractor through good planning and coordination
- Complete, thorough, and precise documentation from the contractor through the use of project management tools
- 

### 3. Request for Proposal (RFP)

#### 3.1 Purpose of the RFP

The request for proposal (RFP) is the document that sets forth the requirements of the project. It should clearly describe the desired products or services, performance standards, completion dates, and any continuing responsibilities of the successful contractor. It should also explain briefly the background of the project, relevant legal considerations, time and funding constraints, and project objectives. A clear, complete, and detailed RFP is the key to achieving desired project results.

### **5-11. Developing Budgets**

New assessors should become familiar with the current year budget and prior year budget(s).

Questions about budgets should be referred first to the chief financial officer of the county (typically the county manager). DFA also has budget analyst assigned to each county. There is a list of analyst names in the appendix. PTD is also a good source of information on budget questions. Don't forget your most important source of information – your peers. Don't hesitate to ask other assessors what they do, how they budget for the year. Most assessors are very willing to share their knowledge and expertise.

Assessors should be aware that they have two budget sources to help fund their assessment plan. First is the General Fund which is directly funded from county coffers. In Addition, assessors have a 1% fund that has specific purposes attached to how this money can be used. In essence the 1% fund is how all entities other than the county that collect a property tax levy help share the cost of appraisal and assessment of parcels within their jurisdiction.

Assessors are the only office that can protest the budget that is set by BOCC. The department of finance and administration shall not approve the operating budget of any county in which there is not an adequate allocation of funds to the county assessor for the purpose of fulfilling the responsibilities for property valuation maintenance under this section.

The NM EDGE County College has an entire track of classes in Management and Leadership as well as another track devoted to Finance and Budgeting. Each of these classes is three hours in length and provide information specific to New Mexico. For information regarding class specifics or delivery schedule, contact the NM EDGE at 505 424 0744.

### **5-12 Property Tax Policy in New Mexico**

Tax Policy is usually set by various groups of people that either vote directly or have significant influence by advising and recommending tax policy. A good general source of information on the different levels and ways that tax policy is established is IAAO's booklet, *"Fundamentals of Tax Policy"*. IAAO also provided a week long class on this material. Some of IAAO's Comments on this Subject are presented later in this section.

In New Mexico, Tax Policy begins with the NM Constitution Article VIII which sets the top level parameters on Tax Policy. Provisions are not exclusive to Article VIII. Examples of topics addressed here are equity, exemptions, limits, and liability are addressed here.

The next level and the place where Tax Policy is codified is the New Mexico State Legislature. The legislature has specific committees to address tax policy. The committee usually determines what issues will go before the entire legislature and eventually the governor if passed. They are advised by the public, the governor, special interest groups and elected officials such as county commissioners and assessors. Tax bills that become law are codified and are considered to be a part of the Property Tax Code. Several statutory chapters contain statute sections that are part of the property tax code. Some statutory chapters with a strong influence on local Tax Policy are Chapter 5,6 and 7.

The governor has a great deal of influence by virtue of signing or vetoing bills that that pass through the legislature and then go to the Governor for approval. The governor's executive branch of government has significant influence in developing Rules and Regulations, issuing orders and developing statistical data on existing taxes and recommending tax changes.

The next level of government involved in setting tax policy is the local board of county commissioners and municipal government. They have direct influence on local tax policy limited

only by statute, regulations, and local opinion.

The assessor has direct affect on tax policy through the attitude, professionalism, fairness, public awareness, knowledge and expertise that is used in administering the Property Tax Code to develop an annual tax roll. Although, the assessor does not make tax policy directly, considerable influence can be brought to bear if the assessor proves to be known for expertise and knowledge of the property tax code and on the possible effects of proposed tax changes.

### **IAAO's Comments on Property Tax Policy**

These are excerpts from IAAO Standard on Property Tax Policy.

This standard focuses on defining the elements of property tax policy and their influence on the equitable distribution of property tax. The standard discusses how tax policy affects the administration of assessments and the role of administrators in shaping tax policy. Policy issues affecting administration include the division of responsibility between state and local governments, equalization, appeals, public relations, reappraisal systems, the market value standard, exemptions and abatements, fractional assessment (ratios), and limits on taxes and assessed values. Tax collection issues are not addressed in this standard.

This standard is intended to guide property tax assessment officials, tax policy analysts, and administrators of state- and provincial-level agencies. As used throughout the standard, "assessing officer" refers to appropriate state, provincial, or local officials. Although similar issues arise in any nation's property tax system, some sections of this standard will apply only to relationships within the property tax systems in the United States and Canada, where the power to tax property is assigned to state, provincial, or territorial governments.

Primary responsibility for property tax policy decisions in the United States lies with the executive and legislative branches of state government, which propose and enact governing statutes. In Canada, provincial legislatures can enact, amend, or repeal statutes based on proposals from either the legislative branch or the executive branch. In both countries, the judicial branch of government is also involved in clarifying and interpreting statutory provisions. The primary role of assessing officers, who may be involved in state or provincial oversight or local appraisal and assessment, is to implement and administer statutes. This process often overlaps with enforcement and administration of court decisions and development of administrative rules and regulations. Representatives of the executive and legislative branches may seek information and assistance from assessors, who also may initiate legislative action through coordinated efforts with regional associations and executive agencies. Therefore, assessing officers should understand desirable property tax models or systems.

## **Assessing Officer's Role in Policy Formation**

Assessing officers should work continually with the issues involved in property tax administration to increase their knowledge of various property tax systems and should use this knowledge to improve the system. Their role will change depending on whether they represent state or local agencies. Assessing officers can serve as an information resource, help shape debate, define the administrative requirements of a policy proposal, call attention to problems that might be created by a policy, propose legislative remedies, and participate in the development of statutes, rules, and regulations. Assessing officers are encouraged to develop their policy proposals or legislative action plans by working with their professional associations.

### **Information Resource**

Assessing officers and regional or state assessors associations should act as an information resource to enable legislators and other policymakers to understand better the effects of proposed policy changes. State-level property tax agencies often compile legal and technical information and provide research that can be shared with the assessing officer, and such agencies often can help set up an information database. The NM Association of Counties Assessors Affiliate, or NMAC staff, both are invaluable resources and would be a good place to start when seeking information.

### **Steering and Guidance**

The assessing officer should help shape the debate over concepts into the most productive and most administrable avenues. For example, if a legislator wishes to lessen the impact of rapid inflation by imposing a cap on the amount that assessed or market values can increase, the assessing officer can explain the inequities that could result and can propose alternatives that may be more equitable, such as budget or revenue caps or selective exemptions.

### **Administrative Aspects**

The assessing officer should suggest practical and feasible alternatives to proposals that are well intentioned but poorly designed, administratively impractical, or fraught with unintended consequences. For example, reprogramming computer systems to track eligibility for a new exemption may require more time or money than is available. The assessing officer can suggest a more administratively feasible type of exemption, or can ask for programming or other funding to be included with the proposed legislation without passing judgment on the concept.

### **Identifying Problems and Solutions**

The assessing officer is encouraged to work with legislators and taxpayer groups to seek legislative remedies to, or clarification of, proposed laws with unintended inequities as they become apparent. The NMAC Assessors Affiliate and the NMAC Lobbying staff can help guide this process.

## **CHAPTER 6**

### **NM TAXATION & REVENUE DEPARTMENT OVERSIGHT & ASSISTANCE**

#### **6-1. New Mexico Taxation & Revenue Dept Supervisory Authority**

The NMTRD, PTD has general supervisory authority over county assessors for purposes of implementation and compliance with the New Mexico Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA) and applicable regulations, orders, rulings and instructions of the department. The NMTRD, PTD provides evaluation and feedback regarding the assessor's valuation activities. An assessor found to be out of compliance with the laws and regulations will be officially notified, as will be the BOCC for that county. The assessor may also request and receive assistance from the NMTRD, PTD to assess property values. PTD maintains a "property valuation fund" to assist assessors in the implementation of resources to meet the requirements of the property tax code. To aid the BOCC in determining whether the assessor is operating an efficient program, the assessor must submit a written report accompanying annual budget requests, which sets forth all the activities associated with maintenance procedures (7-36-16).

NMTRD PTD will evaluate the assessor's office functions annually. Recommendations are provided by TRD to the assessor on how to improve the assessor's ability to meet the requirements of the Property Tax Code.

PTD also does an annual sales ratio study of each county to measure the level of assessments to the actual market prices. This is a critical process in the measurement of effectiveness of the property tax policy currently in place. This sales ratio analysis is valuable source where assessors and the public can see the effect of the administration of the Property Tax Code where equity and fairness are measured and analyzed.

#### **6-2. Department to Provide Training and other Materials**

The department shall prepare, issue and periodically revise valuation manuals, cost and valuation schedules, bulletins and annotated digests of property tax laws and regulations in handbook form for the use of its employees, the county assessors and their employees and other persons involved in the administration and collection of the property tax. The department shall make the foregoing materials available to members of the public and may charge a fee for the materials to offset the cost of physical preparation (7-35-4).

The department shall conduct or sponsor special courses of instruction and in-service and intern training programs on the technical, legal and administrative aspects of property taxation. The department may cooperate with educational institutions and appropriate organizations interested in the property valuation or taxation field in the conduct or sponsorship of training programs. The

department may reimburse the expenses incurred by assessors and employees of the state and its political subdivisions who attend training programs with the approval of the department (7-35-5).

The department shall establish a training, program for persons elected or appointed as county assessors who have not held office as a county assessor within the ten years prior to the beginning of the term for which the person was elected or from the date of appointment. The department shall require attendance and satisfactory completion of such a program by such persons elected or appointed after the effective date of this 1991 act (7-35-5).

The department provides additional educational opportunities to assessors and their staff. Annually, they provide appraisal courses to enhance the knowledge and expertise of the assessor and appraisers. These courses count toward certification and possible increase in salaries as the student progresses through a series of at least four one week long courses.

#### **4-39-2. Courses in property valuation and property tax administration authorized; issuance of certificates.**

The Taxation and Revenue Department, in cooperation with the International Association of Assessing Officers and the Real Estate Appraisers Board, may establish four grades of courses in the field of property valuation and property tax administration. The courses shall be graded in order of increasing difficulty and shall be administered by the department. Persons completing a course and passing an examination on a particular grade of property valuation and property tax administration shall be issued an appraiser's certificate of an appropriate grade. A person shall not be issued an appraiser's certificate of a particular grade unless the person has been issued an appraiser's certificate for each one of the lesser grades.

The appraiser's certificates shall be denominated "Appraiser 1", "Appraiser 2", "Appraiser 3" and "Appraiser 4" and shall be granted in order of difficulty of the course and examination completed. The "Appraiser 4" certificate shall be granted for completion of the most difficult course. County assessors or appraisers who have been granted an "Appraiser 4" certificate shall be designated "New Mexico certified appraiser" and shall be provided by the taxation and revenue department with a certificate granting this designation.

#### **6-3. Suspension of County Assessor's Functions**

The assessor may be removed from office by NMTRD. The first step in removal is suspension of the county assessor. The county assessor's function can be suspended under the following provisions:

7-35-6. Suspension of county assessor's functions; department's performance of county assessor's functions.

If the NMTRD determines that informal efforts to obtain compliance have failed or that a county assessor is not complying with the Property Tax Code (Chapter 7, Articles 35 to 38 NMSA) or with the regulations, orders, rulings or other administrative directives of the department under the Property Tax Code, the secretary shall notify the county assessor and the BOCC of the county involved by certified mail of the noncompliance and of the action required to remedy the noncompliance.

If the failure has not been remedied within sixty days after the notice is mailed, the NMTRD shall issue an order requiring the county assessor and the BOCC to show "cause" why the county assessor's functions should not be suspended. The secretary shall set a time and place for a hearing on the order and shall send by certified mail to the county assessor, and to the board of county commissioners, copies of the order and the notice of hearings.

If the NMTRD determines after a hearing that a county assessor has failed to comply with the Property Tax Code or regulations, orders, rulings or instructions of the department or of the department of finance and administration pursuant to the Property Tax Code, the secretary may suspend in whole or in part any of the county assessor's functions. The suspension shall be by written order of the secretary and shall continue until the secretary finds that the county assessor is both willing and able to comply with the Property Tax Code (Chapter 7, Articles 35 to 38 NMSA 1978) and the regulations, orders, rulings or instructions of the department or of the department of finance and administration pursuant to the Property Tax Code.

During a suspension, the department succeeds to and shall carry out the functions from which the county assessor has been suspended. The county shall reimburse the department for all costs incurred in performing the functions. In the event that the county does not make reimbursement within a reasonable time, the department, notwithstanding any other provision of law, may obtain reimbursement by retaining 10 percent of each distribution or transfer required by law to be made to the county from money collected by the department until the total retained equals the amount to be reimbursed. All amounts received or retained by the department under this subsection are appropriated to the department for its use in carrying out its duties under the Property Tax Code.

No less than thirty days after the date of any suspension order, the board of county commissioners may make a written request to the secretary to terminate the suspension order on the grounds that it is no longer justified because of the county assessor's willingness and ability to comply with the Property Tax Code (Chapter 7, Articles 35 to 38 NMSA 1978) or regulations, orders, rulings or instructions of the department or of the department of finance and administration pursuant to the Property Tax Code. Upon receipt of a request to terminate a suspension order, the

secretary shall set a time and place for a hearing on the request. The date of the hearing shall be not more than thirty days after the receipt of the request, and the secretary shall notify the board of county commissioners and the county assessor of the time and place of the hearing by certified mail. If the secretary determines after a hearing that the county assessor is both willing and able to comply with the Property Tax Code and the regulations, orders, rulings or instructions of the department or of the department of finance and administration pursuant to the Property Tax Code, the secretary shall terminate the suspension by written order, which order must be made within 10 days of the hearing. In the absence of such a finding, the secretary shall deny the request for termination of the suspension, which denial must be made by written order within 10 days of the hearing. Nothing in this subsection prohibits the secretary from terminating an order of suspension issued in accordance with Subsection C of this section without a request for a hearing, or a hearing, on the issue of termination of suspension. Repeated requests for the termination of a suspension may be made, but no request may be made less than 30 days after the date of the secretary's denial of a previous request for termination of a suspension (7-35-6).

#### **6-4. DFA (Dept of Finance And Administration)**

The following references to statutes that govern the certification of values and the tax mill levy. (7-38-31 to 7-38-33) It involves the preparation of an abstract of values by the assessor submitted to NMTRD PTD who checks the numbers, makes additional changes and submits the final abstract to NMDFA so that they can set the tax rate for each tax district within the county. The tax rates are then approved by the BOCC. At this point the tax bills for each tax payer for the year are ready to be prepared and printed.

#### **7-38-31. County assessor to certify net taxable values to the department.**

After receiving the values for property taxation purposes certified to the assessor by the department, the county assessor shall determine the net taxable value for all property allocated to governmental units in the county and subject to valuation for property taxation purposes, whether valued by him or by the department. This process is done on a spreadsheet called County Abstract. No later than June 15 of each year, the county assessor shall certify to the department the net taxable values for all property allocated to governmental units in the county and subject to property taxation. The assessor's certification shall include a statement of all property valuations that are the subject of a pending protest, whether protested locally or to the department, and a statement of the uncontroverted valuation in the pending protests.

#### **7-38-32. Department to prepare a compilation of net taxable values to be used for budget making and rate setting.**

A. No later than June 30 of each year, the department shall prepare a compilation of all net taxable values certified to it by the county assessors and shall include in the compilation the

information regarding protested values required to be furnished by the assessors to the department. The compilation shall be prepared in a form appropriate for use and shall be used for the purpose of making budgets. The compilation of net taxable values shall be sent immediately to the **secretary of finance and administration**.

B. No later than August 1 of each year, the department shall prepare an amended compilation of net taxable values and send it immediately to the secretary of finance and administration. This amended compilation shall include final valuations resulting from completed protests and information on pending protests. It shall be used by the department of finance and administration in setting property tax rates.

C. In the budget-making process for local units of government, including school districts, the net taxable values from the immediately preceding tax year may be considered for the purpose of estimating available revenue from the current tax year when the compilation of net taxable values certified under Subsection A is incomplete or indefinite due to pending protests.

DFA calculates and sets mil levies for all entities that collect a property tax. Their authority is established by the following:

**7-38-33. Department of Finance and Administration to set tax rates.**

A. No later than September 1 of each year, the secretary of finance and administration shall by written order set the property tax rates for the governmental units sharing in the tax in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and the budget of each as approved by the department of finance and administration.

B. A copy of the property tax rate-setting order shall be sent to each board of county commissioners, each county assessor and the department within five days of the date the order is made.

C. Net taxable values from the immediately preceding tax year may be used by the department of finance and administration for the purpose of estimating current tax year revenue in connection with setting tax rates when final net taxable values for the current tax year are incomplete or indefinite due to pending protests.

D. When a rate is set for a governmental unit that is imposing a newly authorized rate pursuant to Section 7-37-7 NMSA 1978 or a newly authorized or a reauthorized rate after an election in which the imposition of the tax was approved by the voters of the unit, the rate shall be at a level that will produce in the first year of imposition revenue no greater than that which would have been produced if the valuation of property subject to the imposition had been the valuation in the tax year in which the increased rate pursuant to Section 7-37-7 NMSA 1978 was authorized by the taxing district or the year in which the voters approved the imposition.

## **CHAPTER 7**

### **VALUATION OF PROPERTY**

#### **7-1. Responsibility for Valuation and Determining Classification**

The county assessor is responsible and has the authority for the valuation of all property subject to valuation for property taxation purposes in the county except the property specified by Subsections B and C of NMSA 7-36-2. The valuation for property outlined in sections B and C fall under the jurisdiction of NMTRD. These properties include: railroad, communications systems, pipelines, airline and public utilities, etc. Under certain circumstances the NMTRD may delegate authority to the county assessor for valuation and classification of property for which the NMTRD would be responsible pursuant to Subsections B through C (7-36-2).

The entity having responsibility and authority for valuing the property described in Subsections A through C of this section shall also have responsibility and authority for classifying that property as either residential or nonresidential under the provisions of Section 7-36-2.1 NMSA 1978. The department by regulation, ruling, order or other directive shall provide for the implementation of a classification system and shall include a method for apportioning the value of multiple-use properties between residential and nonresidential components (7-36-2.1).

#### **7-2. Property Subject to Valuation**

Except for the property listed in Subsection B of this section or exempt pursuant to Section 7-36-8 NMSA 1978, all property is subject to valuation for property taxation purposes under the Property Tax Code if it has a taxable situs in the state (7-36-7 NMSA). Property has a taxable situs in the state if it is real property located in the state, it is an interest in real property located in the state or it is personal property present in the state on the date of property tax valuation (7-36-14 NMSA).

**NMSA 7-36-7 Subsection B:** The following property is not subject to valuation for property taxation purposes under the Property Tax Code:

- (1) property exempt from property taxation under the federal or state constitution, federal law, the Property Tax Code or other laws, but:
  - a) this does not include property all or a part of the value of which is exempt because of the application of the veteran, disabled veteran or head-of-family exemption;
  - b) this provision does not excuse an owner from obligations to report his property as required by Section 7-38-8.1 NMSA 1978 or to claim its exempt status under Subsection C of Section 7-38-17 NMSA 1978;
  - c) this includes property of a museum that: 1) has been granted exemption from the federal income tax by the United States commissioner of internal revenue as an

organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or renumbered; 2) is used to provide educational services; and 3) grants free admission to each student who attends a public school in the county in which the museum is located;

- (2) oil and gas property subject to valuation and taxation under the Oil and Gas Ad Valorem Production Tax Act [7-32-1 NMSA 1978] and the Oil and Gas Production Equipment Ad Valorem Tax Act [7-34-1 NMSA 1978]; and
- (3) productive copper mineral property subject to valuation and taxation under the Copper Production Ad Valorem Tax Act [7-39-1 NMSA 1978].

Except as provided in Subsection B of this section, tangible personal property owned by a person is exempt from property taxation (7-36-8)

**NMSA 7-36-8 Subsection B:** The following tangible personal property owned by a person is subject to valuation and taxation under the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978):

- 1) livestock;
- 2) manufactured homes;
- 3) aircraft not registered under the Aircraft Registration Act (64-4-1 NMSA 1978);
- 4) private railroad cars, the earnings of which are not taxed under the provisions of the Railroad Car Company Tax Act (7-11-1 NMSA 1978);
- 5) tangible personal property subject to valuation under Sections 7-36-22 through 7-36-25 and 7-36-27 through 7-36-32 NMSA 1978;
- 6) vehicles not registered under the provisions of the Motor Vehicle Code (66-1-1 NMSA 1978) and for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year, and
- 7) other tangible personal property not specified in Paragraphs (1) through (6) of this subsection:
  - (a) that is used, produced, manufactured, held for sale, leased or maintained by a person for purposes of the person's profession, business or occupation;  
and
  - (b) for which the owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during the twelve months immediately preceding the first day of the property tax year.

### **7-3. Property to be Valued at Market Value**

Unless a method or methods of valuation are authorized in Sections 7-36-20 through 7-36-33 NMSA 1978, the value of property for property taxation purposes shall be its market value as determined by application of the sales of comparable property, income or cost methods of valuation or any combination of these methods. In using any of the methods of valuation authorized by this subsection, the valuation authority shall apply generally accepted appraisal techniques (7-36-15).

### **7-4. Assessors to Maintain Current and Correct Values**

County assessors shall determine values of property for property taxation purposes in accordance with the Property Tax Code and the regulations, orders, rulings and instructions of the department. Except as limited in Section 7-36-21.2 NMSA 1978, they shall also implement a program of updating property values so that current and correct values of property are maintained and shall have sole responsibility and authority at the county level for property valuation maintenance, subject only to the general supervisory powers of the director.

The director of the PTD must implement a program of regular evaluation of the assessor's valuation activities with particular emphasis on the maintenance of current and correct values. When establishing or operating a Property Valuation Maintenance Program in the county, the county assessor may request that the director contract with the board of county commissioners for the division to assume all or part of the responsibilities. The department of finance and administration shall not approve the operating budget of any county in which there is not an adequate allocation of funds to the county assessor for the purpose of fulfilling his responsibilities for property valuation maintenance under this section.

To aid the board of county commissioners in determining whether a county assessor is operating an efficient program of property valuation maintenance and in determining the amount to be allocated to him or her for this function, the assessor must present with his or her annual budget request a written report setting forth improvements of property added to valuation records during the year, additions of new property to valuation records during the year, increases and decreases of valuation during the year, the relationship of sales prices of property sold to values of the property for property taxation purposes, and the current status of the overall property valuation maintenance program in the county. The county assessor shall send a copy of this report to the NMTRD (7-36-16).

**7-5. Limitations on Increases in Valuation**

Residential property shall be valued at its current and correct value in accordance with the provisions of the Property Tax Code provided that for the 2001 and subsequent tax years, the value of a property in any tax year shall not exceed the higher of either one hundred three (103) percent of the value in the tax year prior to the tax year in which the property is being valued or one hundred six and one-tenth (106.1) percent of the value in the tax year two years prior to the tax year in which the property is being valued (7-36-21.2).

To assure that the values of residential property for property taxation purposes are at current and correct values in all counties prior to application of the limitation in Subsection A of this section, the department shall determine for the 2000 tax year the sales ratio pursuant to Section 7-36-18 NMSA. After such assessment, the limitation on increases in valuation in this section shall apply in those counties in the earlier of the 2004 tax year or the first tax year following the tax year that the county has a sales ratio of 85 or higher, as measured by the median ratio of value for property taxation purposes to sales value or independent appraisal by the department. Thereafter, the limitation on increases in valuation of residential property for property taxation purposes in this section shall apply to subsequent tax years in all counties (7-36-21.2).

**7-6. Limitation on increase in value for single-family dwellings occupied by low-income owners 65 years of age or older or disabled**

For the 2001 and subsequent tax years the valuation for property taxation purposes of a single-family dwelling owned and occupied by a person who is 65 years of age or older and whose modified gross income, as defined in the Income Tax Act (7-2-1 NMSA 1978), for the prior taxable year did not exceed the greater of 18 thousand dollars (\$18,000) or the amount calculated pursuant to Subsection C of this section shall not be greater than the valuation of the property for property taxation purposes in the:

- 1) 2001 tax year;
- 2) year in which the owner has his 65th birthday, if that is after 2001; or
- 3) tax year following the tax year in which an owner who turns 65 or is 65 years of age or older first owns and occupies the property, if that is after 2001.

Subsection B of this section states that for the 2003 and subsequent tax years, the valuation for property taxation purposes of a single-family dwelling owned and occupied by a person who is disabled and whose modified gross income, as defined in the Income Tax Act (7-2-1 NMSA 1978), for the prior taxable year did not exceed the greater of 18 thousand dollars (\$18,000) or the amount calculated pursuant to Subsection C of this section shall not be greater than the valuation of the property for property taxation purposes in the:

- 1) 2003 tax year;
- 2) year in which the owner is determined to be disabled, if that is after 2003; or
- 3) tax year following the tax year in which an owner who is disabled or who is determined in that year to be disabled first owns and occupies the property, if that is after 2003.

Subsection C of this section states that the limitation of value specified in Subsections A and B of this section shall be applied in a tax year in which the owner claiming entitlement files with the county assessor an application for the limitation on a form furnished to him by the assessor. The application form shall be designed by the department and shall provide for proof of age or disability, occupancy and income eligibility for the tax year for which application is made.

Subsection D of this section states that for the 2002 tax year and each subsequent tax year the maximum amount of modified gross income in Subsections A and B of this section shall be adjusted to account for inflation. The department shall make the adjustment by multiplying the maximum amount for tax year 2000 by a fraction, the numerator of which is the consumer price index ending during the prior tax year and the denominator of which is the consumer price index ending in tax year 2000. The result of the multiplication shall be rounded down to the nearest one hundred dollars (\$100), except that if the result is an amount less than the corresponding amount for the preceding tax year then no adjustment shall be made. For purposes of this subsection, "consumer price index" means the consumer price index for all urban consumers published by the United States Department of Labor for the month ending September 30. The department shall publish annually the amount determined by the calculation and distribute it to each county assessor no later than December 1 of each tax year.

According to subsection E the limitation of value specified in Subsections A and B of this section does not apply to:

- 1) a change in valuation resulting from any physical improvements made to the property during the year immediately prior to the tax year or a change in the permitted use or zoning of the property during the year immediately prior to the tax year; or
- 2) a residential property in the first tax year that is valued for property taxation purposes.

According to subsection F, "-disabled" means a person who has been determined to be blind or permanently disabled with medical improvement not expected pursuant to 42 USCA 421 for purposes of the federal Social Security Act (42 USC § 301 et seq.) or is determined to have a permanent total disability pursuant to the Workers' Compensation Act (52-1-1 NMSA 1978) (7-36-21.3).

## **CHAPTER 8**

### **SPECIAL METHODS OF VALUATION**

#### **8-1. General Information**

There are fourteen special methods of valuation listed in state statutes. Of these only three are specifically assigned to the assessor's office. Valuation of agricultural land, livestock, and mobile homes are special methods used by assessors. All other special methods of valuation are assigned to PTD. Under certain provisions, PTD may assign the valuation of special method valuation to the assessor. Those situations where this may occur are discussed in a later chapter.

#### **8-2. Land Used Primarily for Agricultural Purposes**

In order to preserve the limited lands available in New Mexico for agricultural purposes and grazing, the New Mexico legislature has given special status to irrigated agricultural land (7-36-20). Qualified owners of such land must register their land annually with the county assessor by the last day in February and must be prepared to prove that agriculture is the primary use of the land. For the purpose of this section, agricultural primary use means the production of plant crops, trees, forest products, orchard crops, livestock, poultry or fish. The term also includes the use of land that meets the requirements for payment of other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government

Following is NMSA 7-36-20:

- A. The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. Evidence of bona fide primary agricultural use of land for the tax year preceding the year for which determination is made of eligibility for the land to be valued under this section creates a presumption that the land is used primarily for agricultural purposes during the tax year in which the determination is made. If the land was valued under this section in one or more of the three tax years preceding the year in which the determination is made and the use of the land has not changed since the most recent valuation under this section, a presumption is created that the land continues to be entitled to that valuation.
- B. For the purpose of this section, "agricultural use" means the use of land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry, captive deer or elk, or fish. The term also includes the use of land that meets the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.
- C. The department shall adopt rules for determining whether land is used primarily for agricultural purposes. The rules shall provide that the use of land for the lawful taking of

game shall not be considered in determining whether land is used primarily for agricultural purposes.

- D. The department shall adopt rules for determining the value of land used primarily for agricultural purposes. The rules shall:
- 1) specify procedures to use in determining the capacity of land to produce agricultural products and the derivation of value of the land based upon its production capacity;
  - 2) establish carrying capacity as the measurement of the production capacity of land used for grazing purposes, develop a system of determining carrying capacity through the use of an animal unit concept and establish carrying capacities for the land in the state classified as grazing land;
  - 3) provide that land the bona fide and primary use of which is the production of captive deer or elk shall be valued as grazing land, and that captive deer shall be valued and taxed as sheep and captive elk shall be valued and taxed as cattle;
  - 4) provide for the consideration of determinations of any other governmental agency concerning the capacity of the same or similar lands to produce agricultural products;
  - 5) assure that land determined under the rules to have the same or similar production capacity shall be valued uniformly throughout the state; and
  - 6) provide for the periodic review by the department of determined production capacities and capitalization rates used for determining annually the value of land used primarily for agricultural purposes.
- E. All improvements, other than those specified in Section 7-36-15 NMSA 1978, on land used primarily for agricultural purposes shall be valued separately for property taxation purposes and the value of these improvements shall be added to the value of the land determined under this section.
- F. The owner of the land must make application to the county assessor in a tax year in which the valuation method of this section is first claimed to be applicable to the land or in a tax year immediately subsequent to a tax year in which the land was not valued under this section. Application shall be made under oath, shall be in a form and contain the information required by department rules and must be made no later than the last day of February of the tax year. Once land is valued under this section, application need not be made in subsequent tax years as long as there is no change in the use of the land.
- G. The owner of land valued under this section shall report to the county assessor whenever the use of the land changes so that it is no longer being used primarily for agricultural purposes. This report shall be made on a form prescribed by department rules and shall be made by the last day of February of the tax year immediately following the year in which the

change in the use of the land occurs.

- H. Any person who is required to make a report under the provisions of Subsection G of this section and who fails to do so is personally liable for a civil penalty in an amount equal to the greater of 25 dollars (\$25.00) or 25 percent of the difference between the property taxes ultimately determined to be due and the property taxes originally paid for the tax years for which the person failed to make the required report.

### **8-3. Livestock**

All livestock located in the state on January 1 of the tax year shall be valued for property taxation purposes as of January 1. All livestock not located in the state on January 1 but brought into the state and located there for more than twenty days subsequent to January 1 shall be valued for property taxation purposes as of the first day of the month following the month in which they have remained in the state for more than twenty days.

The owner of livestock subject to valuation for property taxation purposes shall report the livestock for valuation to the county assessor of the county in which they are located on the valuation date specified in Subsection A or B of this section. However, if an importation or movement report is made by the livestock board under the provisions of Section 7-38-45 NMSA 1978, the owner of livestock is relieved of his responsibility to report the livestock covered by the livestock board report, and that report fulfills the owner's responsibility for reporting the livestock under this section. The owner's report shall be in a form and contain the information required by department regulations and shall be made no later than:

- 1) the last day of February for livestock required to be valued as of the first day of January or February of the tax year; or
- 2) ten days after the valuation date determined under Subsection B of this section for livestock required to be valued as of dates other than those in Paragraph (1) of this subsection.

The department shall establish for each tax year the various classes of livestock and the value of each class. This determination shall be implemented by an order of the director, and the order shall be made no later than December 1 of the year prior to the tax year to which the classification and values apply. The department shall adopt regulations for the allocation of value of livestock, which regulations shall provide for:

- 1) a basic allocation formula that prorates value on the basis of the amount of time that livestock are in the state and subject to valuation for property taxation purposes;
- 2) determining proration of value under Paragraph (1) of this subsection using estimates of the amount of time that livestock will be in the state to cover those situations in which livestock are imported for an indeterminate time during a tax year or in which resident livestock are exported for an indeterminate time during a tax year but are returned during the same tax

year; and

- 3) a method of allocating value of livestock, both resident and transient, among different governmental units when the livestock range on land in more than one governmental unit.

Any person who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under this section is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000).

Any person who fails to make a report required of him under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.

Any person who intentionally refuses to make a report required of him under this section with the intent to evade any tax or who fails to make a report required of him under this section with the intent to evade any tax is liable for a civil penalty in an amount equal to 25 percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he refused or failed to make the required report.

The civil penalties authorized under Subsections G and H of this section shall be imposed and collected at the time and in the manner that the tax is imposed and collected. In order to assist in the imposition and collection of the penalties, the person having responsibility for determining the value of the property shall make an entry in the valuation records indicating the liability for any penalties due under this section (7-36-21).

#### **8-4. Manufactured Homes**

The owner of a manufactured home subject to valuation for property taxation purposes shall report the manufactured home annually for valuation to the county assessor of the county in which the manufactured home is located on January 1. The report shall be in a form and contain the information required by department regulation and shall be made no later than the last day of February of the tax year in which the property is subject to valuation.

The valuation method used for determining the value of manufactured homes for property taxation purposes shall be a cost method applying generally accepted appraisal techniques and shall generally provide for:

- 1) the determination of initial cost of a manufactured home based upon classifications of manufactured homes and sales prices for the various classifications;
- 2) deductions from initial cost for allowable depreciation, which allowances for depreciation shall be developed by the division; and
- 3) deduction from initial cost of other justifiable factors, including but not limited to functional

and economic obsolescence.

Whether or not the presence of a manufactured home is declared and reported by the owner to a county assessor as required by this section, the county assessor shall determine the value for property taxation purposes of each manufactured home located in the county and subject to valuation. County assessors shall use the information required to be furnished them under Sections 66-6-10 and 66-7-413 NMSA 1978 to assure that accurate records of locations of manufactured homes are maintained.

Any person who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under this section is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000).

Any person who fails to make a report required of him under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.

Any person who intentionally refuses to make a report required of him under this section with the intent to evade any tax or who fails to make a report required of him under this section with the intent to evade any tax is liable for a civil penalty in an amount equal to 25 percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he refused or failed to make the required report.

The civil penalties authorized under Subsections E and F of this section shall be imposed and collected at the time and in the manner that the tax is imposed and collected. In order to assist in the imposition and collection of the penalties, the assessor having responsibility for determining the value of the property shall make an entry in the valuation records indicating the liability for any penalties due under this section (7-36-26).

#### **STEPS TO TAKE BEFORE SELLING, MOVING OR TRADING A MOBILE HOME**

Bring your title or registration certificate to the County Assessor's office.

The Assessor's staff will determine if the manufactured home is assessed for property taxes.

Tax releases for the selling or trading of a manufactured home will be issued once current and prior year taxes have been paid with the County Treasurer and the seller provides the County Assessor with the new buyer name and mailing address information.

A tax release for the movement of a manufactured home will be issued by the assessor once the manufactured home owner has obtained a Manufactured Installation Permit from the Building Inspection Department.

Current and prior year taxes must be paid with the County Treasurer before issuance of the tax release.

## CHAPTER 9

### PROPERTY TAX EXEMPTIONS

There are two New Mexico property categories of individual property taxation exemptions and several categories of institutional and governmental exemptions. Individual exemptions are available for head of family and qualifying veterans and are outlined in this chapter. Institutional exemptions are available for governmental agencies, schools, service organizations (nonprofit), churches and special status exemptions.

#### 9-1. Article 8 of the NM Constitution Section 3

The following property is **not** subject to taxation:

- 1) The property of the United States, the state and all counties, towns, cities and school districts and other municipal corporations, public libraries, community ditches and all laterals thereof.
- 2) Church property **used for religious purposes**.
- 3) Property used for educational or charitable purposes.
- 4) Cemeteries **not used or held for private or corporate profit**.
- 5) Bonds of the state of New Mexico, and of the counties, municipalities and districts thereof

Organizations seeking tax-exempt status should meet the requirements established in the New Mexico Supreme Court decision **Grace Inc. vs. Bernalillo County**, which requires that the primary use of land and/or improvements be for charitable, religious, or educational purposes.

"It is not to be assumed that the Legislature or the people intended to permit religious corporations and charitable and educational institutions to hold tax free any amount of real estate they might be able to acquire, without reference to the need or use thereof"

#### 9-2. Head-of-family Exemption

Up to two thousand dollars (\$2,000) of the taxable value of residential property subject to the tax is exempt from the imposition of the tax if the property is owned by the head of a family who is a New Mexico resident or if the property is held in a grantor trust established under Sections 671 through 677 of the Internal Revenue Code, as those sections may be amended or renumbered, by a head of a family who is a New Mexico resident. The exemption allowed shall be in the following amounts for the specified property tax years

- 1) for the property tax years 1989 and 1990, the exemption shall be eight hundred dollars (\$800);
- 2) for the property tax years 1991 and 1992, the exemption shall be one thousand four hundred dollars (\$1,400); and

- 3) for the 1993 and subsequent tax years, the exemption shall be two thousand dollars (\$2,000).

Section 7-37-4 states the following:

- B. the exemption shall be deducted from taxable value of property to determine net taxable value of property.
- C. the head-of-family exemption shall be applied only if claimed and allowed in accordance with Section 7-38-17 NMSA 1978 and regulations of the department.
- D. as used in this section, "head of a family" means an individual New Mexico resident who is either:
  - 1) a married person, but only one spouse in a household may qualify as a head of a family;
  - 2) a widow or a widower;
  - 3) a head of household furnishing more than one-half the cost of support of any related person;
  - 4) a single person, but only one person in a household may qualify as a head of family; or
  - 5) a member of a condominium association or like entity who pays property tax through the association.
- E. A head of family is entitled to the exemption allowed by this section only once in any tax year and may claim the exemption in only one county in any tax year even though the claimant may own property subject to valuation for property tax purposes in more than one county.

### **9-3. Veteran Exemption**

Up to four thousand dollars (\$4,000) of the taxable value of property, including the community or joint property of husband and wife subject to the tax, is exempt from the imposition of the tax if the property is owned by a veteran or the veteran's unmarried surviving spouse if the veteran or surviving spouse is a New Mexico resident or if the property is held in a grantor trust established under Sections 671 through 677 of the Internal Revenue Code of 1986 [26 USCS §§ 671 to 677], as those sections may be amended or renumbered, by a veteran or the veteran's unmarried surviving spouse if the veteran or surviving spouse is a New Mexico resident. The exemption shall be deducted from the taxable value of the property to determine the net taxable value of the property. The exemption allowed shall be in the following amounts for the specified tax years.

- 1) for tax year 2004, the exemption shall be three thousand dollars (\$3,000);
- 2) for tax year 2005, the exemption shall be three thousand five hundred dollars (\$3,500); and
- 3) for tax year 2006 and each subsequent tax year, the exemption shall be four thousand dollars (\$4,000).

Subsection B states that the veteran exemption shall be applied only if claimed and allowed in accordance with Section 7-38-17 NMSA 1978 and regulations of the department. For taxpayers who became eligible for a veteran exemption due to the approval of the amendment to Article 8, Section 5 of the constitution of New Mexico in November 2004, a county assessor shall, at the time of determining the net taxable value of the taxpayer's property for the 2005 property tax year, in addition to complying with the provisions of Section 7-38-17 NMSA 1978, determine the net taxable value of the taxpayer's property that would result from the application of the veteran exemption for the 2004 property tax year had the deadline for applying for the veteran exemption in 2004 occurred after the amendment was certified. The veteran exemption for 2004 shall not be credited against the 2005 property tax value of a taxpayer until the taxpayer has paid in full the taxpayer's property tax liability for the 2004 tax year.

As used in this subsection C, "veteran" means an individual who:

- 1) has been honorably discharged from membership in the armed forces of the United States: and
- 2) except as provided in this section, served in the armed forces of the United States on active duty continuously for ninety days.

Subsection D states that for the purposes of Subsection C of this section, a person who would otherwise be entitled to status as a veteran except for failure to have served in the armed forces continuously for ninety days is considered to have met that qualification if the person served for less than ninety days and the reason for not having served for ninety days was a discharge brought about by service-connected disablement.

Subsection E states that for the purposes of Subsection C of this section, a person has been "honorably discharged" unless the person received either a dishonorable discharge or a discharge for misconduct.

Subsection F states that for the purposes of this section, a person whose civilian service has been recognized as service in the armed forces of the United States under federal law and who has been issued a discharge certificate by a branch of the armed forces of the United States shall be considered to have served in the armed forces of the United States (7-37-5).

The New Mexico Veterans Service Commission determines all eligibility and issues a certificate to all qualifying veterans. This certificate may be used to claim the New Mexico Property Tax Exemption. Once the exemption is claimed, it is retained for subsequent years without having to reapply. Veterans with certificates should apply for exemption with the assessor. Surviving spouses may receive the exemption if they qualify with the New Mexico Veterans Commission. For more

information, call the Veterans Service Commission in Santa Fe for details on expanded eligibility by the legislature for veterans (505-827-6300).

#### **9-4. Disabled Veteran Exemption**

Section 7-37-5.1 states the following:

- A. As used in this section:
  - 1) "disabled veteran" is an individual who:
    - a. has been honorably discharged from membership in the armed forces of the United States or has received a discharge certificate from a branch of the armed forces of the United States for civilian service recognized pursuant to federal law as service in the armed forces of the United States; and
    - b. has been determined pursuant to federal law to have a one hundred percent permanent and total service-connected disability;
  - 2) "honorably discharged" means discharged from the armed forces pursuant to a discharge other than a dishonorable or bad conduct discharge (7-37-5.1).
- B. The property of a disabled veteran, including joint or community property of the veteran and the veteran's spouse, is exempt from property taxation if it is occupied by the disabled veteran as his principal place of residence. Property held in a grantor trust established under Sections 671 through 677 of the Internal Revenue Code of 1986, as those sections may be amended or renumbered, by a disabled veteran or the veteran's surviving spouse is also exempt from property taxation if the property otherwise meets the requirements for exemption in subsection B or subsection C of this section (7-37-5.1).
- C. The property of the surviving spouse of a disabled veteran is exempt from property taxation if:
  - 1) the surviving spouse and the disabled veteran were married at the time of the disabled veteran's death; and
  - 2) the surviving spouse continues to occupy the property continuously after the disabled veteran's death as the spouse's principal place of residence.
- D. The exemption provided by this section may be referred to as the "disabled veteran exemption."
- E. The disabled veteran exemption shall be applied only if claimed and allowed in accordance with Section 7-38-17 NMSA 1978 and the rules of the department.
- F. The veterans' services department shall assist the department and the county assessors in determining which veterans qualify for the disabled veteran exemption (7-37-5.1).

## **CHAPTER 10**

### **ADMINISTRATION AND ENFORCEMENT OF PROPERTY TAXES**

#### **10-1. Investigative Authority and Powers**

7-38-2 states that in order to carry out their respective responsibilities under the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978), county assessors and their employees, and the director and employees of the department may at reasonable times and after displaying identity credentials:

- 1) with the permission of a property owner or his authorized agent, examine those records that relate to the valuation of the property; and
- 2) with the permission of a property owner or his authorized agent, enter or inspect any property that is subject to valuation for property taxation purposes.

#### **10-2. Confidentiality of Information**

Except as specifically authorized in this section or as otherwise provided by law, it is unlawful for the secretary, any employee or any former employee of the department to reveal to any person other than the secretary, an employee of the department, a county assessor or an employee of a county assessor any information about a specific property or a property taxpayer gained during his employment as a result of a report or information furnished the department or a county assessor by a taxpayer or as a result of an examination of property or records of a taxpayer. Except as specifically authorized in this section or as otherwise provided by law, it is unlawful for any county assessor or any employee or former employee of a county assessor to reveal to any person other than county assessor or their employees or the secretary or an employee of the department any information furnished by the department about a specific property or property owner or any other information gained during that person's employment about a specific property or a property taxpayer gained as a result of a report or information furnished the department or a county assessor by a taxpayer or as a result of an examination of property or records of a taxpayer. Information described in this subsection may be released:

- 1) that is limited to the information contained in those valuation records that are public records and the identity of the owner or person in possession of the property;
- 2) to an authorized representative of another state; provided that the receiving state has entered into a written agreement with the department to use the information for tax purposes only;
- 3) to a state district or appellate court or a federal court or county valuation protests board:
  - a) in response to an order made in an action relating to taxation in which the state or a governmental unit is a party and in which the information is material to the inquiry; or
  - b) in any action in which the department or a county is attempting to enforce

- the provisions of the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978) or to collect a property tax or in any matter in which the taxpayer has put the taxpayer's own property valuation or liability for taxes at issue;
- 4) to the property owner or a representative authorized in writing by the owner to obtain the information;
  - 5) if used for statistical purposes in a way that the information revealed is not identified or identifiable as applicable to any property owner or person in possession of the property;
  - 6) to a representative of the secretary of the treasury or the secretary's delegate pursuant to the terms of a reciprocal agreement entered into with the federal government for exchange of such information; or
  - 7) to the multistate tax commission or its authorized representative; provided that the information is used for tax purposes only and is disclosed by the multistate tax commission only to states which have met the requirements of item (2) of this subsection (7-38-4).

Subsection B states that the secretary, any employee or any former employee of the department or any other person subject to the provisions of this section who willfully releases information in violation of this section is guilty of a misdemeanor and shall be fined not more than one thousand dollars (\$1,000) or imprisoned for a definite term of less than one year or both. Any person convicted of a violation of this section shall not be employed by the state for a period of five years after the date of conviction (7-38-4).

#### **10-3. Presumption of Correctness**

Values of property for property taxation purposes determined by the division or the county assessor are presumed to be correct. Determinations of tax rates, classification, allocations of net taxable values of property to governmental units and the computation and determination of property taxes made by the officer or agency responsible therefore under the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] are presumed to be correct (7-38-6).

#### **10-4. Valuation Date aka 'Situs 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 (7-38-7).

The valuation date may also be termed as the Situs Date.

## 10-5. Reporting of Property Valuation; Penalties for Failure to Report

NMSA 7-38-8 states the following:

- A. All property subject to valuation for property taxation purposes by the department shall be reported annually to the department. The report required by this subsection shall be made by the owner of the property or such other person as may be authorized by regulations of the department. The report shall be in a form and contain the information required by regulations of the department. It shall be made not later than the last day of February in the tax year in which the property is subject to valuation. In the case of the failure or refusal to file the report required under this subsection, the department shall determine the value of the property subject to valuation from the best information available.
- B. Except as provided in Subsection D of this section, all property subject to valuation for property taxation purposes by the county assessor shall be reported as follows:
  - 1) property valued in the 1974 tax year by the county assessor need not be reported for any subsequent tax year unless required to be reported under Paragraph (3) of this subsection;
  - 2) property not valued in the 1974 tax year by the county assessor but that becomes subject to valuation by the county assessor in any subsequent tax year shall be reported to the county assessor not later than the last day of February of the tax year in which it becomes subject to valuation, but such property need not be reported for any year subsequent to the year in which initially reported unless required to be reported under Paragraph (3) of this subsection;
  - 3) property once valued by a county assessor in a tax year, but which is not valued for a year subsequent to the year of initial valuation because it is not subject to valuation for that subsequent year by the county assessor, shall be reported to the county assessor not later than the last day of February in a tax year in which it again becomes subject to valuation by the county assessor; and
  - 4) reports required under Paragraphs (2) and (3) of this subsection shall be in a form and contain the information required by regulations of the department.
- C. Not later than the last day of February of each tax year, every owner of real property who made, or caused to be made, in the preceding calendar year improvements costing more than ten thousand dollars (\$10,000) to that real property shall report to the county assessor the property improved, the improvements made, the cost of the improvements and such other information as the department may require as stated in Subsection C of the statute.
- D. Manufactured homes, livestock and land used for agricultural purposes shall be reported for valuation for property taxation purposes to the county assessor at the times and in the

manner prescribed under Sections 7-36-26, 7-36-21 and 7-36-20 NMSA 1978 and regulations promulgated by the department.

- E. Property subject to valuation by the county assessor for property taxation purposes and improvements to such property that are required to be reported under Subsection C of this section shall be reported to the county assessor of the county in which the property is required to be valued under Section 7-36-14 NMSA 1978. Reports shall be made either by the owner of the property, the owner's authorized agent or any person having control or management of the property and shall be in a form and contain the information required by regulations of the department.
- F. Reports required by this section shall be made by the "declarant" under oath, and the director, employees of the department, the assessor and his employees are empowered to administer oaths for this purpose.
- G. Any person who intentionally refuses to make a report required of him under the provisions of Subsection A, 13 or C of this section or who knowingly makes a false statement in a report required under the provisions of Subsection A, B or C of this section 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).
- H. Any person who fails to make a report required of him under the provisions of Subsection A or B of this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.
- I. Any person who intentionally refuses to make a report required of him under the provisions of Subsection A or B of this section with the intent to evade any tax or who fails to make a report required of him under the provisions of Subsection A or B of this section with the intent to evade any tax is liable for a civil penalty in an amount equal to twenty- five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he refused or failed to make the required report.
- J. Any person who is required to make a report under the provisions of Subsection C of this section and who fails to do so is personally liable for a civil penalty in an amount equal to the greater of twenty-five dollars (\$25.00) or twenty-five percent of the difference between the property taxes ultimately determined to be due and the property taxes originally paid for the tax year or years for which the person failed to make the required report. This penalty shall not be considered a delinquent property tax, and the provisions of the Property Tax Code

[Articles 35 to 38 of Chapter 7 NMSA 1978] for the enforcement and collection of delinquent property taxes through the sale of the property do not apply. However, the county treasurer may use all other methods provided by law to collect the property tax or penalty due. Notwithstanding any other provision of the Property Tax Code, amounts collected pursuant to the penalty provided by this subsection shall be distributed among jurisdictions imposing tax on the property in the same proportion as the amount of tax, ultimately determined to be due for the jurisdiction bears to the total due for all such jurisdictions.

- K. The civil penalties authorized under Subsections H and I of this section shall be imposed and collected at the time and in the manner that the tax is imposed and collected. In order to assist in the imposition and collection of the penalties, the persons having responsibility for determining the value of the property shall make an entry in the valuation records indicating the liability for any penalties due under this section.
- L. For the purposes of this section:
  - 1) "improvements" means the construction of any new structure permanently affixed to the land or the repair, rehabilitation or alteration of an existing structure permanently affixed to the land that, for property used for any commercial purpose, is required or allowed to be capitalized under the Internal Revenue Code and, for other properties, any similar construction, repair, rehabilitation or alteration; and
  - 2) "owner of real property" includes every owner of improvements who does not own the land upon which the improvements are made.

#### **10-6. Description of Property for Property Taxation Purposes**

Property shall be described for property taxation purposes by a description sufficiently adequate and accurate to identify it. Real property shall be described under a uniform system of real property description in accordance with regulations of the department. The department shall promulgate regulations establishing a uniform system of real property description to be used by the department and all assessors. The system shall include requirements for a comprehensive mapping or geographic information system, the use of uniform property record documents and uniform coding of real property descriptions (7-38-9).

Whenever the director determines that it is necessary to ensure compliance with departmental regulations relating to comprehensive mapping or geographic information systems and real property description or to correct county deficiencies in this regard, he shall order the installation by the department of the necessary maps and other increments of the property description system in the county. The director may require the county to reimburse the department for costs incurred by the department in the installation or correction of a property description system (7-38-10).

**10-7. Property Transfer Documents to be Furnished to Assessor**

Section 7-38-12 states that whenever a deed or real estate contract transferring an interest in real property is received by a county clerk for recording, a copy of the deed or real estate contract shall be given to the county assessor by the clerk.

A county clerk who willfully fails to comply with this section is guilty of a petty misdemeanor, punishable in accordance with the Criminal Code (30-1-1 NMSA 1978).

**10-8. Residential Property Transfer; Affidavit to be filed with Assessor**

Section 7-38-12.1 states the following:

- A. After January 1, 2004, a transferor or the transferor's authorized agent or a transferee or the transferee's authorized agent presenting for recording with a county clerk a deed, real estate contract or memorandum of real estate contract transferring an interest in real property classified as residential property for property taxation purposes 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 7-38-12.1.
- B. The affidavit required for submission shall be in a form approved by the department and signed by the transferors or their authorized agents or the transferees or their authorized agents of any interest in residential real property transferred by deed or real estate contract. The affidavit shall contain only 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 the terms of the sale including any amount of seller incentives; 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 and on a copy of the affidavit. The county assessor shall retain the original affidavit as a confidential record and as proof of compliance and shall return the copy marked with the date of receipt to the person presenting the affidavit. 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.

- D. The affidavit required by Subsection A of this section shall not be required for:
- 1) a deed transferring nonresidential property;
  - 2) 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;
  - 3) a lease of or easement on real property, regardless of the length of term;
  - 4) 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;
  - 5) a quitclaim deed to quiet title or clear boundary disputes;
  - 6) a conveyance of real property executed pursuant to court order;
  - 7) a deed to an unpatented mining claim;
  - 8) an instrument solely to provide or release security for a debt or obligation;
  - 9) an instrument that confirms or corrects a deed previously recorded;
  - 10) an instrument between husband and wife or parent and child with only nominal actual consideration therefore;
  - 11) an instrument arising out of a sale for delinquent taxes or assessments;
  - 12) an instrument accomplishing a court-ordered partition;
  - 13) an instrument arising out of a merger or incorporation;
  - 14) 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;
  - 15) an instrument from a person to a trustee or from a trustee to a trust beneficiary with only nominal actual consideration therefore;
  - 16) an instrument to or from an intermediary for the purpose of creating a joint tenancy estate or some other form of ownership; or
  - 17) 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.

#### **10-9. Penalties**

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) (7-38-12.2).

**10-10. Statement of Decrease in Value of Property**

No later than the last day of February of a tax year, any owner of property subject to valuation by the county assessor who believes that the value of his property has decreased in the previous tax year may file with the county assessor a signed statement describing the property affected, the cause and nature of the decrease in value and the amount by which the owner contends the valuation of the property has been decreased. Prior to determining the value of the property, the county assessor or an employee of the assessor must view the property described in the statement. The county assessor shall note on the back of the statement the date the property was viewed, by whom it was viewed and any action taken or to be taken as a result. The provisions of this subsection include a decrease in valuation of property due to a change in ownership, location or existence of personal property subject to local valuation, and in those cases the assessor or his employee shall verify the alleged change and make an appropriate notation of the date of verification, the person who made it and any action taken or to be taken as a result. Reports required or authorized under this section to be filed by the owner of property may be filed by the owner's authorized agent (7-38-13).

**10-11. Duty of Condemning Authority to Notify County Assessor**

Upon the issuance of a court order making permanent an order of preliminary entry in any condemnation proceeding brought by any governmental authority in this state exercising the power of eminent domain, or upon the issuance of a final order of condemnation if no order allowing preliminary entry is issued, the condemning authority shall notify the county assessor of the county in which the land subject to condemnation is situated of:

- 1) the fact of the issuance of an order making permanent an order of preliminary entry or an order of final condemnation and the date of the order;
- 2) the description and ownership of the land subject to the order; and
- 3) the date that physical possession of the land was or will be assumed by the condemning authority under a preliminary entry order.

Subsection B of 7-38-16 states that upon receipt of the notification required under Subsection A, the county assessor shall make appropriate changes in his valuation records to indicate as owner of the land for property taxation purposes the condemning authority as of the date of possession or the date of a final order of condemnation. If the land involved is subject to valuation for property taxation purposes by the department, the county assessor shall notify the department of the changes.

Subsection C states that this section does not authorize the proration of taxes for a tax year in which ownership changes as a result of condemnation proceedings, but a condemning authority may contract or stipulate with an owner of land subject to condemnation for the proration of the owner's tax liability (7-38-16).

**10-12. Claiming Exemptions; Requirements and Penalties**

Section 70-38-17 states the following:

- A. Subject to the requirements of Subsection E of this section, head-of-family exemptions, veteran exemptions or disabled veteran exemptions claimed and allowed in a tax year need not be claimed for subsequent tax years if there is no change in eligibility for the exemption nor any change in ownership of the property against which the exemption was claimed. Head-of-family and veteran exemptions allowable under this subsection shall be applied automatically by county assessors in the subsequent tax years.
- B. Other exemptions of real property specified under Section 7-36-7 NMSA 1978 for nongovernmental entities shall be claimed in order to be allowed. Once such exemptions are claimed and allowed for a tax year, they need not be claimed for subsequent tax years if there is no change in eligibility. Exemptions allowable under this subsection shall be applied automatically by county assessors in subsequent tax years.
- C. Except as set forth in Subsection H of this section, an exemption required to be claimed under this section shall be applied for no later than thirty days after the mailing of the county assessor's notices of valuation pursuant to Section 7-38-20 NMSA 1978 in order for it to be allowed for that tax year.
- D. A person who has had an exemption applied to a tax year and subsequently becomes ineligible for the exemption because of a change in the person's status or a change in the ownership of the property against which the exemption was applied shall notify the county assessor of the loss of eligibility for the exemption by the last day of February of the tax year immediately following the year in which loss of eligibility occurs.
- E. Exemptions may be claimed by filing proof of eligibility for the exemption with the county assessor. The proof shall be in a form prescribed by regulation of the department. Procedures for determining eligibility of claimants for any exemption shall be prescribed by regulation of the department, and these regulations shall include provisions for requiring the veterans services department to issue certificates of eligibility for veteran exemptions in a form and with the information required by the department. The regulations shall also include verification procedures to ensure that veteran exemptions in excess of the amount authorized under Section 7-37-5 NMSA 1978 are not allowed as a result of multiple claiming in more than one county or claiming against more than one property in a single tax year.
- F. The department shall consult and cooperate with the veterans services department in the development, adoption and promulgation of regulations under Subsection E of this section. The veterans' services department shall comply with the promulgated regulations. The veterans' services department shall collect a fee of five dollars (\$5.00) for the issuance of a duplicate certificate of eligibility to a veteran.
- G. A person who violates the provisions of this section by intentionally claiming and receiving the benefit of an exemption to which the person is not entitled or who fails to comply with

the provisions of Subsection D of this section is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000). A county assessor or the assessor's employee who knowingly permits a claimant for an exemption to receive the benefit of an exemption to which the claimant is not entitled is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000) and shall also be automatically removed from office or dismissed from employment upon conviction under this subsection.

- H. A veteran or the veteran's unmarried surviving spouse who became eligible to receive a property tax exemption due to the expansion of the class of eligible veterans resulting from approval by the electorate in November 2004 of an amendment to Article 8, Section 5 of the constitution of New Mexico shall apply at the time the veteran or the veteran's unmarried surviving spouse applies for the 2005 veteran exemption, to the county assessor of the county in which the property of the veteran or the veteran's unmarried surviving spouse is located to have the veteran exemptions for the 2004 and 2005 property tax years applied to the 2005 taxable value of the property. The same form of documentation required for a veteran's property exemption for property tax year 2005 is required to be presented to the county assessor for property tax year 2004.

#### **10-13. Presumption of Nonresidential Classification; Declaration of Residential Classification**

Property subject to valuation for property taxation purposes for the 1982 and succeeding tax years is presumed to be nonresidential and will be so recorded by the appropriate valuation authority unless the property owner declares the property to be residential. This declaration will be made on a form prescribed by the division, signed by the owner or his agent and mailed to the valuation authority not later than the last day of February of the property tax year to which it applies. The form for the declaration shall be mailed by the valuation authority to property owners no later than January 31 of each property tax year and shall include the property owner's name and address and the description or identification of the property. It may be included as part of a preliminary notice of valuation form or any other similar form mailed to property owners during the appropriate time period. The valuation authority will take reasonable steps to verify any such declaration. Once the declaration is accepted, the valuation authority will make appropriate entries on the valuation records. Declarations, once accepted by the valuation authority, need not be made in subsequent tax years if there is no change in the use of the property.

Subsection B states that no later than the last day of February of each tax year, every owner of property subject to valuation for property taxation purposes shall report to the appropriate valuation authority as set out in Section 7-36-2 NMSA 1978 whenever the use of the property changes from residential to nonresidential or from nonresidential to residential. This report will be made on a form prescribed by the division and will be signed by the owner of the property or his

agent.

Subsection C states that any person who violates Subsection A of this section by declaring a property which is nonresidential to be residential or who violates Subsection B of this section by failing to report a change of use from residential to nonresidential shall be liable, for each tax year to which declaration or failure to report applies, for:

- 1) any additional taxes because of a difference in tax rates imposed against residential and nonresidential property;
- 2) interest, calculated as provided under Section 7-38-49 NMSA 1978, on any additional taxes determined to be due under Paragraph (1) of this subsection; and
- 3) a civil penalty of five percent of any additional taxes determined to be due under Paragraph (1) of this subsection.

Subsection D states that any person who violates Subsection A of this section by declaring a property which is nonresidential to be residential with the intent to evade any tax or who violates Subsection B of this section by refusing or failing to report a change of use from residential to nonresidential with the intent to evade any tax is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000). Any director, employee of the division, county assessor or employee of any assessor who knowingly records a property which is nonresidential to be residential is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000) and shall be automatically removed from office or dismissed from employment upon conviction under this subsection.

Subsection E states that the civil penalties authorized in Subsection C of this section shall be imposed and collected at the same time and in the same manner that the tax and interest are imposed and collected. The county treasurer is responsible for making entries on the appropriate records indicating amounts due and the date of payment (7-38-17.1).

#### **10-14. Publication of Notice Relating to Property Valuation and Exemption**

Section 7-38-18 states that each county assessor shall have a notice published in a newspaper of general circulation within the county at least once a week during the first three full weeks in January of each tax year, which notice shall include a brief statement of the provisions of:

- 1) Section 7-38-8 NMSA 1978 relating to requirements for reporting property for valuation for property taxation purposes;
- 2) Section 7-38-8.1 NMSA 1978 relating to requirements for reporting exempt property;
- 3) Section 7-38-13 NMSA 1978 relating to filing statements of decrease in value of property;
- 4) Section 7-38-17 NMSA 1978 relating to requirements for claiming veteran, disabled veteran, head-of-family and other exemptions;

- 5) Section 7-38-17.1 NMSA 1978 relating to the requirements for declaring residential property and changes in use of property; and
- 6) Section 7-36-21.3 NMSA 1978 relating to requirements for claiming eligibility for the limitation on increases in valuation for property taxation purposes of a single-family dwelling owned and occupied by a person who is sixty-five years of age or older.

**10-15. Valuation Records**

The county assessor shall maintain a record of the values determined for property taxation purposes on all property within the county subject to valuation under the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978), whether the values are determined by the county assessor or the department

Subsection B states that the department shall maintain, in addition to the county assessors' records, a record of the values determined for property taxation purposes on all property subject to department valuation under the Property Tax Code.

Subsection C states that valuation records shall contain the information required by the Property Tax Code and regulations of the department. Valuation records are public records.

Subsection D states that except as provided otherwise in subsection E of this section, valuation records are public records.

Subsection E states that valuation records that contain information regarding the income, expenses other than depreciation, profits or losses associated with a specific property or a property owner or that contain diagrams or other depictions of the interior arrangement of buildings, alarm systems or electrical or plumbing systems are not public records and may be released only in accordance with Paragraphs (2) through (7) of Subsection A of Section 7-38-4 NMSA 1978 (7-38-19).

# **CHAPTER 11**

## **VALUATION NOTIFICATION AND PROTESTS**

### **11-1. County Assessor and Department to Mail Notices of Valuation**

Section 7-38-20 states that by April 1 of each year, the county assessor shall mail a notice to each property owner informing him of the net taxable value of his property that has been valued for property taxation purposes by the assessor.

Subsection B states that by May 1 of each year, the department shall mail a notice to each property owner informing him of the net taxable value of his property that has been valued for property taxation purposes by the department.

Subsection C states that failure to receive the notice required by this section does not invalidate the value set on the property, any property tax based on that value or any subsequent procedure or proceeding instituted for the collection of the tax.

According to subsection D, the notice required by this section shall state:

- 1) the property owner's name and address,
- 2) the description or identification of the property valued;
- 3) the classification of the property valued;
- 4) the value set on the property for property taxation purposes;
- 5) the tax ratio;
- 6) the taxable value of the property;
- 7) the amount of any exemptions allowed and a statement of the net taxable value of the property after deducting the exemptions;
- 8) the allocations of net taxable values to the governmental units;
- 9) briefly, the eligibility requirements and application procedures and deadline for claiming eligibility for a limitation on increases in the valuation for property taxation purposes of a single-family dwelling owned and occupied by a person sixty-five years of age or older; and
- 10) briefly, the procedures for protesting the value determined for property taxation purposes, classification, allocation of values to governmental units or denial of a claim for an exemption or for the limitation on increases in valuation for property taxation purposes.

The county assessor may mail the valuation notice required pursuant to Subsection A of this section to taxpayers with the preceding tax year's property tax bills if the net taxable value of the property has not changed since the preceding taxable year. In this early mailing, the county assessor shall provide clear notice to the taxpayer that the valuation notice is for the succeeding tax year and that the deadlines for protest of the value or classification of the property apply to this mailing date (7-38-20).

### **11-2. Protests; Election of Remedies**

A property owner may protest the value or classification determined for his property for

property taxation purposes, the allocation of value of his property to a particular governmental unit or a denial of a claim for an exemption or for a limitation on increase in value either by:

- 1) filing a petition of protest with the director or the county assessor as provided in the Property Tax Code [Chapter 7, Articles 35 to 38 NMSA 1978]; or
- 2) filing a claim for refund after paying his taxes as provided in the Property Tax Code.

Subsection B states that the initiation of a protest under Paragraph (1) of Subsection A of this section is an election to pursue that remedy and is an unconditional and irrevocable waiver of the right to pursue the remedy provided under Paragraph (2) of Subsection A of this section.

Subsection C states a property owner may also protest the application to his property of any administrative fee adopted pursuant to Section 7-38-36.1 NMSA 1978 by filing a claim for refund after paying his taxes as provided in the Property Tax Code.

### **11-3. Protesting Values, Classifications, Allocations and Denial of Exemptions by the NMPTD**

A property owner may protest the value or classification determined by the division for his property for property taxation purposes or the division's allocation of value of his property to a particular governmental unit or the denial of a claim for an exemption by filing a petition with the director. Filing a petition in accordance with this section entitles a property owner to a hearing on his protest.

Petitions shall:

- 1) be filed with the division no later than thirty days after the mailing by the division of the notice of valuation;
- 2) state the property owner's name and address and the description of the property;
- 3) state why the property owner believes the value, classification, the allocation of value or denial of an exemption is incorrect and what he believes the correct value, classification, allocation of value or exemption to be,
- 4) state the value, classification, allocation of value or exemption that is not in controversy, and
- 5) contain such other information as the division may by regulation require.

The division shall notify the property owner by certified mail of the date, time and place that he may appear before the director to support his petition. The notice shall be mailed at least fifteen days prior to the hearing date. The director may provide for an informal conference on the protest before the hearing (7-38-22).

### **11-4. NMPTD Protest Hearings**

Except for the rules relating to discovery, the technical rules of evidence and the Rules of Civil Procedure for the District Courts do not apply at protest hearings before the hearing officer, but the hearings shall be conducted so that an ample opportunity is provided for the presentation of complaints and defenses. All testimony shall be taken under oath. A verbatim record of the hearings shall be made but need not be transcribed unless required for appeal purposes. A hearing officer shall be designated by the secretary to conduct the hearing.

Final action taken by the hearing officer on a petition shall be by written order. The hearing officer's order shall be made within thirty days after the date of the hearing, but this time limitation may be extended by agreement of the department and the protestant. A copy of the order shall be sent immediately by certified mail to the property owner. A copy of the order shall also be sent to the county assessor.

All protests shall be decided within one hundred twenty days of the date the protest is filed unless the parties otherwise agree. The protest shall be denied if the property owner or his authorized representative fails, without reasonable justification, to appear at the hearing.

The hearing officer's order shall be in the name of the secretary, dated, state the changes to be made in the valuation records, if any, and direct the county assessor to take appropriate action. The department shall make any changes in its valuation records required by the order. Changes in the valuation records shall clearly indicate that the prior entry has been superseded by an order of the hearing officer. The department shall maintain a file of all orders made pursuant to this section. The file shall be open for public inspection. If an order of the hearing officer is appealed under Section 7-38-28 NMSA 1978, the department shall immediately notify the appropriate county assessor of the appeal. Notations shall be made in the valuation records of the assessor and the department indicating the pendency of the appeal (7-38-23).

#### **11-5. Protesting Values, Classification, Allocation and Denial of Exemption or Limitations by the County Assessor**

A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor, Filing a petition in accordance with this section entitles the property owner to a hearing on his protest.

Petitions shall:

- 1) be filed with the county assessor on or before:
  - a. the later of April 1 of the property tax year to which the notice applies or thirty days after the mailing by the assessor of the notice of valuation if the notice was mailed with the preceding year's tax bill in accordance with Section 7-38-20 NMSA 1978;
  - b. thirty days after the mailing of a property tax bill on omitted property pursuant to Section 7-38-76 NMSA 1978; or
  - c. in all other cases, thirty days after the mailing by the assessor of the notice of valuation;
- 2) state the property owner's name and address and the description of the property;
- 3) state why the property owner believes the value, classification, allocation of value or denial of a claim of an exemption or of a limitation on increase in value is incorrect and what he believes the correct value, classification, allocation of value or exemption to be; and
- 4) state the value, classification, allocation of value or exemption that is not in controversy.

Upon receipt of the petition, the county assessor shall schedule a hearing before the county valuation protests board and notify the property owner by certified mail of the date, time and place that he may appear to support his petition. The notice shall be mailed at least fifteen days prior to

the hearing date. The county assessor may provide for an informal conference on the protest before the hearing (7-38-24).

#### **11-6. County Valuation Protest Boards**

There is created in each county a "county valuation protests board." Each board shall consist of three voting members. Three alternates shall also be appointed to serve as voting members in the absence of each of the voting members. Voting members and alternates shall be appointed as follows:

- 1) one member and one alternate shall be a qualified elector of the county and shall be appointed by the board of county commissioners for a term of two years;
- 2) one member and one alternate shall be a qualified elector of the county, shall have demonstrated experience in the field of valuation of property and shall be appointed by the board of county commissioners for a term of two years; and
- 3) one member and one alternate shall be a property appraisal officer employed by the department, assigned by the director and shall be the chairman of the board.

Subsection B states that members of the board and alternates shall not hold any elective public office during the term of their appointment nor shall any such member or alternate be employed by the state, a political subdivision or a school district during the term of his appointment.

Subsection C states that vacancies occurring on the board shall be filled by the authority making the original appointment and shall be for the unexpired term of the vacated membership.

Subsection D states that the county valuation protests board shall hear and decide protests of determinations made by county assessors and protested under Section 7-38-24 NMSA 1978.

Subsection E states that members of the board and alternates when serving as voting members of this section shall be paid as independent contractors at the rate of eighty dollars (\$80.00) a day for each day of actual service. The payment of board members and alternates and all other actual and direct expenses incurred in connection with protest hearings shall be paid by the department (7-38-25).

#### **11-7. Scheduling of Protest Hearings**

Before scheduling a protest hearing, the county assessor shall notify the director and assure that the assigned property appraisal officer board member will be made available. The director may assign a property appraisal officer to act as a member of more than one county valuation protests board. He also may establish and publish schedules for hearings on protests in the various counties to make the most efficient use of assigned property appraisal officers and assure the expeditious determination of protests (7-38-26).

#### **11-8. Protest Hearing Actions by County Valuation Protest Board**

Except for the rules relating to discovery, the technical rules of evidence and the Rules of Civil Procedure for the District Courts do not apply at protest hearings before a county valuation protests board, but the hearing shall be conducted so that an ample opportunity is provided for the

presentation of complaints and defenses. All testimony shall be taken under oath. A verbatim record of the hearing shall be made but need not be transcribed unless required for appeal purposes.

Final action taken by the board on a petition shall be by written order signed by the chairman or a member of the board designated by the chairman. The order shall be made within 30 days after the date of the hearing, but this time limitation may be extended by agreement of the board and the protestant. A copy of the order shall be sent immediately by certified mail to the property owner. A copy of the order shall also be sent to the director and the county assessor.

All protests shall be decided within 180 days of the date the protest is filed. The protest shall be denied if the property owner or his authorized representative fails, without reasonable justification, to appear at the hearing.

The board's order shall be dated, state the changes to be made in the valuation records, if any, and direct the county assessor to take appropriate action. The division shall make any changes in its valuation records required by the order. Changes in the valuation records shall clearly indicate that the prior entry has been superseded by an order of the board.

The assessor shall maintain a file of all orders made by the county valuation protests board. The file shall be open for public inspection. If an order of a county valuation protests board is appealed under Section 7-38-28 NMSA 1978, the director shall immediately notify the appropriate county assessor of the appeal. Notations shall be made in the valuation records of the assessor and the division indicating the pendency of the appeal (7-38-27).

#### **11-9. Appealing Orders of NMPTD or a County Valuation Board**

A property owner may appeal an order made by the director or a county valuation protests board by filing an appeal pursuant to the provisions of Section 39-3-1.1 NMSA 1978. The director shall notify the appropriate county assessor of the decision and order of the district court and shall direct the assessor to take appropriate action to comply with the decision and order (7-38-28).

## **CHAPTER 12**

### **VALUATION CERTIFICATION AND TAX RATES**

#### **12-1. Department to Allocate & Certify Valuations to County Assessors**

By June 1 of each year, the department shall certify to each county assessor the value determined by the department for property taxation purposes of all property allocated to governmental units within the county and subject to departmental valuation. In certifying values, the department shall indicate by appropriate notation all property valuations that are the subject of a pending protest and shall include in the notation a statement of the uncontroverted valuation in the pending protests. The certified values shall be entered by the county assessor in his valuation records (7-38-30).

#### **12-2. County Assessor to Certify Net Taxable Value to the Department**

After receiving the values for property taxation purposes certified to him by the department, the county assessor shall determine the net taxable value for all property allocated to governmental units in the county and subject to valuation for property taxation purposes, whether valued by him or by the department. No later than June 15 of each year, the county assessor shall certify to the department the net taxable values for all property allocated to governmental units in the county and subject to property taxation. The net taxable values of property shall be certified according to governmental units within the county. The assessor's certification shall include a statement of all property valuations that are the subject of a pending protest, whether protested locally or to the department, and a statement of the uncontroverted valuation in the pending protests (7-38-31).

#### **12-3. Department to Prepare Compilation of Net Taxable Values for Budgeting and Rate Setting**

No later than June 30 of each year, the department shall prepare a compilation of all net taxable values certified to it by the county assessors and shall include in the compilation the information regarding protested values required to be furnished by the assessors to the department. The compilation shall be prepared in a form appropriate for use and shall be used for the purpose of making budgets. The compilation of net taxable values shall be sent immediately to the secretary of finance and administration.

Subsection B states that no later than August 1 of each year, the department shall prepare an amended compilation of net taxable values and send it immediately to the secretary of finance and administration. This amended compilation shall include final valuations resulting from completed protests and information on pending protests. It shall be used by the department of finance and administration in setting property tax rates.

Subsection C states that in the budget-making process for local units of government, including school districts, the net taxable values from the immediately preceding tax year may be

considered for the purpose of estimating available revenue from the current tax year when the compilation of net taxable values certified under Subsection A is incomplete or indefinite due to pending protests (7-38-32).

#### **12-4. Department of Finance and Administration to Set Tax Rates**

No later than September 1 of each year, the secretary of finance and administration shall by written order set the property tax rates for the governmental units sharing in the tax in accordance with the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978) and the budget of each as approved by the department of finance and administration.

A copy of the property tax rate-setting order shall be sent to each board of county commissioners, each county assessor and the department within five days of the date the order is made.

Net taxable values from the immediately preceding tax year may be used by the department of finance and administration for the purpose of estimating current tax year revenue in connection with setting tax rates when final net taxable values for the current tax year are incomplete or indefinite due to pending protests.

When a rate is set for a governmental unit that is imposing a newly authorized rate pursuant to Section 7-37-7 NMSA 1978 or a newly authorized or a reauthorized rate after an election in which the imposition of the tax was approved by the voters of the unit, the rate shall be at a level that will produce in the first year of imposition revenue no greater than that which would have been produced if the valuation of property subject to the imposition had been the valuation in the tax year in which the increased rate pursuant to Section 7-37-7 NMSA 1978 was authorized by the taxing district or the year in which the voters approved the imposition (7-38-33).

#### **12-5. Board of County Commissioners to Order Imposition of Tax**

Within five days of receipt of the property tax rate-setting order from the department of finance and administration, each board of county commissioners shall issue its written order imposing the tax at the rates set on the net taxable value of property allocated to the appropriate governmental units. A copy of this order shall be delivered immediately to the county assessor (7-38-34).

#### **12-6. Preparation of Property Tax Schedule by Assessor**

After receipt of the rate-setting order and the order imposing the tax, but no later than October 1 of each tax year, the county assessor shall prepare a property tax schedule for all property subject to property taxation in the county. This schedule shall be in a form and contain the information required by regulations of the division and shall contain at least the following

information:

- 1) the description of the property taxed and, if the property is personal property, its location;
- 2) the property owner's name and address and the name and address of any person other than the owner to whom the tax bill is to be sent;
- 3) the classification of the property;
- 4) the value of the property determined for property taxation purposes;
- 5) the tax ratio;
- 6) the taxable value of the property;
- 7) the amount of any exemption allowed and a statement of the net taxable value of the property after deducting the exemption;
- 8) the allocations of net taxable value to the governmental units;
- 9) the tax rate in dollars per thousand of net taxable value for all taxes imposed on the property;
- 10) the amount of taxes due on the described property; and
- 11) the amount of any penalties and interest already imposed and due on the described property.

The property tax schedule is a public record and a part of the valuation records (7-38-35).

#### **12-7. Preparation and Mailing of Property Tax Bills**

A copy of the property tax schedule prepared by the assessor shall be delivered to the county treasurer on October 1 of each tax year.

Upon receipt of the property tax schedule, the county treasurer shall prepare and mail property tax bills to either the owner of the property or any person other than the owner to whom the tax bill is to be sent. Tax bills shall be mailed no later than November 1 of each tax year. The validity of the tax, the time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill.

To obtain the maximum efficiency and coordination between their offices, a county treasurer and a county assessor may stipulate by written agreement that property tax bills be prepared or mailed, or both, by the county assessor. An agreement authorized under this subsection shall include provisions for the allocation of costs of the functions delegated to the county assessor and must be approved by the board of county commissioners (7-38-36).

## **CHAPTER 13**

### **PROFESSIONAL CERTIFICATION AND EDUCATION**

#### **13-1. PROFESSIONAL DEVELOPMENT**

Several professional organizations provide designations for their members after achieving a certain level of expertise. An example of these professional designations are The NM EDGE County College's **NMCPAO** (NM Certified Public Assessing Official), IAAO's **CAE** (Certified Assessment Evaluator) and **RES** (Residential Evaluation Specialist) designations. Information is usually available from these organizations on joining and meeting the requirements of their professional designation programs. See <http://aces.nmsu.edu/ces/countycollege/> or [www.IAAO.org](http://www.IAAO.org) for more information.

#### **13-2. NM REQUIREMENTS**

The New Mexico Property Tax Division in cooperation with IAAO has set up a professional certification program described elsewhere in this handbook. Upon completion of a series of four one week long courses an appraiser or an assessor can earn the designation of "Certified Property Appraiser" issued by NM PTD, NM Taxation and Revenue Department. Recently, a continuing education and recertification program was implemented by PTD. Contact PTD for the latest requirements.

#### **13-3. IAAO EDUCATIONAL OPPORTUNITY**

In addition to week long courses, IAAO provides numerous one and three day workshops. IAAO provides self help materials as well. A self evaluation workbook is probably the most helpful tool in allowing a new assessor to analyze where the office stands. IAAO publishes several national standards to allow an assessor to see how the local office compares to the national standard for an assessor's office. The organization also provides workshops at an annual conference that covers the most recent challenges that an assessor may face. This is a good way to directly discuss issues and solutions directly with your peers. Information on IAAO education can be found in Appendix L.

#### **13-4. NM STATE UNIVERSITY EXTENSION SERVICE - COUNTY COLLEGE**

New Mexico State University's Cooperative Extension Service NM EDGE County College in association with New Mexico Association of Counties provides courses in Public Administration and Assessment training. Education programs are set up that will lead to different types of certification. A listing of the curriculum for the NMCPAO designation is included in Appendix M. For information regarding class content or other NM County certifications go to the NM EDGE web site at: <http://aces.nmsu.edu/ces/countycollege/>

## CHAPTER 14

### ASSESSOR EVALUATIONS

#### 14-1. PTD Evaluations

The assessor's office is under constant evaluation by PTD. The evaluation may be formal or informal. In addition to an annual evaluation, PTD appraisers may be assigned to find certain types of data directly in the assessor's office. Other forms of evaluation include protest board decisions, responses to request for assistance, issuance of orders, and training in certain areas where the PTD may view assessor performance as poor or inadequate.

#### 14-2. Public Evaluations

The assessor's office is probably one of the most scrutinized local government offices. Public evaluation of the assessor's office begins with the mailing of the notices of value. The evaluation of the assessor's work by an individual may become more public as newspapers and other news sources pickup on the public response over the assessor's methods and/or valuations of certain types of property.

Public information requests are also a source of public evaluation. These request may be informal or filed formally under the Public Information Act. The filing of a public information request brings into play a whole new set of rules that the assessor may have to deal with. In some counties a specific employee may be assigned by the county to make sure that all public request for information is done properly and on time.

The assessor must submit and request an annual budget to the BOCC. The assessor must file an annual report along with the budget request. This is another evaluation of the assessor's operation by county leadership. The BOCC may request more information to justify an assessor's specific budget request.

Although, the sources of evaluation of the assessor's office mentioned here are the most common, they are not the only sources of scrutiny of the assessor's operation.

#### 14-3. Self Evaluations

The best way to become familiar with your office down to the smallest details is to do your own self evaluation. A good way to do this is to use a guide such as IAAO's *"Assessment Practices: Self Evaluation Guide"*. Several of the topics discussed in this handbook are also discussed in this book. It is set up in an ordered listing that you can check off as you complete the self assessment.

This prepared guide will help you analyze and review every aspect of your office. By having the process in booklet form, you can be sure not to forget any part of your office. Many assessors use this book as the template for completing the annual required report to NMPTD and the BOCC.

In addition, by doing this self evaluation, the new assessor will become familiar with the detailed specifics of the offices procedures and final results that will allow the assessor to answer questions with intelligence and confidence.

#### **14-4. Established Standards to Measure By**

IAAO publishes several nationwide Standards for Assessment Offices. These standards provide the assessor with answers to questions like “How do most assessors do this and where does this office stand?”. At the IAAO website are the titles of several of the standards and IAAO guidelines to using the standards.

As things change over time, the standards are also subject to change. Remember that these standards are only guidelines and should not be interpreted as the absolute final rule on any issue. More detail on the standards may be found on IAAO’s website under the Publications page.

For information specific to New Mexico contact the NMAC Assessors Affiliate through the NM Association of Counties.

# CHAPTER 15

## WHAT NEXT (Summary)

If you are a newly elected New Mexico County Assessor then we offer our congratulations to you! These recommendations are for the new assessor with little or no experience. Experienced assessors are encouraged to review this information as well. Hopefully, both assessors and the general public will find the information in this handbook useful in the daily application of the New Mexico Property Tax Code.

### **Budgets**

A new assessor should go through at least one assessment/budget cycle before implementing any major changes. The assessor can review prior year budget reports and the current year budget to familiarize him or herself with the current situation. Make it a habit to review the current budget monthly or as soon as it becomes available from the county manager's office. You can get help with budget questions from the following sources:

- County Manager or financial officer or assistant.
- New Mexico Property Tax Division staff
- New Mexico Taxation and Revenue Department Budget Analyst.
- New Mexico Department of Finance Administration Budget Analyst

NMTRD and NMDFA assign a Budget Analyst to certain counties. These analysts are specialist that deal with county budgets daily and can usually answer a budget question that you may have.

### **Staff**

The new assessor, due to personnel rules, usually only gets to hire one staff person at will. That is the Chief Deputy Assessor. If you are new and have little experience, consider hiring someone with a lot of experience that can help to run the office with a greater level of expertise and understanding. This person can help explain and educate the new assessor as different situations occur during the annual property tax cycle.

Use the analysis tools in IAAO self evaluation handbook or the IAAO Standards to determine if your office, appraisal, research staff are adequate.

### **Education and Training**

As you become familiar with the expertise of your staff, develop an education and training plan for yourself and each staff member requiring it. This will allow for planning for work days and budgeting.

One of the first courses recommended for new assessors is a weeklong IAAO Course entitled “*Assessment Administration*”. This course covers several of the staff and management questions discussed here. Along with the self evaluation handbook, these two valuable resources will provide the new assessor with the information that is required to run an assessor’s office in a professional, skillfull and knowledgeable manner. Course availability throughout the United States can be found on IAAO’s website [www.iaao.org](http://www.iaao.org).

PTD also provides a required training course for new assessors. PTD will notify the new assessors about the date set for that training.

In addition, this material is provided to you by New Mexico Association of Counties in partnership with New Mexico State University Extension Service, County College. The County College provides course training in assessment, appraisal, professional development and Public Administration. Educational Course information is available in Appendix L (IAAO) and M (County College).

**Recommended Analysis – review the following documents**

**Last year and Current Year Annual Budget**

**PTD’s Annual Evaluation**

**Previous year’s assessor’s report to PTD and Commissioners**

**IAAO - Self Analysis workbook**

**IAAO - Standards**

# NOTES

# APPENDICES

## APPENDIX A – ABBREVIATIONS

BOCC	Board of County Commissioners, Commissioners
DFA	Department of Finance and Administration
IAAO	International Associations of Assessing Officers
NACO	National Association of Counties
NMAC	New Mexico Association of Counties
NM CES	New Mexico Cooperative Extension Service
NMDFA	New Mexico Department of Finance and Administration
NM EDGE	Education Designed to Generate Excellence in the Public Sector (A Program of NM Cooperative Extension Service)
NMPTD	New Mexico Property Tax Division
NMSA	New Mexico State Statutes Annotated
NMSU	New Mexico State University
NMTRD	New Mexico Taxation and Revenue Department
NMTRD,PTD	New Mexico Taxation and Revenue Dept, Property Tax Division
PTD	Property Tax Division
TRD	Taxation and Revenue Department

## APPENDIX B- DEFINITIONS

**NM Property Tax Code** - The Constitution, statutes, regulations, administrative rules, court cases and orders applicable to the administration of the property tax in New Mexico.

**Taxable or Situs Date** - The effective date of each annual tax cycle. The property is valued as it existed on January 01 of each year. In statutes it referred to as the valuation date.

### **7-35-2. Definitions. As used in the Property Tax Code [7-35-1 NMSA 1978]:**

**department or division** - means the taxation and revenue department, the secretary of taxation and revenue or any employee of the department exercising authority lawfully delegated to that employee by the secretary;

**director** - means the secretary;

**livestock** - means cattle, buffalo, horses, mules, sheep, goats, swine, ratites and other domestic animals useful to man;

**manufactured home** means a manufactured home as that term is defined in Section 66-1-4.11 NMSA 1978;

**net taxable value** - means the value of property upon which the tax is imposed and is determined by deducting from taxable value the amount of any exemption authorized by the Property Tax Code;

**nonresidential property** - means property that is not residential property;

**owner** - means the person in whom is vested any title to property;

**person** - means an individual or any other legal entity;

**property** - means tangible property, real or personal;

**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;

**secretary** - means the secretary of taxation and revenue and, except for purposes of Section 7-35-6 NMSA 1978 and Paragraphs (1) and (2) of Subsection B of Section 7-38-90 NMSA 1978, also includes the deputy secretary or a division director or deputy division director delegated by the secretary;

**tax** - means the property tax imposed under the Property Tax Code;

**taxable value** - means the value of property determined by applying the tax ratio to the value of the property determined for property taxation purposes;

**tax rate** - means the rate of the tax expressed in terms of dollars per thousand dollars of net taxable value of property;

**tax ratio** - means the percentage established under the Property Tax Code that is applied to the value of property determined for property taxation purposes in order to derive taxable value; and

**tax year** - means the calendar year.

## APPENDIX C- Calendar of Assessor's Critical Dates

**January 1:** Situs Date determines the taxable status of all property in the state of New Mexico. If property is destroyed or improved during the year, any resulting increase or decrease will not be reflected until January 1 of the next year.

**February, Last Day of:**

By the last day of this month, all new improvements, decreases in value, mobile homes, livestock, and claims for any applicable exemptions must be made.

This

is a reporting period that begins January 1 and ends on the last day of February.

**April 1:** On or before April 1, county assessors must mail notices of value to property owners.

**30 days after Mailing Notice of Value:**

Deadline to file a petition of protest with the county assessor. Protest must be filed within thirty days of receiving your notice of value (post mark date).

**June 15:** County assessors certify total net taxable values in the county to the Property Tax Division. After this date, valuation changes become increasing difficult and will generally require a court order.

**June 30:** The Division compiles all values certified by all counties and forwards them to the Department and Finance for its use in making budgets and setting tax rates.

**September 1:** New Mexico Department of Finance and Administration sets the tax rates.

The

county council certifies the tax rates. A copy of the written order imposing the tax rates shall be delivered to the county assessor. Rates consist of operating rates that finance ongoing operations of government, and debt rates used to finance long-term capital improvements. Governing bodies of imposing entities, for example county council and educational boards, within limits, impose operating rates. Voters approve debt rates for a limited time.

**October 1:** By this date, the county assessor prepares the property tax schedule (tax roll) for the county and delivers it to the county treasurer for billing. The tax roll lists every property its description, owner, address, value for property tax purposes, classification, exemptions allowed, applicable tax rates and tax amount.

This calendar provides general information and does not cover all of the county assessor's duties, notice there is no particular time set-aside for the assessor to value properties. Detailed information or corresponding statutes and regulations can be obtained at the county assessor's office.

## **APPENDIX D- Calendar of Treasurer's Critical Dates**

- Jan. 1:** Situs/Valuation Date by which all property subject to valuation for property taxation purposes shall be valued each tax year (7-38-7 NMSA).
- Jan. 1:** Taxes on real and personal property are lien against the property from January 1 of the tax year for which the taxes are imposed (7-38-38 NMSA).
- Jan. 2:** Treasurer starting date for pre-paid mobile home taxes (taxes paid in advance).
- Jan. 10:** Deadline for filing Claims for Refund in District Court (7-38-40 NMSA).
- Apr. 1:** Banks start collecting second half taxes for Treasurer.
- Apr. 10:** Due date for second half taxes (7-38-28 NMSA).
- Apr. 19:** Treasurer publishes the notice of the second half delinquency date of May 10 (7-38-46 NMSA) in the paper for three consecutive weeks.
- May 10:** Second half taxes become delinquent (7-38-46 NMSA).
- May 11:** Apply delinquency charges to second half taxes (7-38-49/50 NMSA).
- May 31:** Date by which delinquent taxes must be paid to avoid being mailed a delinquency notice.
- Jun. 10:** Treasurer mails notices of delinquency and notices of transfer to state (7-31-51/60 NMSA).
- June 30:** Notification to Department of Motor Vehicles of unpaid taxes on mobile homes (7-38-52A NMSA).
- Jul. 1:** Treasurer transfers delinquent tax roll to the state (7-38-61 NMSA).
- Sept. 1:** State DFA issues mil rates for current tax year (7-38-33 NMSA).
- Sept. 1:** Last date for County Commission to suspend the minimum penalty requirements on delinquent taxes (7-38-50 NMSA).
- Oct. 1:** Treasurer receives tax roll from the Assessor (7-38-36 NMSA).
- Nov. 1:** Tax Bills mailed (7-38-36 NMSA).
- Nov. 10:** Due date for first half taxes (7-38-38 NMSA).
- Nov. 19:** Treasurer publishes for three consecutive weeks the notice of the first half or full delinquency date of December 10 (7-38-46 NMSA).
- Dec. 10:** Delinquency date for first half taxes (7-38-46 NMSA). Last day for banks to collect first half taxes.
- Dec. 11:** Apply delinquency charges to first half taxes (7-38-49/50 NMSA.)

Although this calendar is not the direct responsibility of the assessor, an assessor that can answer any question about the property tax only enhances the reputation of the assessor as a knowledgeable property tax professional.

# APPENDIX E- County Classification Criteria

## County Classification and Elected Official's Salaries (Section 4-44-4 through 4-44-8 NMSA 1978 Compilation)

Article X, Section 1 of the State Constitution provides for the classification of New Mexico counties. Under NMSA 1978, 4-44-2, that responsibility has been given to the Local Government Division of the New Mexico Department of Finance and Administration (DFA).

County classification is based primarily upon two factors - population and assessed property valuation. It is revised every even-numbered year on or before April 30 (or April 29 in leap year). The final assessed valuation for the preceding year and the population as reported every ten years by the U.S. Census Bureau are the bases for determination. The classification is effective upon written notification from DFA, however, salary upgrades may not go into effect until the following January 1 (odd years). The following charts summarize class criteria and current county classifications.

County classification is important for several reasons. It may affect qualification for state or federal financial assistance, and it dictates the maximum salary levels of elected public officials.

Class	NMSA 1978 Reference	Valuation Criteria (in dollars)		Population Criteria	Other Criteria
		over	But less than		
A	(4-44-4)	75,000,000	-	Over 100,000	-
B-Over	(4-44-4.1)	300,000,000	-	Under 100,000	-
B-Under	(4-44-5)	75,000,000	300,000,000	Under 100,000	-
C	(4-44-6)	45,000,000	75,000,000	Under 100,000	-
First-Over	(4-44-7)	27,000,000	45,000,000	-	-
First-Under	(4-44-8)	14,000,000	27,000,000	-	-
H(1)	(4-44-3)	-	-	-	200 sq. miles

(1) Los Alamos is the only county currently in this classification.

## APPENDIX F- Maximum Salary Schedule For Elected Officials

Counties		Number of Commissioners
Catron, Colfax, De Baca, Grant, Guadalupe, Harding, Hidalgo, Luna, McKinley, Mora, Otero, Quay, Rio Arriba, Sierra, Taos, Torrance and Union		3
Bernalillo, Chaves, Cibola, Curry, Doña Ana, Eddy, Lea, Lincoln, Roosevelt, San Juan, San Miguel, Sandoval, Santa Fe, Socorro and Valencia		5
Los Alamos		7

**The maximum salary paid to an elected county official depends upon the amount approved by a prior commission. State Law also limits the amount of salaries paid to elected county officials as follows:**

Maximum County Salaries FY 2006 (NMSA 1978 Chapter 4 Article 4)							
	County Classification						
	A	B Over	B Under	C	First Over	First Under	H(3)
Treasurer	65,501	57,265	42,636	42,636	31,246	26,526	\$1
Assessor	65,501	57,265	42,636	42,636	31,246	26,526	\$1
Commissioners (per person)	29,569	22,832.4	14,158	14,158	12,856	8,625	\$1
County Clerk	65,501	57,265	42,636	42,636	31,246	26,526	\$1
Sheriff	68,308	51,912	44,589	44,589	33,686	33,686	\$1
Probate Judge	28,820	17,412	9,927	9,927	8,300	7,648	3,048
County Surveyor	22,358	(1)	(1)	(1)	(1)	(1)	(2)

(1) A reasonable rate as determined by the Board of County Commissioners.

(2) Not to exceed \$10 per day employed nor more than 50 days (\$500) per year.

(3) Elected "H" class officials, except Probate Judge, in addition to the salaries prescribed above, are also entitled to receive per diem expense of not more than \$15 while in actual attendance at County Commission meetings or while engaged in performance of official duties. Expense allowance shall not exceed \$350 in any fiscal year. Such per diem expense is in addition to any allowance for Sheriff's mileage or for out-of-county expenses allowed for all officials by law and must be budgeted, paid and audited as provided by laws governing expenditures of county funds.

## **APPENDIX G- Additional Compensation for Assessors and Appraiser's**

**In the following information the word "appraiser" may be exchanged for the word "assessor".**

### **4-39-4. Additional compensation to assessors.**

In addition to regular salary that the assessor is entitled to, the county assessors may receive:

- an additional five hundred dollars (\$500) a year for holding an "Appraiser 1" certificate;
- an additional one thousand dollars (\$1,000) a year for holding an "Appraiser 2" certificate;
- an additional one thousand dollars (\$1,000) a year for holding an "Appraiser 3" certificate;  
and
- an additional one thousand dollars (\$1,000) a year for holding an "Appraiser 4" certificate.

The assessor must include the appropriate amount to cover this extra pay in the budget and the county commission must approve the budget and payment upon the completion of each certificate.

# APPENDIX H- New Mexico County Classifications

As of April 28, 2006, New Mexico's counties were classified as follows:

County	Property Values (in Dollars)	Population	Classification
Bernalillo	11,260,232,703	556,678	A
Catron	80,143,510	3,543	C
Chaves	808,945,703	61,382	B-OVER
Cibola	218,969,003	25,595	B-UNDER
Colfax	539,356,011	14,189	B-OVER
Curry	451,314,773	45,044	B-OVER
De Baca	37,374,251	2,240	1-OVER
Dona Ana	2,531,605,987	174,682	A
Eddy	2,517,837,193	51,658	B-OVER
Grant	493,460,034	31,002	B-OVER
Guadalupe	95,535,280	4,680	B-UNDER
Harding	33,972,126	810	1-OVER
Hidalgo	117,191,007	5,932	B-UNDER
Lea	2,483,995,950	55,511	B-OVER
Lincoln	684,776,887	19,411	B-OVER
Los Alamos	654,338,343	18,343	H
Luna	324,953,861	25,016	B-UNDER
McKinley	610,667,869	74,798	B-OVER
Mora	71,229,729	5,180	C
Otero	681,995,515	62,298	B-OVER
Quay	117,154,351		B-UNDER
Rio Arriba	1,903,505,889	10,155	B-OVER
Roosevelt	233,957,008	41,190	B-UNDER
Sandoval	1,802,843,244	18,018	B-OVER
San Juan	4,180,639,069	89,908	B-OVER
San Miguel	397,881,381	113,801	A
Santa Fe	4,887,341,479	30,126	B-OVER
Sierra	201,793,711	129,292	A
Socorro	178,058,257	13,270	B-UNDER
Taos	834,532,577	18,078	B-UNDER
Torrance	236,828,394	29,979	B-OVER
Union	113,353,236	16,911	B-UNDER
Valencia	821,009,971	4,174	B-UNDER
<b>Total</b>	<b>40,606,900,302</b>	<b>66,152</b>	<b>B-OVER</b>

1. Per Attorney General Opinion 50, 1937-1938, when classification has been fixed, a reduction of assessment does not change such classification.

2. Counties will be reclassified April 2008.



## **APPENDIX J- Information Sources for County Officials**

Upon assuming office, or when an unusual issue arises, elected officials may wish to gather as much information as possible concerning a particular issue. Appendix J provides some practical information resources that we hope assist you in your quest to fully inform yourself, to better serve the public. This list is not exhaustive, and may serve simply to point you in the right direction.

**Please note that there are statutes that prohibit public officials from acquiring and using confidential information, or information that is accessible to you only by virtue of your office, for personal gain, or for the gain of others.**

### **New Mexico Association of Counties**

The New Mexico Association of Counties (NMAC) is the official federation of New Mexico counties. Its primary purpose is to aid in the improvement of New Mexico county government. To accomplish this purpose, NMAC provides a medium for the exchange of ideas and experiences of county government and officials throughout the state through education and training in the areas of public administration and record keeping; by cooperating fully with the state and national governments; by promoting more practical and official county legislation and by assisting in the development of proper methods of financing county government. Any county within the State of New Mexico is eligible for membership in NMAC. Association affiliates include commissioners, managers, finance directors, purchasing agents, assessors, treasurers, county clerks, sheriffs, probate judges, attorneys, road superintendents, detention administrators, information system specialists, land use managers, risk managers, DWI coordinators, fire and emergency managers, health care managers, GIS specialists, and extension agents.

Contact: Paul Gutierrez, Executive Director NMAC, 613 Old Santa Fe Trail, Santa Fe, NM 87505  
Phone: 505-983-2101. Website: [www.nmcounties.org/](http://www.nmcounties.org/)

### **NM EDGE (A Program of NM Cooperative Extension Service)**

The NM EDGE is an umbrella organization which administers continuing education certification programs specific to New Mexico and which includes the County College, the NM Certified Public Manager program, and the CAPE program. Its goal is Better Government through Education. Classes are offered throughout New Mexico at various times of the year in an effort to bring affordable and meaningful education to the public sector.

Contact: Mary C. DeLorenzo, CMP, Program Director  
4001 Office Court Drive, Santa Fe, NM 87507 Phone: 505-424-0744, [NMEDGE@nmsu.edu](mailto:NMEDGE@nmsu.edu),  
<http://aces.nmsu.edu/ces/countycollege/>

### **Cooperative Extension Service**

The Cooperative Extension Service (CES) functions throughout the state, generally with offices located in county courthouses. The CES serves as an educational arm of the state's land grant college, New Mexico State University. As such, it offers educational opportunities to all county residents and officials in a variety of areas. The four program areas are: community resource development, agriculture, home economics and youth.

Contact: Contact: Dr. Jon Boren, CES Director and Associate Dean, New Mexico Cooperative Extension Service, New Mexico State University, P.O. Box 30003, Dept. 3AE, Las Cruces, NM 88003

### **NM Department of Finance and Administration**

Local Government Division

The main objective of this division is to assist local government entities, local representatives and citizens with the appropriate use of public funds and to strengthen their ability to better serve New Mexico communities to improve their quality of life. The Department of Finance and Administration Local Government Division (LGD) provides administrative and technical support to local government entities throughout the State of New Mexico by helping to maintain budget and fiscal integrity for the benefit of our citizens.

The Local Government Division may also engage in research, conduct surveys and examine the operation of the county government and the county commission (6-6-4). The Executive Planning Act transferred many of the former functions of the State Planning Office to the Local Government Division. The Local Government Division administers Community Development Block Grants and state legislative appropriations to counties. The division is also a technical resource for each county government. Specifically, Local Government Division personnel are available to assist county commissioners as they deal with budgets, purchases, investments, and similar activities. See Appendix N for a list of Analyst and phone numbers assigned to specific counties.

Contact: New Mexico Department of Finance and Administration  
Local Government Division, Bataan Memorial Building, Santa Fe, NM 87503-2783.

Website: [nmdfa.state.nm.us/](http://nmdfa.state.nm.us/)

### **New Mexico Municipal League**

The New Mexico Municipal League is a non-profit corporation governed by municipal officials. The purpose of the League is to solve problems common to the state's municipalities, to promote efficiency in municipal government, to provide information to its member municipalities, and to provide technical assistance to those same members.

Contact: Director, New Mexico Municipal League, P.O. Box 846, Santa Fe, New Mexico 87501.

Website: [www.nmml.org/](http://www.nmml.org/)

## Councils of Government

The New Mexico councils of government, commonly called "COGS," are groupings of counties, cities and some school districts within those counties by regions. Each COG serves as an area-wide clearinghouse to coordinate and develop planning activities on behalf of their member governments. The goal is not to duplicate or assume any function performed by county or municipal governments. COG activities are determined solely by the desire of the elected public officials and citizens who serve on the governing boards. Some COGs, with the approval of their governing boards, have entered the arena of coordinating activities related to law enforcement, services to the aging, manpower development, and health.

NM COG District	Office Location
<b>District 1</b> Cibola, McKinley and San Juan Counties	Northwest New Mexico Council of Governments 224 West Coal Avenue Gallup, NM 87301 Ph - 505-722-4327 Fax - 505-722-9211
<b>District 2</b> Colfax, Mora, Rio Arriba, Sandoval, San Miguel, Santa Fe, Taos and Los Alamos Counties	North Central New Mexico Economic Development District P.O. Box 5115 Santa Fe, NM 87502 Ph - 505-827-7313 Fax - 505-827-7414
<b>District 3</b> Bernalillo, Sandoval, Torrance and Valencia Counties	Mid Region Council of Governments 317 Commercial NE Ste. 104 Albuquerque, NM 87102 Ph - 505-247-1750 Fax - 505-247-1753
<b>District 4</b> Union, Harding, Quay, Guadalupe, De Baca, Curry and Roosevelt Counties	Eastern Plains Council of Governments 418 Main Street Clovis, NM 88101 Ph - 505-762-7714 Fax - 505-762-7715
<b>District 5</b> Grant, Luna, Catron and Hidalgo Counties	Southwest New Mexico Council of Governments P.O. Box 2157 Silver City, NM 88062 Ph - 505-388-1509 Fax - 505-388-1245
<b>District 6</b> Chaves, Eddy, Lea, Otero and Lincoln Counties	Southeastern New Mexico Economic Development District 201 N. Nevada Ste. B Roswell, NM 88201 Ph - 505-624-6131 Fax - 505-624-6134
<b>District 7</b> Doña Ana, Sierra and Socorro Counties	South-central Council of Governments P.O. Box 1072 OR 600 Hwy 195 Ste. D Elephant Butte, NM 87935 Ph - 505-744-0039 OR 888-229-1266 Fax - 505-744-0042

### **New Mexico Department of Transportation**

The New Mexico Department of Transportation has its headquarters in Santa Fe, with district offices in Deming; Roswell, Albuquerque, Las Vegas, Santa Fe, and Milan. The Department of Transportation will assist the board of county commissioners in the evaluation of requests for state financial assistance in county improvements through formal "Cooperative Agreements" executed on a 60 percent state to 40 percent county funding match. These proposals are subject to Department of Transportation approval and to the availability of funds. Second, the department is required by law to verify mileage of county roads reported as being maintained by the county. The department, upon verification, reports the mileage to the Department of Motor Vehicles and the State Treasurer for the disbursement of registration fee collections to the counties on a proportionate basis of miles maintained. Thirdly, when needed, the department, upon approval of the State Highway Engineer, will provide traffic engineering services in the form of determining speed zones, traffic control signs, and recommending proper signs and locations. Such requests must meet with the approval of the State Highway Engineer and Department of Finance and Administration.

Contact: State Transportation Engineer, 1120 Cerrillos Road, Santa Fe, NM 87504-1149.

### **Economic Development Department**

The Economic Development Department (EDD) assists potential investors, local, community organizations, regional groups, and local governmental units (including county government) with a variety of technical economic development services. Their services are available statewide and include community development, industrial development, and resort facility development. The New Mexico State Housing Division is part of the Department and assists local governments and others in developing housing projects.

Contact: Economic Development Department, 1100 St. Francis Drive, Santa Fe, NM 87504.

### **State Forestry Department**

The New Mexico State Forestry Department provides a number of services beneficial to the general citizenry, to county government, and to County Commissioners. Among those services are:

- 1) fire protection provided for private and state lands;
- 2) fire equipment provided to rural fire departments;
- 3) trees provided for environmental planting; and
- 4) assistance provided to local government and development groups in integrating forest resources in land-use planning decisions.

Contact: New Mexico State Headquarters, P.O. Box 1948, Santa Fe, NM 87504-1948.

### **Taxation and Revenue Department**

The Property Tax Division of the NMTRD is composed of 3 bureaus, the Appraisal Bureau, State Assessed Property Bureau and the Delinquent Property Tax Bureau. The PTD has 5 main

responsibilities:

- 1) provide general supervision of the state's 33 county assessors and their related operational activities;
- 2) assure the implementation and compliance of applicable statutes, rules and regulations;
- 3) establish evaluation criteria and procedures to directly monitor each assessor's performance of their required functions;
- 4) appraise and review the estimate of value of real property transactions for counties, schools, municipalities and other state agencies;
- 5) collect delinquent real property taxes, penalties, interest and costs through initial contact of taxpayers, public auction sales and installment agreements;

Contact: District offices are located in Farmington, Santa Fe, Albuquerque, Las Cruces and Roswell.

Headquarters: P.O. Box 630, Santa Fe, NM 87504-0630.

Website: [www.tax.newmexico.gov/About-Us/Property-Tax-Division/Pages/Home.aspx](http://www.tax.newmexico.gov/About-Us/Property-Tax-Division/Pages/Home.aspx)

### **Employment Security Department**

The Employment Security Department (ESD), with headquarters in Albuquerque and local offices throughout the state, can be of service to county government. Most of the services offered by the ESD are handled through local offices, and all users of these services have free access to the system. The ESD services most frequently requested by counties come from the Research and Statistics Section, which has responsibility for most agency reports, research, economic analyses and manpower information activities. This information is available on a county basis.

Contact: Director of Manpower, ESD, P.O. Box 1928, Albuquerque, NM 87103.

### **International Association of Assessing Officers**

The mission of the IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.

Contact: IAAO, 314 West 10th Street, Kansas City, MO 64105-1616 Ph. 800-616-4226

Website: [www.iaao.org](http://www.iaao.org)

## APPENDIX K- Bibliography of County Government References

The following bibliography is only a brief listing of books, articles, and statistical material related to county government in general and to county government in New Mexico in particular.

- Adrian, Charles R. Governing Our Fifty States and Their Communities. New York: McGraw-Hill Book Company, 1963.
- Advisory Commission on Intergovernmental Relations. American Federalism: Into the Third Century. Washington, D.C: Government Printing Office, 1974.
- Anderson, Pamela. "Community Development Training for Local Government Administrators." Training and Development Journal 27: 4-9, October 1973.
- Bureau of Research, Institute for Social Research and Development. Human and Material Resources, Catron, DeBaca, Guadalupe, Hidalgo, Lincoln, Mora, Sierra, Socorro, Taos and Torrance Counties, New Mexico. Albuquerque: The University of New Mexico, no date.
- Bureau of Research, Institute for Social Research and Development. New Mexico Statistical Abstract. 1972. Albuquerque: The University of New Mexico, 1973.
- Coan, Charles. The County Boundaries of New Mexico. Santa Fe: Legislative Council Service, 1965.
- Committee for Economic Development. Modernizing Local Government to Secure a Balanced Federalism: A Statement on National Policy. New York: Committee for Economic Development, 1966.
- Duncombe, Herbert S. County Government in America. Washington, D.C.: National Association of Counties Research Foundation, 1966.
- Ecker-Racz, L.L. The Politics and Economics of State-Local Finance. Englewood Cliffs, N.J.: Prentice-Hall, 1970.
- Garofalo, Charles and Geuras, Dean. Practical Ethics in Public Administration. 2005
- Gill, Inez B. New Mexico Property Taxes and the 20-mill Limitation. Santa Fe: New Mexico Legislative Council Service, 1973.
- Goldberg, Edward M. The County Commission in New Mexico. Albuquerque: Division of Government Research, University of New Mexico, 1962.
- Gray, James R. County Assessments of N.M. Agricultural Property. Research Report No.113. Las Cruces: New Mexico State University Agricultural Experiment Station, 1965.
- Great Plains Agricultural Council. Local Government and its Support in the Great Plains. Publication No. 57 (4 pts.). Lincoln, Nebraska: Great Plains Agricultural Council, no date.
- Local Government Personnel Systems. New York: The United Nations, 1966.
- The Mitchie Company. 1989 Advance Annotation and Rules Service. October 1988.
- National Association of Counties. From America's Counties Today. Washington, D.C.: New County, U.S.A. Center, 1973.
- National Association of Counties. Guide to County Organization and Management. Washington, D.C.: National Association of Counties, 1968.

- National Association of Counties. The County Year Book 1975. Washington, D.C.: National Association of Counties, 1975.
- The Near Side of Federalism: Improving State and Local Government. New York: Ford Foundation, 1972.
- Recommendations of the Advisory Commission on Intergovernmental Relations, Commission Findings and Proposals: Urban America and the Federal System. Washington, D.C.: Government Printing Office, 1969.
- Shepro, Theresa A. Handbook for County Commissioners--New Mexico. Publication No. 75. Albuquerque: Division of Research, The University of New Mexico, 1967.
- Stanley, David T. Managing Local Government Under Union Pressure. Washington, D.C.: Brookings Institute, 1972.
- Stout, Ronald M. Local Government In-service Training: An Annotated Bibliography. Albany: State University of New York, 1968.
- Straayer, John A. American State and Local Government. Columbus, Ohio: Charles E. Merrill Publishing Company, 1973.
- Torrence, William D. "Collective Bargaining and Labor Relations Training of State Level Management." *Public Personnel Management*, 2:556-560, July-August, 1973.
- Turner, Henry A. American Democracy: State and Local Government. New York: Harper and Row, 1970.
- Wool, Peter and Robert Binstock. America's Political System: State and Local Government. New York: Random House, 1972.

## **APPENDIX L- IAAO Education Information**

### **Education**

All IAAO courses & workshops are developed under the guidance of the IAAO Education Subcommittee as part of a curriculum on appraisal procedures and assessment administration offered throughout the world.

Local education coordinators (chapter, jurisdictions, etc.) determine when and where IAAO curriculum will be offered in their area.

The sponsoring agency will handle all registration, including the collection of tuition and fees. The local coordinator's name and contact information can be found on the "By Location" section of the Course Calendar.

IAAO will provide the program material. This material includes the program's Student Reference Manual, solution pages, and final examination.

IAAO offers 14 IAAO courses that are five days in length and consist of 30 instructional hours, exclusive of the final examination. This is a list of all IAAO courses, for actual class offerings of these courses please see the Course Calendar.

The IAAO workshop series consists of 19 one to three day programs. Exams are offered for the majority of the workshops. This is a list of all IAAO workshops, for actual class offerings of these workshops please see the Course Calendar.

The IAAO One-Day Forum series currently consists of 16 one-day programs. This series is designed as a supplement to the existing IAAO course workshop curriculum allowing professional growth at a low cost while reducing time out of the office

IAAO offers 5 Self Study courses. These programmed instruction courses may be taken individually or in a group. Self Study courses are also available in a web-based online format.

### **IAAO Course Listing**

Detailed Course descriptions are available on line at [www.iaao.org](http://www.iaao.org).

## **APPENDIX M- The NM EDGE County College Educational Information**

### **NM Certified Public Assessment Officer Curriculum**

18 County College Classes plus the specified 8 NM State Government Classes  
are required for NM Certification

#### **County College Classes (16 classes)**

##### **CPM Classes:**

CPM 114 The Public Policy Making Process  
CPM 213 Policy Development

##### **Assessor Office Specific Classes:**

AO 101 Introduction to Assessments  
AO 103 Basic Title Conveyance  
AO 203 Advanced Title Conveyance (Pre-req AO 103)  
AO 104 Property Valuation Appeal  
AO 108 Special Method of Valuation Manufactured Homes Part I  
AO 109 Assessment Calendar  
AO 112 Tax Exempt Properties, Qualification and Ongoing Tax Treatment  
AO 113 Basic Economics Focusing on Real Estate Markets  
AO 114 Mass Appraisal Vs. Fee Appraisal Approach Plus Subdivision Valuation/Appraisal  
AO 115 NM Mapping Procedures and Requirements for the County Assessor Office  
AO 116 Administering Special Tax Districts  
AO 118 Property Design and Measurement  
AO 201 Roles and Responsibilities of Assessors, Clerks, and Treasurers Offices (TO201,  
CL201)  
AO 206 Principles of Taxation & How Property Tax Fits Into the NM Picture; NM Tax  
Policy Combined with Constitutional Issues that Relate to Property Taxation  
(Pre-req PTD 105/AO 106)

#### **Two of the Following Elective Classes (2 classes)**

AO 208 Special Method of Valuation Manufactured Homes Part II (Pre-req AO 108)  
CPM 157 Creating a Service Oriented Culture  
CPM 158 Managing Your Public Image  
CPM 264 Basic GIS for Non-GIS Users

## **NM State Government Classes (8 classes)**

Certificate of Completion for each course required for NMCPAO Certification

PTD 101 (AO 111) Tax Roll Corrections

PTD 102 (AO 204) Defending Property Valuation: Presenting Your Best Case (Pre-Req AO 104)

PTD 103 (AO 105) Abstracts and Certification

PTD 104 (AO 110) Tax Rate Certification, Yield Control, & Interpreting Tax Rate Certificates  
(Pre-req PTD 103)

PTD 105 (AO 106) Budgets & Revaluation Plan

PTD 106 (AO 107) Special Method of Valuation Agricultural Property

PTD 107 (AO 102) Personal Property Reporting and Valuation

DFA 108 (AO 117) Assessor Evaluation Standards



# NOTES



# **The NM EDGE**

(Education Designed to Generate Excellence in the public sector)

## **NM County College**

A Collaborative Program of  
NM Cooperative Extension Service & NM Association of Counties

This book is intended as a general guide.  
Consult your County Attorney for matters specific to your County  
or to the duties of your office.

New Mexico State University is an equal opportunity/affirmative action employer and educator.  
NMSU and the U.S. Department of Agriculture cooperating.