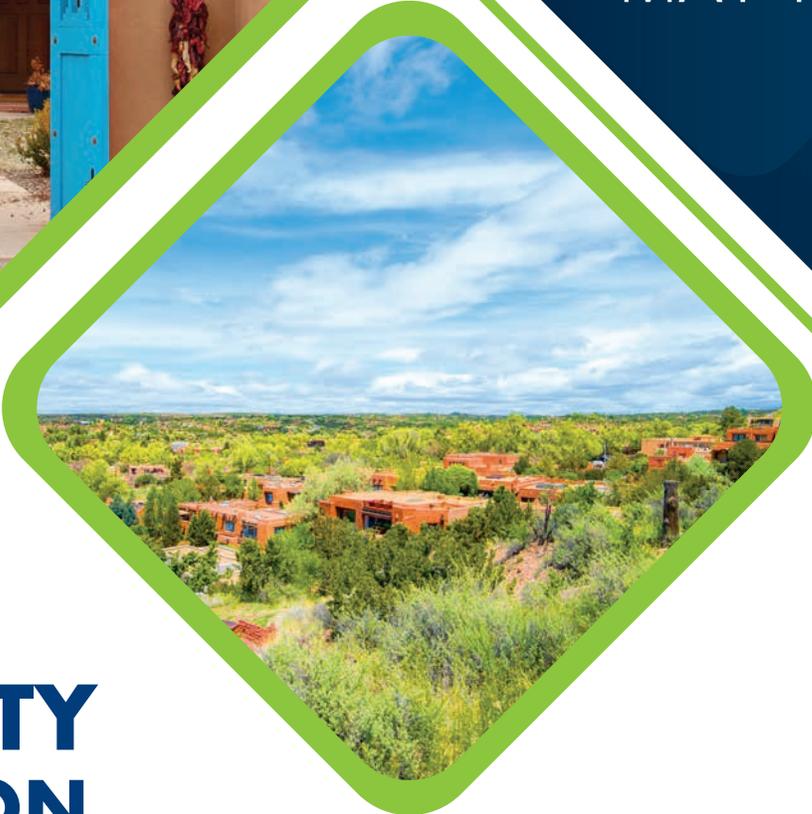


2020  
MAY 14



# PROPERTY VALUATION MAINTENANCE PROGRAM



SUBMITTED BY: Gus Martinez, Santa Fe County Assessor  
PRESENTED TO: Santa Fe County Board of County Commissioners



# TABLE OF CONTENTS

PREFACE	3
1 Valuation Maintenance Program Purpose	4
2 Valuation Maintenance Program Components	4
2.1 Reappraisal and Data Maintenance Plan: Yearly Cycle	4
2.1a Operating Budget	4-6
2.1b Real Property Ownership Transfers	7
2.1c G.I.S. Parcel Mapping & Maintenance	7 - 9
2.1d Valuation/ Appraisal: Real & Personal Property	10-13
2.1e Quality Control & Preparation of Valuation Data for Printing NOV's	13
2.1f Mailing of Notices of Value & Rendition Period	14
2.1g Valuation Protests	15-17
2.1h Staffing & Professional Development	18 - 19
2.2 Periodic Door to Door Re-inspection Plan	20
2.2a Re-Inspection Plan Completed by December 31, 2019	20
2.2b 1st Year Parcel by Parcel Re-inspection Plan: Commenced April 2020	20
3 Year Appraisal Plan Map	23
2.3 Net Taxable Value	25



# PREFACE

County Assessors are exclusively responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instructions of the department. Except as limited in Section 7-36-21.2 NMSA 1978, **assessors 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 New Mexico Department of Finance and Administration, in accordance with 7-36-16 (D) NMSA 1978, 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. If the department of finance and administration questions the adequacy of any allocation of funds for this purpose, it shall consult with the department, the board of county commissioners and the county assessor in making its determination of adequacy.

In accordance with 7-36-16 (E) NMSA 1978, to aid the board of county commissioners in determining whether the county assessor is operating an efficient program of property valuation maintenance and in determining the amount to be allocated to him for this function, the county **assessor shall present with his annual budget request a written report, (known as the annual report)**. The report contains 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**.

In accordance with 7-38-38.1 (D) NMSA 1978, expenditures from the county property valuation fund shall be made pursuant to **a property valuation program presented by the county assessor and approved by the majority of the county commissioners**.

In order to achieve successful implementation and completion of this plan all requirements and provisions regarding property valuation and maintenance will be performed in compliance with the New Mexico Constitution, and the New Mexico Property Tax Code. Additionally, the Santa Fe County Assessor's Office ensures that all appraisal methods and techniques will adhere to standards and code of ethics of the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practices (USPAP).



## 1 PROPERTY VALUATION PROGRAM PURPOSE

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The office of the County Assessor has a statutory obligation to determine valuations for all property subject to property taxes, and shall also implement a program of updating property values so that current and correct values of property are maintained. This report known as the "Property Valuation Program" has been compiled for the purpose of planning and implementing an efficient and effective program of updating property values.

In accordance with 7-38-38.1 (D) NMSA 1978, expenditures from the "county property valuation fund" shall be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the county commissioners.

## 2 PROPERTY VALUATION PROGRAM COMPONENTS

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The valuation maintenance program developed and implemented by the Santa Fe County Assessor consists of two major components: 1- Valuation and data maintenance of all taxable parcels on a yearly cycle; 2- Door to door re-inspection of all taxable improved real property every 5 to 6 years.

### 2.1 VALUATION AND DATA MAINTENANCE PLAN: YEARLY CYCLE

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The following is a brief description of the various duties, functions, and procedures that each department within our office is responsible for accomplishing the yearly cycle. Many duties are indirectly related to the valuation of a property. However they are required to complete the entire assessment process. The program can only be implemented and successfully completed with an adequate budget, and proper management of employees, time, and resources.

#### 2.1A OPERATING BUDGET

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**Approximate Time Frame of Completion:** January 2 to May 31

**Persons Responsible:** Assessor, Deputy Assessor, Operations Manager

**SUMMARY:** The Assessor is provided with two budget sources that fund our operation, the "general fund", which is directly funded from county coffers, and the "county property valuation fund". The revaluation fund is mandated in accordance with 7-38-38.1 NMSA. It requires that all entities (except institutions of higher education) that collect a property tax levy help share the cost of re-appraisal and assessment of parcels within their jurisdiction by contributing 1% of their property tax revenue to this fund. This is a special use fund that may only be used by the Assessor for the purpose of valuation maintenance.

#### PROCEDURES:

- **Planning (January to February):** The Assessor plans and coordinates with supervisory staff to determine the financial needs for operation of the office for the next fiscal year. Needs are determined by February 28 of each year.
- **Prepare Forms (February):** Department administrator prepares all budget forms and packets and submits to county finance department within deadline set by finance department.



- **Informal Hearings (March):** Assessor, Deputy, & administrator attend informal budget hearings conducted by finance director and staff.
- **Commission Hearings (April):** Assessor & Deputy present budget request at formal budget hearings before the Board of County Commissioners (BCC).
- **Final Adjustments (May):** Adjustments are made to each budget as necessary and budgets are finalized with finance department and approved by BCC.

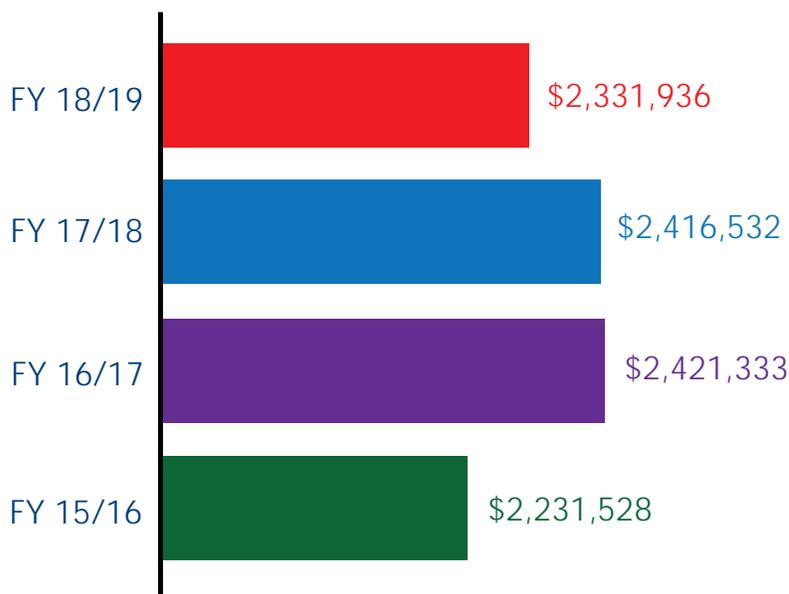
**GOAL:** To obtain adequately funded budgets and other resources necessary to complete a comprehensive, fair and equitable valuation maintenance plan, while ensuring accountable and efficient use of those resources and taxpayer revenues.

**SUPPORTING INFORMATION:**

Assessors are the only county office that can protest the budget that is set by the BCC. 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.

**HISTORICAL BUDGET DATA:**

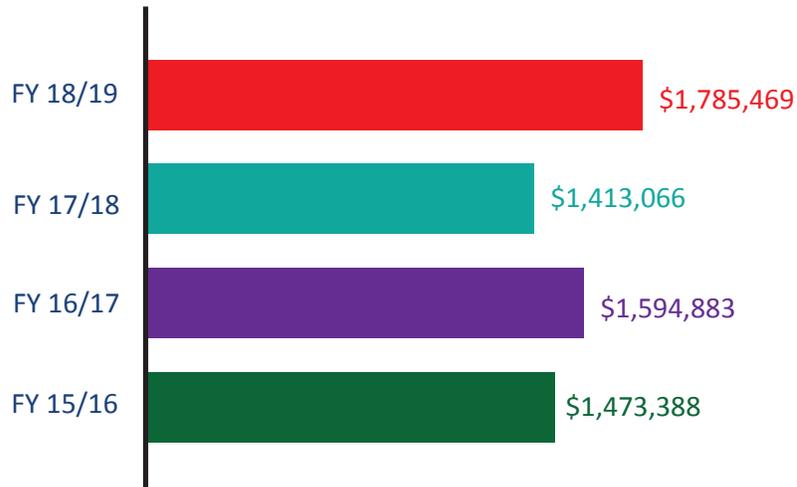
COUNTY ASSESSOR'S ADMIN (GENERAL)  
FUND BUDGET HISTORY





## Assessor's Property Valuation Fund Budget History

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## Assessor's Cumulative Budget History

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## 2.1B REAL PROPERTY OWNERSHIP TRANSFERS

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**Approximate Time Frame of Completion:** January 1 to December 31

**Persons Responsible:** (1)-Real Estate Appraisal Program Manager, (2)-Assessment Specialists

**SUMMARY:** Legal documents that transfer ownership in real property such as deeds are recorded in the County Clerk's Office. State law mandates that copies are to be provided to the Assessor's office. An electronic copy is provided by the Clerk's office on a daily basis. Assessor's records must be updated to reflect the current owner's name and mailing address to ensure that Notices of Values and Tax Bills are mailed to the correct owner. Various documents are filed and processed throughout the year, therefore this process is continuous.

### GENERAL PROCEDURES:

- 1 Real Estate Appraisal Program Manager assigns deeds on a regular basis to Assessment Specialists for data entry in to assessor's "Ascend" database, and assists with transfers as necessary.
- 2 As account information is updated with new owner's information. Head of Family exemptions, Veteran's Exemptions and Valuation Freezes are also removed and/or verified as required.
- 3 Parcel values are capped or uncapped at the time of the property transfer based on criteria set by state statute.
- 4 Appraisal Supervisor performs random quality control checks on entered data and ensures completion of work within assigned deadlines.
- 5 Ownership mailing addresses are maintained and updated throughout the year to ensure that property owners receive their Notice of Value and Tax Bill statements each year.
- 6 Property Sales data is maintained in to the assessor's "Ascend" database. This assists with setting market values for the upcoming tax year.

**GOAL:** Enter all transfers in to database within two weeks of County Clerk's filing date, and minimize data entry errors. Ensure that all transfers are completed prior to preparation of mailing the Assessor's Notice of Value for each tax year (typically April 1) so that the current owner of record receives the notice.

## 2.1C G.I.S. PARCEL MAPPING & MAINTENANCE

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**Approximate Time Frame of Completion:** January 1 to December 31

**Persons Responsible:** (1)-G.I.S. Specialist, (2)-Auto-Drafting Technicians

**SUMMARY:** Plats and other legal documents that initiate a change in to the legal boundaries of a parcel or parcels are typically filed and processed throughout the year with the county clerk's office. The assessor's office receives copies of the documents and is responsible for creating and maintaining parcel based tax maps from the recorded documents. Tax maps are essential in defining the location, shape and size of each parcel of property that the assessor is responsible for valuing for property tax assessments. Documents are filed throughout the year from various sources such as developers, title companies, and individuals. This is a continuous process, and the assessor's office mapping department must stay current with the creation and merge of parcels in order to properly assess the correct owner of record for the appropriate tax year.



## PROCEDURES:

- G.I.S. Specialist evaluates, prioritizes and assigns all work to Auto-Drafting Technicians for completion of work. Analyst assists technicians when necessary.
- Technicians check plats and deeds for legal lot descriptions and make geographical (spatial) changes to the digital parcel layer using GIS software for all properties that have been split, combined and lot line changes. They reconcile boundary lines among neighboring parcels for representation of taxable areas and assign a UPC number to every parcel in the county. A UPC is a 13 digit code that relates the position of a parcel numerically in a coordinate system (PLSS). The GIS is able to assign and store attribute (tabular) data associated to a UPC, including addresses, legal descriptions, lot sizes, plats, deeds and/or various other source data that may help locate and identify a parcel. Aerial photography and other GIS map layers are also used to assist staff with parcel mapping. Parcel editing is a continuous process as land records often change and as new source data is assimilated.
- G.I.S. Specialist performs random quality control checks on data entry and ensures that work is completed prior to mailing Notice of Value each tax year.
- Mapping staff also produce hardcopy cadastral maps and provide spatial data for the public and other government agencies for a standard fee.
- All mapping staff provides assistance to the public via in person and by telephone.

**GOAL:** Update all records and maps each year prior to mailing notices of value for the upcoming tax year. Complete with minimal to no errors.

## SUPPORTING INFORMATION:

Santa Fe County Assessor's office uses a Geographical Information System (GIS) to maintain the county's cadastral (Tax) map. A GIS is a computer-based tool used for mapping and analyzing natural and manmade features on the surface of the earth.

The cadastral map (Parcel layer) is the land record for the Assessor's office and is the base layer of Santa Fe County's spatially integrated GIS.

The GIS is integrated with the Assessor's office CAMA system. The CAMA system is able to more accurately value properties as they relate to each other geographically, and assure that properties are being valued fair and equitable.

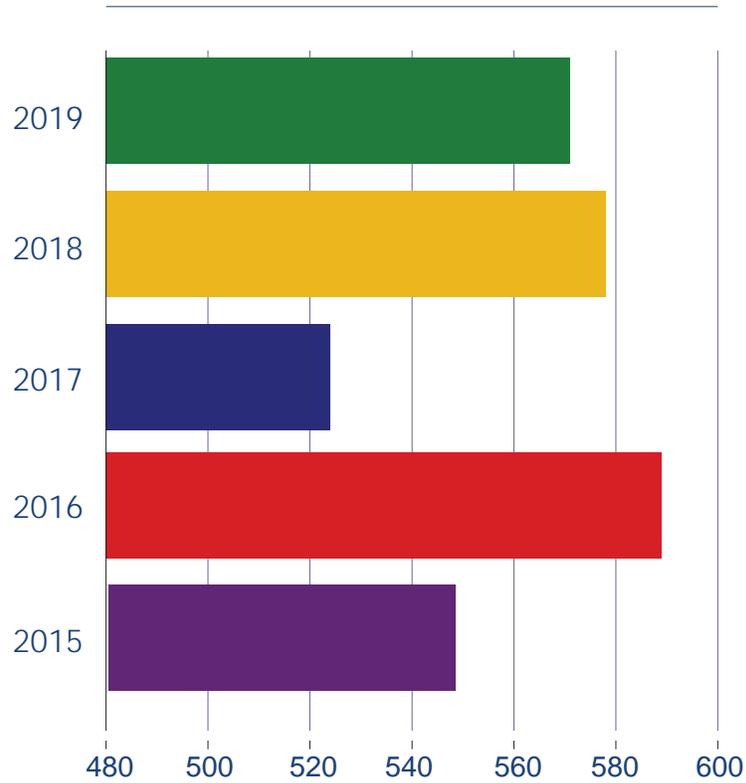
GIS maps assist assessor's appraisers with neighborhood designations and value comparisons. Appraisers are able to analyze markets, create reports and statistical data with GIS maps. Other county departments are also able to use the Assessors' GIS to assist them in their work endeavors. Common records processes such as searching and sorting through records is made easier because of the CAMA system and its mapping interface.



## Historical GIS & Mapping Statistics

Year	Total	Lot splits	Lot consolidation	Lot Line Adjustment	Public Notices	Development plans	Condos	Boundary surveys	Family transfer	Subdivision plats	Easement surveys	Other
2019	570	37	24	39	381	26	8	0	8	12	30	5
2018	578	39	22	43	395	19	3	0	5	22	26	4
2017	524	9	22	43	386	10	5	5	12	17	6	9
2016	589	21	24	46	404	23	4	2	29	23	9	4
2015	548	25	18	51	380	14	8	2	25	15	9	1

### TOTAL





## 2.1D VALUATION/ APPRAISAL: REAL AND PERSONAL PROPERTY

**Approximate Time Frame of Completion:** January 1 to December 31

**Persons Responsible:** (2)-Chief Appraisers, (7)-Senior Appraisers, (12)-Appraisers, (2)-Appraiser Trainee, (1)-Real Estate Appraisal Program Manager, (1)-Cama Specialist

**SUMMARY:** The Office of the Santa Fe County Assessor is statutorily responsible for and authorized to value property subject to valuation for property tax purposes. This includes all real property, business personal property, and livestock, except for property that is assessed by the PTD's state assessed bureau. Those properties include: railroad, communications systems, pipelines, airline and public utilities, etc.

The assessor 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.

In accordance with §7-36-7 NMSA 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 business personal property present in the state on January 1 of each year, the official date of property tax valuation (§7-36-14 NMSA).

Property that is not subject to valuation for property taxation purposes under the Property Tax Code as specified by subsection B of §7-36-7 NMSA includes property exempt from property taxation under the federal or state constitution, federal law, the Property Tax Code or other laws.

All taxable property is to be valued at market value, unless the property is assessed with a special valuation method under § 7-36-20 through § 7-36-33 NMSA 1978. Market value is determined by the sales comparison, income, or cost valuation method, or any combination of methods. The methods for appraising properties must employ generally accepted appraisal techniques (§ 7-36-15).

Assessors are mandated to re-appraise properties either once per year (one-year reappraisal cycle), or once every two years (two-year reappraisal cycle). Santa Fe County Assessor's Office is currently employing a one year cycle. The phrase "current and correct values of property" (when on a one year cycle) as used in §7-36-16 NMSA 1978 means that valuations for any given tax year are to be based on the prior year's market value.

Employing a one year cycle is a tremendous undertaking by the office. However, this cycle is most beneficial to the taxpayer. In a rising real estate market it means smaller increases (3%) in valuation per year rather than a larger increase (6.1%) in valuation every other year. In a decreasing or stagnant market valuations may be lowered each year instead of every other year, and result in a more current and fair assessment for the owner/ taxpayer.



The tax code also imposes limitations on increases in valuation under § 7-36-21.2 NMSA. While under a one year reappraisal cycle, the assessor's value of a property in any tax year shall not exceed 103% of the prior years' value. While under a two year reappraisal cycle, the assessor's value of a property in any tax year shall not exceed 106.1% of the value from two years prior.

### **PROCEDURES DIRECTLY ASSOCIATED TO VALUATION:**

(All dates are approximate and are assigned & accomplished according to workload.)

- **Affidavits (January 2 to December):** Appraisers, and Apprentices field verify all affidavits of sale price for improved residential property for determination if sale is a valid "arms-length transaction" and useable as a comparable. Affidavits are submitted by owners throughout the year and in accordance with the law, are kept confidential.
- **New Construction Permits (January 2 of current year to January 31 of following year):** Appraisers and Apprentices field review all properties that have been issued new construction permits. This process includes: locating the property; interviewing the property owner to determine interior property characteristics; collecting exterior data; measuring the exterior of the structure(s); drawing a floor plan of the structure(s) and enter all relevant data in to ProVal and Ascend computer databases.
- **Land Splits/ Merges (January 2 to December 31):** Appraisers and Apprentices field review parcels of land that have been split or combined by the mapping department. Properties must be checked for correct location of improvements and correct land values on newly created parcels. Ownership is verified and entered via referenced deed or other supporting documents attached to Lot Split/Merges when processed in Mapping Department. This is an ongoing process, but all reviews must be completed prior to all properties being reappraised and prior to the notice of value being mailed each year.
- **Agricultural/ Grazing Land Review (January 2 to December 31):** Under the supervision of the commercial chief appraiser, one appraiser is assigned to review all new applications for an agricultural or grazing special method of valuation. The appraiser field reviews all parcels and approves or denies the application. Appraiser completes the data entry for the approved parcels and notifies the owner of approval by mail. Properties that are denied are sometimes protested and appraiser must defend the decision to deny in a protest hearing if necessary.
- **CAMA (computer assisted mass appraisal) Modeling (February 1 to March 1):** Residential Chief Appraisers prepare and generate new statistical "models" for use in yearly reappraisal.
- **Data Entry (January 2 to December 31):** Appraisers, Apprentices, and Assessment Specialists complete data entry of all information acquired from field work. Supervisors and quality control specialists perform quality control measures.



## **SPECIAL METHODS OF VALUATION:**

- Business Personal Property & Livestock Renditions & NOVs (Dec. to April 1): Requests for information reports are mailed out December 1 of each year to every business owner with a license to operate a business in Santa Fe County. Personal property appraiser receives the completed reports from business owners (by February 28) listing their fixtures and equipment that were depreciated and reported to the IRS for the previous year. Appraiser enters all information into database and generates a value for assessment & taxation purposes. Values are finalized by March 15th of each year and notice of value is mailed on April 1 along with real property NOVs.

Personal property appraiser receives livestock reports from NM State Livestock Inspector's Office listing all livestock that was recently inspected. Appraiser uses the reports and enters information into database for assessment of livestock. A notice of value is mailed to each livestock owner by April 1 of each year. Livestock values are derived from the livestock industry by the Property Tax Division and are provided to the Assessor each year for use in assessing the livestock.

- **Manufactured Home Valuation & Tax Releases (January 2 to December 31):** MH Appraiser and Auditor are responsible for field checking and collecting data on MH's for valuation under the special method as stated in NMSA 1978 7-36-26. In 2013 we began utilizing the electronic version of the N.A.D.A. cost guides to derive values for MH's. This approach once fully implemented will make it easier and more efficient to re-appraise all MH's valued as personal property. Cost tables will be updated yearly by the provider and updated MH values will be automated and calculated in batch.

A manufactured home may be assessed and taxed as real property if permanently affixed to the land and certain other criteria are met as outlined in statutes. In this case the MH is valued as real property and "costed" through the Pro-Val system.

The MH Auditor and Appraiser collect information on MH's for omitted assessments and also issue tax releases to MH owners when owners need a MH moving permit. MH owners must pay their taxes in advance in order to receive a tax release, per state statutes.

## **SUPPORTING INFORMATION:**

**APPRAISALS-** An appraisal is an opinion of value. According to the Property Tax Code, the purpose of appraisals for property tax purposes is to estimate market value. Market value, as defined by the courts, is the highest price estimate in terms of money which a property will bring if exposed for sale in the open market, allowing a reasonable time to find a purchaser who buys with knowledge of all uses to which it is adapted and for which it is capable of being used and assumes a willing buyer and seller. Market value is not the same as sales price but if the market is reasonably competitive, sales price can be strong evidence of market value.



- **Three Approaches to Valuation-** The three approaches to estimating market value have been in existence since the early 1900's, all have been refined through the years and variations developed for specific appraisal problems. The three approaches to estimating value are: sale comparison, cost and income.
- **Sales Comparison Approach-** the Sales Comparison Approach compares recently-sold local similar properties to the subject property. Price adjustments are made for differences in the comparable and subject property. Terms and conditions of the sale have to be analyzed and, if required, adjusted to market based equivalence. If the adjusted prices of several comparables turn out to be similar, the appraiser has good evidence as to the market value of the subject property.

The sale comparison approach is most suitable when there are numerous and frequent sales of similar properties. This approach is widely used in the appraisal of single-family residential properties and vacant land. The reliability of the sales comparison approach rests on the number and quality of available sales. When sufficient and valid sales are available, this approach tends to be the preferred valuation method.

- **Cost Approach-** The cost approach estimates the replacement cost new of the improvements, less the estimated accrued depreciation plus the market value of land. The cost approach is most reliable in new construction and special purpose properties, where there is little to no sales data, and sometimes in commercial and industrial properties.
- **Income Approach-** The income approach requires an appraiser to capitalize net income, after allowable expenses, of a property into an estimate of market value. Successful application of the income approach requires the collection, maintenance, and careful analysis of income and expense data.

The income approach is the best method to use when dealing with income producing properties. This approach recognizes that potential investors demand property because they anticipate a future income stream.

## 2.1E Quality Control & Preparation of Valuation Data for Printing NOVs

**Approximate Time Frame of Completion:** February 1 to March 10

**Persons Responsible:** Assessor's System Programmer, & Quality Control & appraisal staff.

**SUMMARY:** After all appraisal work has been completed for each new tax year and prior to the notice of values being mailed, data is processed for errors. This is necessary in order to prevent major problems prior to mailing, avoid additional costs, and provide the property owner with an accurate and valid valuation.



## PROCEDURES:

- **Checking for Errors:** Systems programmer prints reports of all taxable property. The report lists the prior years' value and the current years' value along with a % difference in the two values. The reports are reviewed by the appraisal staff who check for large increases or decreases in valuation to determine if the changes are valid.
- **Field Reviews:** Appraisal staff field reviews any properties with errors that cannot be determined from the office. Appraisers resolve all errors until lists are complete. Lists are assigned by chief appraisers.
- **Deliver Data (March 15+-):** All data necessary to produce the NOVs is prepared and exported electronically by assessor's system administrator to printing contractor for mailing of NOV by April 1 of each year, or designated official mail date. Printing contractor usually requires the data to be delivered two weeks prior to the mailing date. The office is currently under contract with Peregrine Corporation for printing the notices.

## 2.1F MAILING OF NOTICES OF VALUE & RENDITION PERIOD

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**Approximate Time Frame of Completion:** April 1 to May1

**Persons Responsible:** All assessors' staff.

Summary: Assessors are mandated to mail all notices of net taxable value of the property to all property owners by April 1 of each tax year (§ 7-38-20 NMSA), unless an extension has been granted by the NM Property Tax Director. The notice of value is the culmination of the assessor's responsibilities and efforts.

The NOV informs the property owner of the valuation that is determined by the assessor's office for property tax purposes. The 30 day time period from the date the notices of value are mailed is known as the rendition period. During this 30 day period the owner or their representative (licensed appraiser, tax consultant, or attorney) is afforded the opportunity to "protest" their valuation, and file for taxpayer benefits such as exemptions. This period is the busiest time of year for "walk-in" traffic by the public and phone calls.

## PROCEDURES:

- **Mail NOVs (April 1 or before):** Chief Deputy and Assessor's System Programmer collaborate and ensure that contracted printing company mails out approximately 89,000 notices as scheduled.
- **Public Assistance (April 1 to May1):** Assessment specialists, assessment supervisor and appraisal staff provide information and assistance to walk-in and phone in customers. Staff also provides assistance and receives applications for head of family exemptions, veteran's exemptions, valuation freezes, church exemptions, charitable / educational exemptions and agricultural / grazing status.



- **Receive Protest Forms (April 1 to May1):** All three Chief Appraisers and assigned appraisal staff meet with property owners in person to discuss concerns with assessor's valuation and accept protest forms. Forms are filled out electronically. Copies are made and given to protestant. Chief appraisers assign and distribute protests to appraisal staff.
- **Process Incoming Mail (April 1 to May 31):** Two quality control specialists are responsible for retrieving mail from the post office and printing out e-mails that are sent to [assessor@santafecounty.gov](mailto:assessor@santafecounty.gov). All mail is sorted and scanned into assessor's database. Scanned documents are linked to their property location ID. Originals are distributed to the appropriate staff for assignment of work. When no longer needed originals are filed and stored for the mandated time period. A follow up process is used to ensure all correspondence is addressed by staff.
- **Application Review & Data Entry (January to December):** Chief Deputy, Appraisal/Assessment Manager, and assessment specialists determine eligibility and review all exemption and freeze applications that were filed during rendition period. Assessment specialists complete data entry of all information acquired from field work.

## 2.1G VALUATION PROTESTS

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**Approximate Time Frame of Completion:** April 1 to August 15 (goal)

**Persons Responsible:** Chief Appraisers, Senior Appraisers, Appraisers, Trainees, Assessment Specialist staff, Assessor's Attorney

**SUMMARY:** Each year property owners or their representative may appeal the value or classification determined for their property by filing a petition of protest with the county assessor within 30 days of the official mail date of the notice of value. Santa Fe County typically mails notices on or around April 1st of each year. The assessor may mail NOV's later than April upon approval from the NM Property Tax Director. All protests are mandated to be resolved within 180 days of filing the protest with the assessor's office. This deadline may be extended by the tax director if the assessor requires and requests more time to resolve protests.

### COMMERCIAL PROCEDURES:

- **In office review and onsite inspection(April to June 15):** Protest petitions are assigned to the appraisers to review. This review includes determining the reason for the protest, determining if a field review needs to be completed, reviewing any provided evidence from the owner. Field reviews include: Taking current photos, inspecting the exterior of the property and the interior if requested by the owner. In office reviews include comparing Pictometry to Proval, researching deeds, verifying and correcting all pertinent data and comparing sales in the area to the subject property.



- **Informing the Owner:** After the field review has been completed the appraiser, with assistance from the assessment specialists, e-mails or mails a letter informing the property owner of any change to their valuation. If an adjustment has been made, and the owner is in agreement with the valuation, they may choose to withdraw the petition of protest by signing and returning a copy of the letter.
- **Informal Conference (May 4 to May 22):** If the appraiser does not adjust the valuation or the owner remains in disagreement with our revised valuation, the owner may choose not to withdraw the protest and proceed with the protest process. If this is the case, the appraiser will schedule "informal conferences" and meet with protestant in person. At this time the appraiser informs the owner of any changes made to the property records and presents the owner with information that supports the assessor's valuation. Owners may provide any new documentation they have not already provided to the office in support of their value for the appraiser to consider.
- **Formal Hearings (6 to 8 weeks between July and August 15, or as necessary):** If the protest is not resolved at the informal conference, then a formal hearing will be scheduled by the appraiser before the County Valuation Protest Board. The Assessor is required to notify the protestant by certified mail of the date, time, and location of the hearing at least 15 days prior to the hearing. In addition, the office provides a nine page "Information Pamphlet" that provides the owner with more information relating to the protest hearing process. Appraisal staff prepares written reports and present testimony, exhibits and is cross examined at the protest board hearing.

## RESIDENTIAL PROCEDURES:

- **In office review and onsite inspection (April to June 15):** Protest petitions are assigned to the appraisers to review. This review includes determining the reason for the protest, determining if a field review needs to be completed, reviewing any provided evidence from the owner. Field reviews include: Taking current photos, inspecting the exterior of the property and the interior if requested by the owner. In office reviews include comparing Pictometry to Proval, researching deeds, verifying and correcting all pertinent data and comparing sales in the area to the subject property. Protests filed by agents may not have as complete a review as these protests go straight to an informal conference with limited information being supplied by the agent.
- **Informing the Owner:** After the field review has been completed the appraiser, with assistance from the assessment specialists, e-mails or mails a letter informing the property owner of any change to their valuation. If an adjustment has been made, and the owner is in agreement with the valuation, they may choose to withdraw the petition of protest by signing and returning a copy of the letter.



- **Informal Conference (June 15 to July 15):** If the appraiser does not adjust the valuation or the owner remains in disagreement with our revised valuation, the owner may choose not to withdraw the protest and proceed with the protest process. If this is the case, the appraiser will schedule “informal conferences” and meet with protestant in person. At this time the appraiser informs the owner of any changes made to the property records and presents the owner with information that supports the assessor’s valuation. Owners may provide any new documentation they have not already provided to the office in support of their value for the appraiser to consider.
- **Formal Hearings (6 to 8 weeks between July and August 15, or as necessary):** If the protest is not resolved at the informal conference, then a formal hearing will be scheduled by the appraiser before the County Valuation Protest Board. The Assessor is required to notify the protestant by certified mail of the date, time, and location of the hearing at least 15 days prior to the hearing. In addition, the office provides a nine page “Information Pamphlet” that provides the owner with more information relating to the protest hearing process. Appraisal staff prepares written reports and present testimony, exhibits and is cross examined at the protest board hearing.

### HISTORICAL PROTEST DATA: QUANTITY OF PROTESTS FILED



### SUPPORTING INFORMATION:

The County Valuation Protest Board consists of three members. Two members and two alternates are residents of the county, and are appointed by the County Commission. The third member and an alternate are employees of the State Property Tax Division, and serve as the chairperson of this board. The hearing is an open meeting and is also recorded, for appeal purposes, by one person from the PTD. The protest board will hear testimony and accept documentation from both the assessor’s office and the protestant.

After the hearing the board will privately discuss and decide the case. The board will then mail a written decision and order to both parties within thirty days after the hearing, as required by statute. If the board rules in the owner’s favor, the Assessor’s valuation will be adjusted accordingly.



If a protestant fails to appear at the hearing, the protest will be denied and the valuation will default to the assessor's value, which may have been amended from the NOV. Property owners or the county may appeal final decisions or orders from a district court.

If a person misses the deadline for filing a protest, the owner may file a "Claim for Refund" in the Santa Fe District Court after the County Treasurer mails tax bills in November of each year. Claims must be filed against the county assessor, no later than the sixtieth (60) day after the due date for the first installment of the tax that is subject to a claim of refund. Payment of all taxes due in accordance with the tax bill must be made prior to the delinquency date before filing for a claim for refund. Claims must contain the property owners' names and addresses, as well as other persons receiving a tax bill for the property. The action must state the basis for the refund claim, the amount of the refund to which the owners believe they are entitled, and amounts paid.

Once the courts have determined the amount of refund, if any, the County Assessor and the County Treasurer will make the appropriate change to the tax records.

Claim for refunds, amongst other issues, are usually defended in court by the assessor's contract attorney, Bridget Jacober with assistance and testimony from Assessor staff. Over three hundred refund claims have been filed in the past 6 years.

**GOAL:** Successfully resolve all protests prior to August 15, (before the tax roll is generated) or no later than the statutory deadline of 180 days after the protest is filed.

## 2.1H STAFFING & PROFESSIONAL DEVELOPMENT

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In order to accurately and professionally accomplish the mandated duties of the office, the Assessor must hire educated, experienced, and motivated individuals and provide continuous training and continuing education in the field of real and personal property appraisal. Having well trained and professional individuals in other facets of the duties of the office is equally important and essential to our office.

Under §4-39-2 NMSA, the issuance of certificates and incentive pay is authorized upon completion of a series of four one week long courses taught by our professional organization called the International Association of Assessing Officers. An Assessor, Deputy Assessor or appraiser can earn the designation of "Certified Property Appraiser" issued by New Mexico Property Tax Division. Recently, a continuing education program was self-imposed by the Assessor's Affiliate and endorsed by PTD. The Santa Fe County Assessor's Office has 19 fulltime employees designated as New Mexico Certified Appraisers.

Appraisal certification ensures adequate knowledge of the principles of property appraisals, assessment techniques, and property tax laws. Certification also enhances an individual's and the public confidence in the work being performed by the assessor office. Santa Fe County has agreed to implement a certification program similar to the one stated above. The incentive pay is included with the assessor's appraisal staff salaries.

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 for a NM



Certified Public Assessing Official" designation. Nationally recognized designations are also available through our membership in the IAAO. Several of our appraisers are currently working towards one of these designations. The Assessor's goal is to re-classify the appraiser's position and compensate them accordingly once the designation is attained.

County Assessors and their staff should be very familiar with traditional appraisal methods, real estate markets, and local conditions. Other technical and professional skills needed are: statistical skills for building and applying statistical models, management skills for recruiting, training and directing staff, data processing skills for designing and maintaining computer programs, and public relation skills for dealing with the public and the media.

Our employees possess skills in administration, mass appraisal, mapping/GIS, and personal real property appraisals. Our employees are able to appraise/develop values for all property types within Santa Fe County, and are able to defend those values at every level of appeal. Continuing training and education is a major resource for the success and performance of the office, and highly recommended and enforced.

**THE FOLLOWING IS A LISTING OF THE COUNTY ASSESSORS' STAFF BY PRIMARY FUNCTION:**

ADMINISTRATION		APPRAISAL		CLERICAL	
Elected Assessor	1.00	Residential	13.00	Title Examiner	1.00
Chief Deputy Assessor	1.00	Commercial	4.00	Intern	2.00
Operations Manager	1.00	Real Estate	8.00		
Administrative Assistant	1.00	GIS	3.00		
Systems Programmer	1.00	C.A.MA. Specialist	1.00		
Customer Service	4.00				
Quality Control	4.00				

The Chief Deputy Assessor and the two Chief Appraisers are responsible for all valuation maintenance and reappraisal programs. They will be responsible for implementing administrative policy, enforcing procedural and quality control standards, directing, training, and assigning duties to temporary personnel and performing the other statutory ongoing administrative duties.

The County Assessor believes that education should be an ongoing program and it only strengthens the valuation program. The Protest Board and District Court gauge the level of professional expertise of an appraiser by the appraiser's credentials. Therefore, assessment personnel are expected and encouraged to attend all Property Tax Department's accepted appraisal courses and any licensing or certification program. This will benefit Santa Fe County by successfully defending valuation protests that ultimately impact county budgets.



## 2.2 PERIODIC DOOR TO DOOR RE-INSPECTION PLAN

The second essential component of a proper valuation maintenance program is the requirement for periodic re-inspection of all properties in Santa Fe County. The New Mexico Property Tax Division has directed assessors to implement a four to six-year re-inspection cycle for this purpose, which is in conformance with a professional standard of the International Association of Assessing Officers. The main function of these inspections is to verify and update existing information and discover improvements to properties that are not currently on the tax schedule.

### 2.2A PRIOR RE-INSPECTION PLAN COMPLETED BY DECEMBER 31, 2019

The office completed the initial 5-year reappraisal plan 2015-2019. The new 3-year reappraisal plan will be implemented ranging from April 2020 through 2022. Work included field verifying, collecting data, and reappraising the last remaining properties to be inspected, including:

1. Manufactured Homes
2. Residential Condos
3. Commercial Improved Properties
4. Agricultural & Grazing Properties

### 2.2B 1ST YEAR PARCEL BY PARCEL RE-INSPECTION PLAN PHASE 1 COMMENCED APRIL 2020

Due to the COVID-19 epidemic, the Office of the Santa Fe County Assessor's staff were deployed to work remotely from their homes. As a result of teleworking, the office began the three-year re-appraisal plan on April 01, 2020. The plan involves reviewing & re-inspecting both residential and non-residential accounts each year of the plan to achieve total coverage of 84,017 real property accounts in Santa Fe County.

#### APPROACH:

To accomplish this three-year project, we use three systems:

- Oblique imagery;
- Specialized software – Change Finder; and
- Field Inspections

#### PHASE 1- COMPLETED IN 2020

1. Year One consists of residential neighborhoods south of I-25 and all Santa Fe County commercial neighborhoods other than City of Santa Fe. Districts for residential neighborhoods include: Moriarty School District inside Town of Edgewood City limits (08T-IN), Moriarty School District outside Town of Edgewood (08T), and Santa Fe School District outside city limits south of I-25 (C-Out south). Districts for commercial neighborhoods include: Moriarty School District inside Town of Edgewood City limits (08T-IN), Moriarty School District outside Town of Edgewood (08T), and all of Santa Fe School District outside city limits (C-Out), Espanola School District inside city limits (18-IN), Espanola School District outside city limits (18-Out), and Pojoaque School District (1). **Year One contains 55 neighborhoods consisting of 24,976 parcels.**

#### QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:

A per day ratio for residential/commercial/MH properties is as follows:

$$\frac{24,976}{\text{Total Parcels}} \div \frac{68}{\text{Days between August \& December}} = \frac{367}{\text{Parcels}} \text{ per day overall, } \frac{367}{\text{Parcels}} \div \frac{14}{\text{Appraisers}} = \frac{26}{\text{Parcels}} \text{ per person per day}$$



**PHASE 2- COMPLETED IN 2021**

2. Year Two consists of residential Santa Fe County neighborhoods north of I-25 with just the southwest portion of City of Santa FE and All Commercial neighborhoods in southwest and central City of Santa Fe Area (excluding eastside). Districts for residential neighborhoods include: Santa Fe School District outside city limits north of I-25 (C-Out north), Espanola School District inside city limits (18-IN), Espanola School District outside city limits (18-Out), Pojoaque School District (1) and only southwest portion of Santa Fe School District inside city limits (C-IN SW). Districts for commercial neighborhoods include: Southwest and central portion of Santa Fe School District inside city limits (C-IN SW & central).

**Year Two contains 64 neighborhoods consisting 25,564 parcels.** Details are as follows:

**QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:**

A per day ratio for residential/commercial/MH properties is as follows:

$$\frac{25,564}{\frac{\text{Total}}{\text{Parcels}}} \div \frac{68}{\frac{\text{Days}}{\text{between}} \frac{\text{August \&}}{\text{December}}} = \frac{376}{\text{Parcels}} \text{ per day overall, } \frac{376}{14} \div \frac{27}{\frac{\text{Appraisers}}{\text{Parcels}}} \text{ per person per day}$$

**PHASE 3- COMPLETED IN 2022**

3. The Year Three consists of remaining residential neighborhoods in central and eastside City of Santa Fe and Commercial neighborhoods in the eastside of City of Santa Fe. Districts for residential neighborhoods include: Central and eastside portion of Santa Fe School District inside city limits (C-IN central & eastside). Districts for commercial neighborhoods include: Eastside portion of Santa Fe School District inside city limits (C-IN eastside).

**Year Three contains 37 Single Family neighborhoods consisting of 22,172 parcels and 18 condominium neighborhoods consisting of 6,021 parcels.** Details are as follows:

**QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:**

A per day ratio for residential/commercial/MH properties is as follows:

$$\frac{28,193}{\frac{\text{Total}}{\text{Parcels}}} \div \frac{68}{\frac{\text{Days}}{\text{between}} \frac{\text{August \&}}{\text{December}}} = \frac{414}{\text{Parcels}} \text{ per day overall, } \frac{414}{14} \div \frac{29}{\frac{\text{Appraisers}}{\text{Parcels}}} \text{ per person per day}$$

**REINSPECTION PLAN PROCEDURAL OUTLINE:**

All changes made to a property along with any data gathered from the field inspection will be entered to the property record at the time of the review. Any changes which result in a change to the valuation will be reflected on the notice of value for the following year.

**1. INITIAL REVIEW**

a. Proval vs historic record

- i. Comparison is made to make sure present record is accounted for in value
  - 1. If not then changes need to be captured.



## b. Pictometry

i. Comparison of Pictometry is made to current card in Proval

1. All angles must be viewed

a. If changes then additions need to be captured

## c. Determine if the property will need a field review:

i. Any square footage discrepancies.

1. Unable to make determination in Pictometry

ii. Needs an updated photo for grade, condition or other circumstances.

d. Owner has requested we do so.

## 2. GATHER PROPERTY CHARACTERISTICS

### a. Update amenities

i. Estimation

ii. Property characteristic forms

iii. Appraisal of property

iv. Owner interview

## 3. DATA ENTRY IN PROVAL

### a. Vacant land

i. Acreage is updated or confirmed in Land Tab.

ii. Land is updated to land schedule or sales comparison is used to determine new values

iii. Allocations are confirmed

### b. Single residential

i. Acreage is updated or confirmed in Land Tab.

ii. Land is updated to land schedule

iii. Property characteristics are entered and confirmed in Proval

iv. Allocations are confirmed

v. Cost is performed, change of value is determined.

vi. Notes are entered, photos updated



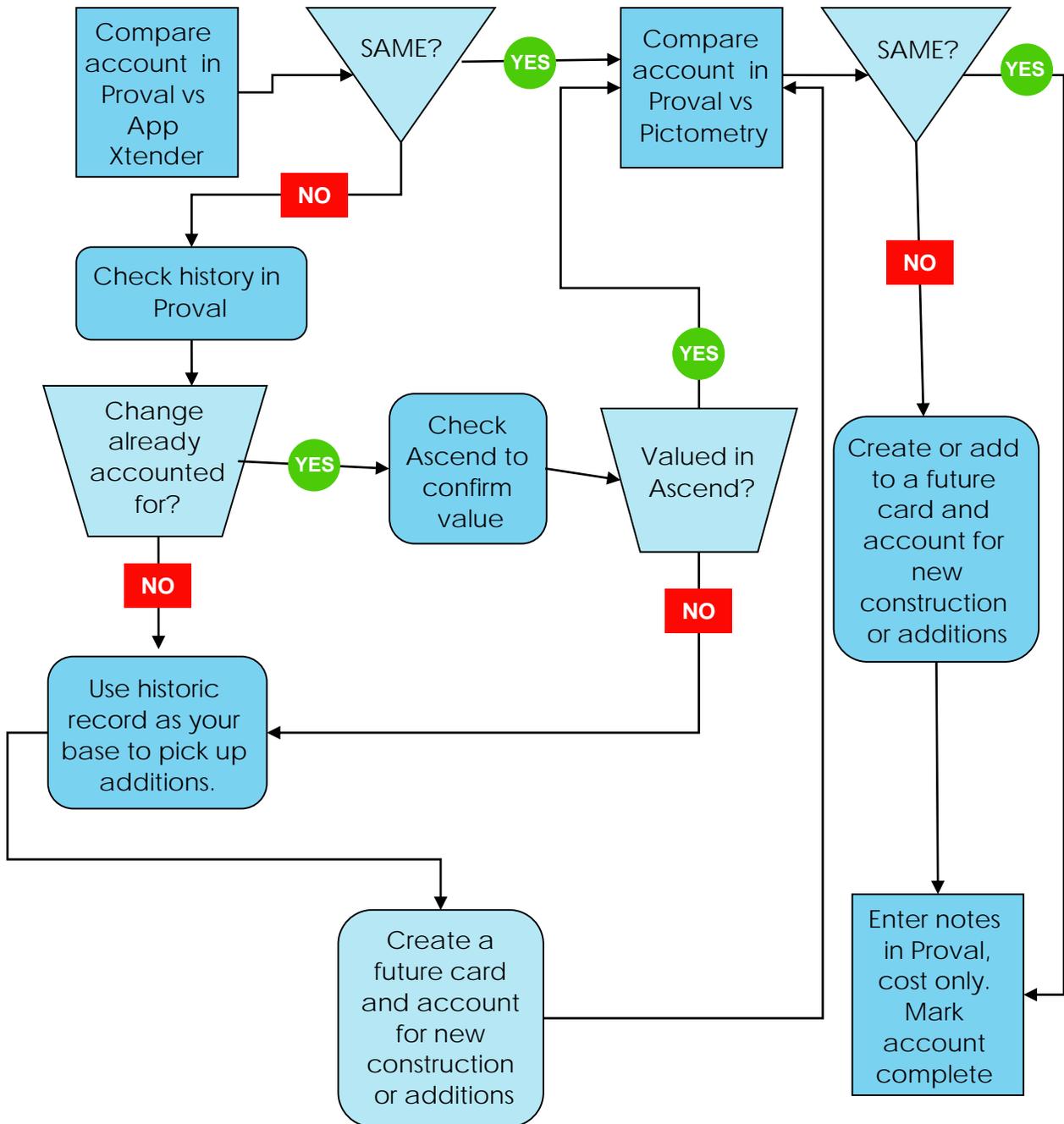
## 3 YEAR APPRAISAL PLAN MAP

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## RE-INSPECTION FLOW-CHART





## 2.3 NET TAXABLE VALUE

	Tax Year (TY) 2019	Tax Year (TY) 2020	\$ Change	% Change
Total Taxable Value	\$7,537,506,733	\$7,867,797,324	\$330,290,591 \$100,230,917 Net New	4.38%
Total Residential Value	\$5,883,616,537	\$6,185,393,085	\$301,776,548	5.12%
Total Non-Residential Value	\$1,653,890,196	\$1,682,404,239	\$28,514,043	1.72%