



**SANTA FE COUNTY
ASSESSOR'S OFFICE
Valuation Maintenance Program**

Submitted By:

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**Presented to Santa Fe County Board of
County Commissioners**

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PREFACE

County Assessors are 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 Valuation Maintenance Program Purpose

In accordance with 7-36-16 (E) NMSA 1978, the purpose of this report is 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 for this function. This program is subject to the approval of the majority of county commissioners.

2 Valuation Maintenance Program Components

The valuation maintenance program developed and implemented by the Santa Fe County Assessor consists of two major components: 1- Re-appraisal 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 Re-appraisal and Data Maintenance Plan: Yearly Cycle

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

Approximate Time Frame of Completion: January 2 to May 31

Persons Responsible: Assessor, Deputy Assessor, Dept. Administrator

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 "1% Revaluation 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 2 to February 28):** 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 (March):** Department administrator prepares all budget forms and packets and submits to county finance department within deadline set by finance department.
- **Informal Hearings (April):** Assessor, Deputy, & administrator attend informal budget hearings conducted by finance director and staff.



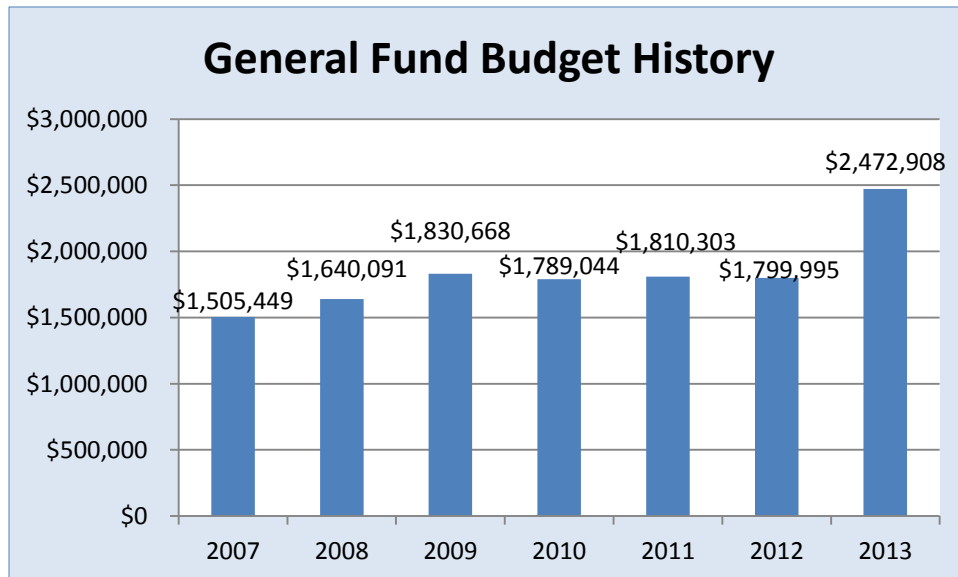
- **Commission Hearings (May):** Assessor & Deputy present budget request at formal budget hearings before the Board of County Commissioners (BOCC).
- **Final Adjustments (May):** Adjustments are made to each budget as necessary and budgets are finalized with finance department and approved by BOCC.

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.

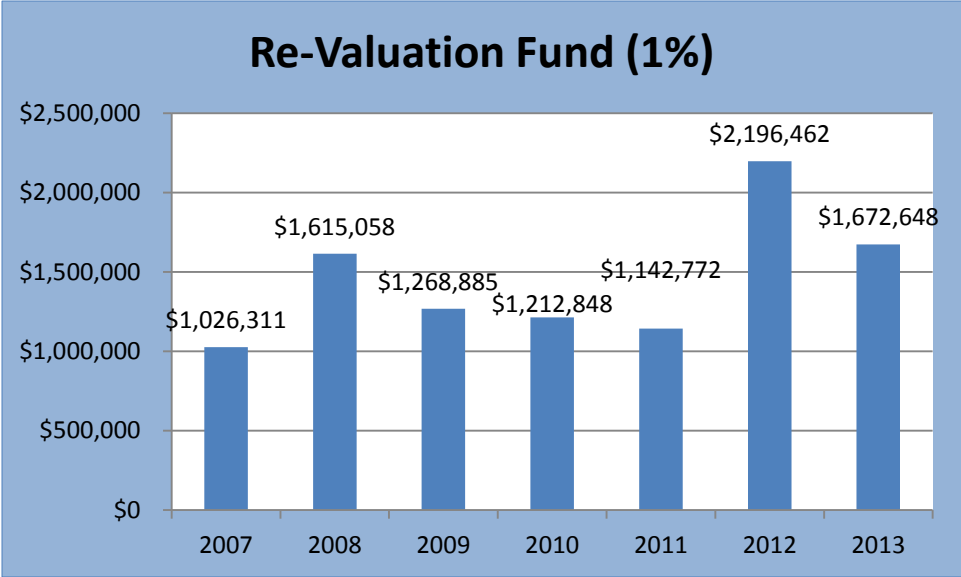
Supporting Information:

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

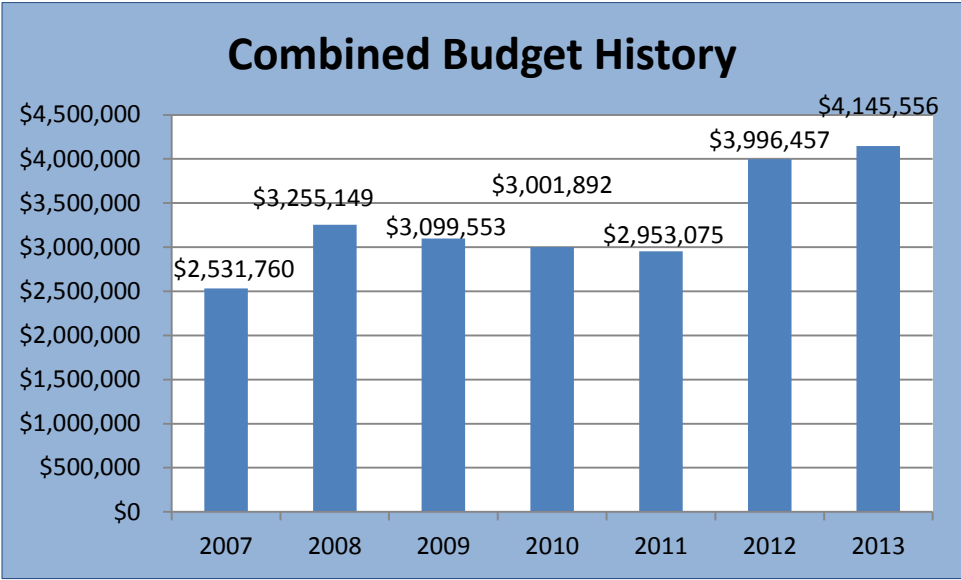
Historical Budget Data:



The increase for FY 2013 budget is due to the door to door re-inspection plan started in FY 2012.



The increase for FY 2012 budget is due to the door to door re-inspection plan started 2/2012.



2.1b Real Property Ownership Transfers

Approximate Time Frame of Completion: January 1 to December 31

Persons Responsible: (1)-Assessment Supervisor, (3)-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. Assessor’s records must be updated to reflect the current owner’s name and mailing address to ensure assessment to the correct owner. Various documents are filed and processed throughout the year, therefore this process is continuous.



Procedures:

- Assessment Supervisor assigns transfers to Assessment Specialists for data entry in to assessor's "Ascend" database, and assists with transfers as necessary.
- 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.
- Assessment Supervisor performs random quality control checks on entered data and ensures completion of work within assigned deadlines.

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

Approximate Time Frame of Completion: January 1 to December 31

Persons Responsible: (1)-G.I.S. Analyst, (3)-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. Analyst 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. Analyst 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:

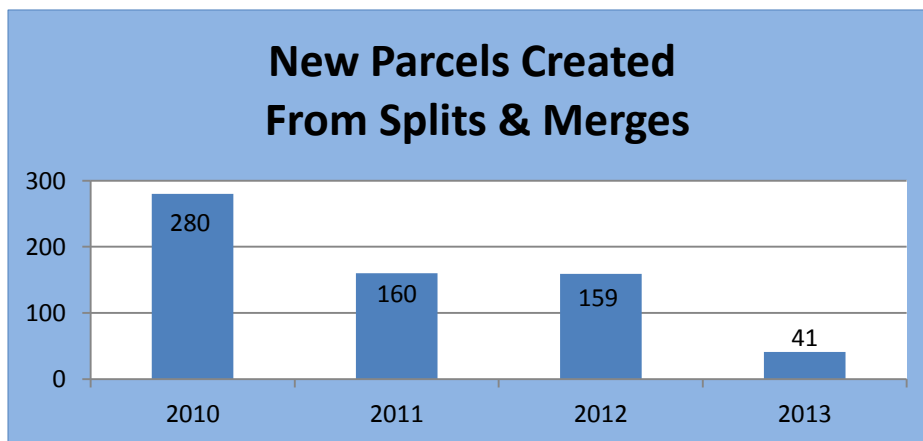
Santa Fe County Assessor's office uses a Geographical Information System (GIS) to maintain the county's cadastral (Tax) map. A GIS is a computer-based tool used for mapping and analyzing natural and manmade features on the surface of the earth.

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 Data:



2013 data is as of 5/20/13.



Historical GIS & Mapping Data:

Year	Public Notices	Lot Line Adjustments	Lot Splits	Condos	Boundary Surveys	Family Transfers	Development Plans	Subdivisions	Easement Surveys	Lot Consolidations	Other	Total # of Plats
2006	640	110	99	81	66	68	34	64	42	24	25	1253
2007	568	117	77	62	51	55	35	27	29	21	28	1070
2008	102	23	13	16	14	14	15	7	10	6	4	224
2009	272	80	33	31	31	36	30	21	12	20	13	579
2010	267	54	38	26	24	20	26	11	10	8	11	495
2011	310	53	41	14	23	17	26	14	16	17	10	541
2012	334	53	39	7	22	17	23	8	12	22	8	545
Totals	2493	490	340	237	231	227	189	152	131	118	99	4707

2.1d Valuation/ Appraisal: Real and Personal Property

Approximate Time Frame of Completion: January 1 to December 31

Persons Responsible: (3)-Chief Appraisers, (7)-Senior Appraisers, (14)-Appraisers, (2)-Field Auditors, (1)-Manufactured Housing Auditor

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. These 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 (September 1 to February):** Appraisers, and Field Auditors 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 (October to January 31):** Appraisers and Field Auditors 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 Auditors 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. 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 to December):** Appraisers, Field Auditors, 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. The cost approach to value is used to determine cost new less depreciation. 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. MH Auditor collects information on MH’s for omitted assessments and also issues 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 Approached 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, & 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

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 and 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 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, veterans 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. 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.
- **Application Review & Data Entry (January to December):** Appraisers, field auditors, 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

Approximate Time Frame of Completion: April 1 to September 30

Persons Responsible: Senior Appraisers, Appraisers, Field Auditors, and Assessment Specialist staff, Assessor's Attorney

Summary: Each year property owners 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.

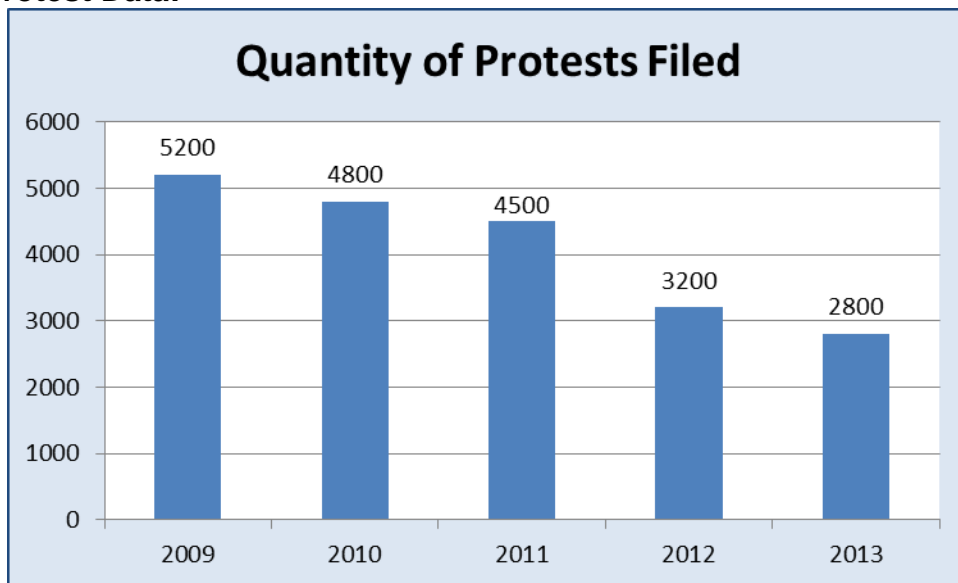
Procedures:

- **On Site Inspection (April to June 15):** Protest petitions are assigned to appraisers & auditors for a complete on site review of the property. This review will include: taking current photos, inspecting the exterior of the property, verifying and correcting all pertinent data, and measuring and sketching the exterior of all structures if necessary. In some cases an interior inspection may be necessary as well. Protests are distributed as evenly as possible to each appraiser in order to maintain fairness.
- **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 August 31):** If the appraiser has not adjusted 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 Protestants 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 September):** 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 cases before the protest board.

Historical Protest Data:



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 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. 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. 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. 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 finance department will make the appropriate change to the tax records.

Claim for refunds are usually defended in court by the assessor’s contract attorney, Bridget Jacober. Over three hundred refund claims have been filed in the past 6 years.

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

2.1g Staffing & Professional Development

In order to accurately and professionally accomplish the mandated duties of the office, the Assessor must hire educated and experienced 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 12 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:

STAFFING					
ADMINISTRATION		APPRAISAL		CLERICAL	
Elected Assessor	1	Chief Appraiser	3.00	Administration	1.00
Administrative Assistant	1	Residential Appraisers	19.00	Title Examiner	1.00
Chief Deputy Assessor	1	Commercial Appraisers	2.00	Deeds / Mapping	3.00
Deputy Assessor(s)		Manufactured Homes	1.00	Exemptions	
GIS Director	1	Business Personal Property	1.00	Data Entry	6.00
		Agriculture / Grazing Land	1.00	Quality Control	2.00
		Livestock			

The Chief Deputy Assessor and the three Chief Appraisers are in charge of 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 Boards and Court of Appeals 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 good 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 five to six-year re-inspection cycle for this purpose, which is also a standard of the International Association of Assessing Officers. The main function of these inspections is to verify and update existing information.



2.2a Plan Summary:

On February 28, 2012, Santa Fe County entered into a contract with Tyler Technologies for a door to door re-inspection project or “Data Collection Project”, as it has been referred to. The project entails conducting data collection of single family residential properties for use by the Santa Fe County Assessor’s Office on approximately 54,830 residential properties. The project is currently underway and includes:

- An on-site visit and an inspection of the exterior of all improvements and out buildings,
- Collection of all pertinent data not presently recorded or recognized on the Assessor’s database, including: measuring and sketching all improvements Estimated number of parcels is 35,176
- Photographing the exterior (street view) of all principle dwellings, (54,830 parcels),
- Taking a G.P.S. point of all principle dwellings (54,830 parcels),
- Interviewing property owners as necessary, in person or by telephone,
- Providing all collected data, sketches, and photos back to the Santa Fe County Assessor in a digital format.

2.2b Public Relations:

The first step in any successful re-inspection begins with an effective public relations program. The success of the program is dependent upon the level of understanding and support given by the general public.

Public Relations Plan:

- The project began by issuing a press release to the local media, informing the public of the project.
- A web page was created on the assessor’s web site providing information about the project including: a project overview, area maps, photos of the Tyler contracted employees, and FAQs.
- Assessor Domingo Martinez and Chief Deputy Gary Perez also completed radio interviews with two local radio stations.
- An informational letter was developed by the Assessor and sent to every property owner affected by the project in advance of phase 2 of the project arriving at their doorstep.
- A printed letter was also made available to property owners who inquired during phase 1 of the project.
- Door hangers were also prepared and placed on doors when no one was home to answer questions.
- The news media and local law enforcement has also been be kept informed as to the projects, progress, and progress.



The data collection project is anticipated to be complete by August 1, 2013. At that time all data collected by Tyler Tech. will be exported to the Assessor for completion of their portion of the project. The Assessor's will then use the data to re-appraise those properties for the 2014 tax cycle. Assessor staff is currently performing quality control checks on the data already received. The staff has reviewed 5,032 properties and reappraised them for the 2013 tax year. Changes were reflected on the 2013 notice of value. Valuation changes for these 5,032 properties are as follows: 3% increased, 35% decreased, and 62% were unchanged.

2.2c Project Scope and Schedule:



Phase 1: Mobile Collection – Field Data Collection Services

The Mobile Collection Unit Phase of the project will involve **vehicle** based collection of street level images from public access and collection of exterior appraisal characteristics capable of being assessed from a mobile platform. The process and field-verified database created by the Tyler Technologies collection service contains highly accurate field-verified property data for every residential structure in the jurisdiction. Collected information and software will be installed at County office(s) to enable immediate use of information collected to date, and aid in the review of any newly discovered improvements.

As an alternative approach to the specified imaging requirements contained in the Request for Proposal, Tyler proposes to collect a single image using a vehicle based collection system for each residential parcel in the County which meets the following criteria:

- Single family dwellings less than 5000 sq. ft. in size.
- Homes that are considered custom or mansion grade will have multiple images collected, as deemed appropriate, to sufficiently convey the values of the subject structure(s).



Tyler's proposed methodology for collection of imagery is based upon its experience in similar data collection projects over numerous years, balancing the clients return on their investment and sound appraisal and data collection abilities. The use of vehicle mounted proven technology allows the photographer to appropriately line up, frame, size, and validate the image immediately at the point of acquisition.



The following points have been considered in our proposed approach — a single image collected on select properties types:

- The consistency of image quality and information available for mass appraisal practices.
 - The speed of acquisition, and opportunity for immediate use of information.
 - Quality control and verification of vendor presence and progress.
 - Speed at which new discovery is made and reported to the County.
 - Inherent value of rear facing photo's versus public perspective and privacy concerns.
 - Cost of data acquisition.
1. **Street-View Imaging** – For each primary residential structure in the jurisdiction **one** or more digital photographs of the structure taken from the closest public access point will be recorded. On properties with primary structures greater than **five thousand square feet** (custom or mansion grade properties) **two** or more photographs will be taken of each significant structure visible from public or private access. Additional photographs will be recorded as necessary to convey the value of the subject property.

The deliverable photos will be in digital format for integration with the County's other Microsoft Windows compliant systems. The digital photos will be compressed using industry standard JPEG (.jpg) compression and a **photo resolution of 3648 x 2736, 10 megapixels (or less if the County requests)**. Each digital photo will be labeled with the parcel identification number and the date the photograph was recorded. Multiple copies of images can be provided at various resolutions upon request.

Image Criteria – The following factors will be used to determine the image criteria for each photograph:

- An unobstructed curbside digital photograph captured without entering private property. When possible, and without affecting the best view, the structure will be imaged so that the front door/facade as well as one side of the building is visible providing depth of building. Additional images will be collected as needed to convey value, while a visibility code will be added to the attribute table to flag obstructed structures/views.
- Each structure will be appropriately framed to demonstrate the structure's proportionate height, width, and exterior condition.



- No part of the structure will be cropped unless absolutely necessary due to size or location of the building on the property.
- Each photograph will be clearly focused with adequate tint, brightness, contrast and proper exposure.
- Tyler Technologies warrants that each photograph will meet the above described quality criteria and at no additional expense to the County will retake unacceptable photographs.

Additional information on technical collection information and imaging standards is contained in the Additional Information Section which follows the Appendix.

2. **Geo-Referenced Structure Locations** – Vehicle based field data collection will be accomplished with a mobile data collection vehicle, equipped with a commercial studio quality camera with zoom capability, a GPS receiver, and an on-board computer capable of recording a color digital photograph. A Geographic Information System (GIS) will be used to obtain and assign x, y coordinates for all structural images. For each of the structure and unit photographs, an x, y coordinate will be stored in a point attribute table file. The point attribute table file will contain two coordinates, one for the position of the mobile collection unit when the photograph is recorded, and one for the position of the structure’s primary entrance. The x, y coordinate for the primary entrance will be determined from an “ortho accurate” process, where the coordinate is selected from an orthophotograph for the point over the primary entrance and within the exterior boundary (footprint) of the structure.
3. **Parcel Primary Address Verification** – This process will verify and create a corrected site address for each parcel and the primary address for each parcel that can be determined from public access. The address database structure will be consistent with the National Emergency Number Association (NENA) data exchange format, or as determined with Santa Fe County officials.
4. **Mobile Collection - Appraisal Data Collection and Verification** – Incorporated in the vehicle Field Data Verification process using Tyler Technologies property information collection system (PICS) is the verification and data collection of appraisal property characteristics, which provides a high quality and affordable method of verifying the accuracy of assessment data in the field.
5. **Property Characteristic Review** – The vehicle based field appraiser will be responsible to visually compare or record exterior assessment data as specified within the Request for Proposal with the visible improvement in the field to determine if they correspond or are ascertained where required. Two options have been included in this proposal: the appraiser in the van is a Tyler employee, or the appraiser is a County of Santa Fe employee. The price difference between the two options are displayed on the Pricing section of our response.
6. **Identification of parcels not included in Phase 2-** During Phase 1, Tyler Technologies will utilize the County’s existing sketches downloaded from ProVal to identify the parcels that have current CAMA data. This information will be utilized to focus the efforts in Phase 2 and limit the parcels that are physically measured to those without CAMA data.

In those cases where the data cannot be accurately determined from the mobile collection unit, the field appraiser will flag the entire parcel for further review during the onsite physical field inspection.



Characteristics which will be collected or verified during the Mobile Collection inspection phase, by a Tyler Appraiser, include:



- Street Front Picture(s)
- Physical Address
- Age
- Building Type
- Grade
- Condition
- Story Height
- View
- Roof Type
- Exterior Wall type
- Exterior Wall Covering
- Other items Influence value

Additional information on technical collection information is contained in the Additional Information Section which follows the Appendix.

Tyler Technologies will provide the County's project manager and law enforcement agencies with the general location of its operations on a routine basis. Throughout the residential data collection project, private citizens may contact law enforcement about the Tyler field crews. By proactively working with the public agencies responding to public inquires, the public and the agencies will be informed and educated about the purpose of the project.

Each van will be identified as an imaging van working on behalf of the project. Signage displayed on the side of the van lists the phone number taxpayers may call to confirm the identity of the van and the purpose of the project. Each van is equipped with a cell phone and can be reached by the County's personnel or law enforcement officials immediately if needed. The staff is trained to interact with citizens that may approach the collection vehicle with questions and will be provided with handouts detailing the nature of their presence and information and contact information for the project.

Phase 2: Onsite Inspection Collection Phase – Field Data Collection Services

The Onsite physical field inspection phase of the project will involve field data technicians collecting sketch information, interviewing property owners, collecting interior information, and confirming supplementing information collected during Phase 1 on all the parcels without CAMA data in ProVal. Prior to the start of this phase, but in relative parallel to the mobile data collection, property record cards (PRC) in electronic form will be created containing characteristic information from the existing Phase 1 backlog, and loaded onto tablet field devices, to facilitate information flow to the physical inspection team. This will provide an invaluable resource to the project, providing visual imagery, mapping, verified address, and characteristic information to verify and build upon. In addition, Tyler proposes to undertake the following actions during the onsite physical inspection phase:

1. Tyler will mail a letter of introduction to each improved residential property owner in Santa Fe County. The purpose of the letter is to explain the data collection project and to advise the property owner of the forthcoming inspections. The content of the notification shall be approved by the County Assessor and will be mailed by Tyler to property owners at least seven (7) days prior to commencement of fieldwork.




2. Through the Assessor, Tyler will provide written notification to the Santa Fe County Sheriff's Department and any other applicable law enforcement agencies of the dates and times that fieldwork will be conducted in specific neighborhoods. This notification will be provided at least seven (7) days prior to the time that the work is to be performed.
3. At all times while on private property, all Tyler field personnel will plainly wear an identification badge containing a clear, color photograph of the individual, the Company's name, the individual's name and signature, and the signature of an official designed by the Company and approved by the County Assessor. Tyler's field personnel will also wear vests to further identify themselves and the project to the public. Tyler field personnel will carry extra copies of a letter of introduction provided by the County Assessor. Costs of copies will be the responsibility of Tyler.
4. Tyler suggests that the inspection of residential properties be conducted using a systematic and routine work schedule between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday. If Saturday inspection work is required due to schedule or other circumstances, Tyler personnel will conduct those inspections between 9:00 a.m. and 4:00 p.m. There will be no Sunday inspections and no inspections will be conducted before sunrise or after sunset.
5. During the initial visit to the property, Tyler data collection and supervisory personnel will knock at the front entrance, announce their arrival, identify themselves, state the purpose of the visit, and request permission from an adult resident to proceed with the exterior inspection of the property. After permission is granted, the field person will note changes to existing County Assessor's data, measure, describe, and diagram the exterior of all the improvements on the subject site. It is understood that interior inspections are subject to approval of the property owner, tenant, or agent. In those instances in which there exist custom built homes, or when more information or clarification is needed by Tyler field personnel, an interior inspection will also be requested. When the request is approved, the interior inspection will be conducted. Under no circumstances will Tyler field personnel conduct an interior inspection of a residence or other improvement if an adult over the age of 18 is not present at the residence.
6. If no one is at the residence, the Tyler field representative will leave a door hanger/card explaining the purpose of the visit, note that an exterior measurement and inspection was conducted (if applicable), and request the property owner to contact the Company's local office in order to provide information about the interior. The door hanger/card will provide the property owner two options of contacting the Company: (1) property owners can call a telephone number listed on the door hanger to provide interior information or ask questions; (2) property owners can fill out a section of the door hanger with the interior information regarding their home, tear off that section of the hanger, and mail it back to Tyler. After leaving the door hanger, the field person will proceed to measure, describe and diagram, and collect and record all necessary data regarding the exterior of the dwelling(s) and other improvements located on each parcel. In those instances where no one is at the residence at the time of the field inspection visit, all interior information will be estimated while onsite, and verified via the call back by the taxpayer/owner to the local Tyler office.



of



7. The dates and times of all inspection attempts will be permanently recorded on the property record card for both the mobile data collection effort and the subsequent individual field inspection effort. In addition, the name of the field inspector shall be recorded on the property record card.
8. If the property owner refuses exterior inspections to the property or any portion thereof, the Tyler field person will courteously leave the property. In turn, Tyler will inform the County Assessor of each occurrence in writing on a biweekly basis. The field person will record on the property record the property account number, date, and time of the refusal. In addition, the field representative will request the name of the person refusing the inspection, the reason for the refusal, and include all of the aforementioned information on the previously described list to be presented to the Assessor biweekly.

9. Tyler's Proposal includes a digital photograph solution that considers both the cost and technology needs of the County in the administration of property assessments. A detailed description of our proposed solution is described in Phase 1- "Mobile Collection Unit" section of this Proposal.
10. Tyler will notify the County Assessor of any properties discovered missing from the current year tax list so that they may be picked up as added or omitted assessments on respective tax rolls. Notification to the County Assessor will be made within five (5) days of discovery. All notifications will be provided to the Deputy County Assessor via e-mail. With regard to real property being newly constructed or altered, Tyler will determine the date and percentage of completion, and the attributes of such property as of January 1 of the year it was completed, and January 1, 2012 for properties being inspected in 2012. Through this notification process, and as a result of Tyler's mobile data collection initiative to be conducted prior to the individualized field data collection effort, the Company expects that the Assessor will be informed of all previously unaccounted new construction countywide without delay during the first phase of the project.
11. It is understood that the County Assessor has the right to remove from the project, any field person reported to be unprofessional or discourteous to residents.
12. The Project Supervisor will be responsible for the quality and quantity of all field work performed by Tyler. The Project Supervisor will review the raw data collected by the field person to insure the accuracy of the data reported, floor plans, and measurements recorded before the data is encoded.
13. It is understood that spot checks of the fieldwork will be conducted by the County Assessor and may require the Project Supervisor to accompany the Assessor during those inspections. It is further understood that faulty or incorrect fieldwork shall be returned to the contractor immediately for correction, while further instructions will be provided to the field personnel as to what information was faulty or incorrect. When required, this action will occur at no additional cost to the County.
14. Tyler will provide a written, weekly schedule of field work, including: name of the field inspector, the vehicle type and license number of the field inspector's vehicle, the neighborhood to be inspected,



and the number of days the field inspector is expected to be in the neighborhood. The County Assessor shall provide a copy of this schedule to the Santa Fe Police Department, the County Sheriff's Department, and the local news media. Any deviations from this schedule shall be immediately reported to both the Police and Sheriff's Department.

15. Further, it is understood that if a determination is made that a field inspector is not verifying the information on the record card, and/or has numerous mistakes, the County Assessor has the right to have that field person removed, and to have all of his or her work re-inspected for correctness at no additional cost to the County.

Characteristics which will be collected or verified during the Onsite Physical Field Inspection phase include:

Picture(s) (rear/additional where required)	Garage Heated
Building Sketch	Garage Finished
Owner Name	Number of Bedrooms
Year Built	Number of Baths
App. Square Footage	Number of Rooms
Heating Type	Swimming Pool
A/C Unit	Jacuzzi
Fireplace Type	Jacuzzi Tub
Home Theatre	Water Filtration system
Alarm	Other items that influence value
Wet Bar	* Grade - Review from Phase 1
Floor Finish	* Condition - Review from Phase 1
Interior Wall Type	* Additional review of all Phase 1 collected data

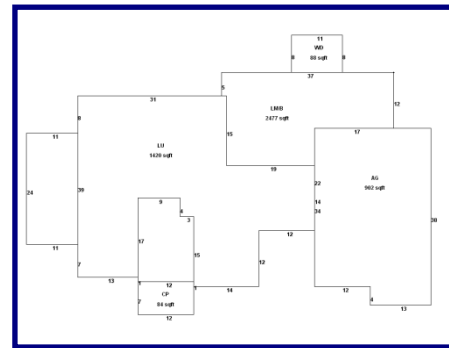
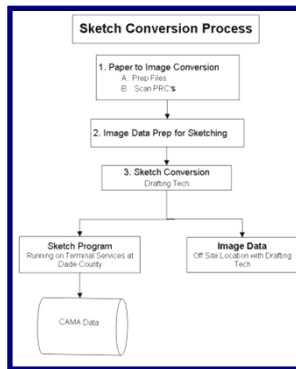
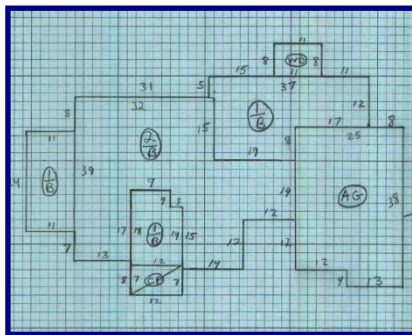
Samples from a Data Collection Manual are included to illustrate the level of detail the County can expect from Tyler. This can be found in the Additional Information Section which follows the Appendix.

Phase 3: Data Entry of Sketches & Calls and Onsite Physical Inspection – Field Data Collection Services

As the field work is completed in Phase 2 of the Project, the electronic data will be returned to the Company's offices for the Data Entry Phase of the project. Sketches will be entered into ProVal utilizing a VPN connection to the County's servers. All other data will be managed by Tyler's 'Appraisal Review' Data Verification software to facilitate the electronic transfer of property characteristics to the County. The software in place for both the use of Tyler staff in their local office and the County will also contain all information collected during Phase 1: Mobile Data Collection; providing a virtual review environment for each property during data entry and quality analysis.

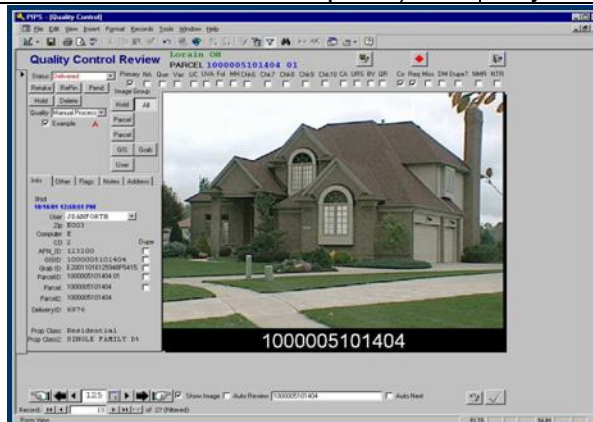


This Phase will also include further quality analysis of data received from returned door hangers, telephone contact, and onsite physical inspection, and mobile collection data inclusive of building sketch information.



Characteristics which will be collected or verified during the Data Entry phase, overseen by a Tyler appraiser include:

Picture(s) (Rear/additional where required)	Physical Address
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Building Sketch	Age
Owner Name	Building Type
Year Built	Grade
App. Square Footage	Condition



Heating Type	Story Height
A/C unit	View
Fireplace Type	Roof Type
Home theatre	Exterior Wall type
Alarm	Exterior Wall Covering
Wet Bar	Other items Influence value
Floor Finish	Number of Rooms
Interior Wall Type	Swimming Pool
Garage Heated	Jacuzzi
Garage Finished	Jacuzzi tub
Number of Bedrooms	Water Filtration system
Number of Baths	Jacuzzi
Number of Rooms	Jacuzzi tub
Swimming Pool	Water Filtration system
Other items that influence value	

Phase 4: Data Delivery and Compilation – Field Data Collection Services

The Data delivery and compilation phase of the project will include the compiling of information in County required formats, and final quality analysis to facilitate upload/entry into the Manatron ProVal computer aided mass appraisal system. Although this is considered “Phase 4” of the project, the data formatting aspects of this project will occur in the first 45 days of the project. This phase will also include final configuration of vendor provided software for the County to review and maintain the collected information.

- Field Data Verification Exceptions Review and Software Applications** – Tyler Technologies provides its customers and appraisal staff with a suite of software applications that will facilitate the viewing, reporting, analyzing, building, and editing of the real property image and property attribute database. The data exception review process will identify those records in the assessment, address and other property databases, and mapping system that have been flagged as an exception for additional review. These exceptions will signify records that may be incorrect or incomplete, control workflow, data collection, remediation, and ensure quality of delivered product.
 - Image Editor** - Provides the user with the features to update and maintain the image database, add new records for new or existing parcels and/or delete records for existing parcels.
 - Image Viewer** - Allows user to print reports, analyze and query the database by parcel number or other data from the database system such as owner name, address, or property attributes.
 - Appraisal Review Software** - The Appraisal Review Application was developed to facilitate this review and analysis process for revaluation or update of CAMA information. Additionally, Tyler provides the Appraisal Management Reporting application that provides pre-formatted standard reports.

