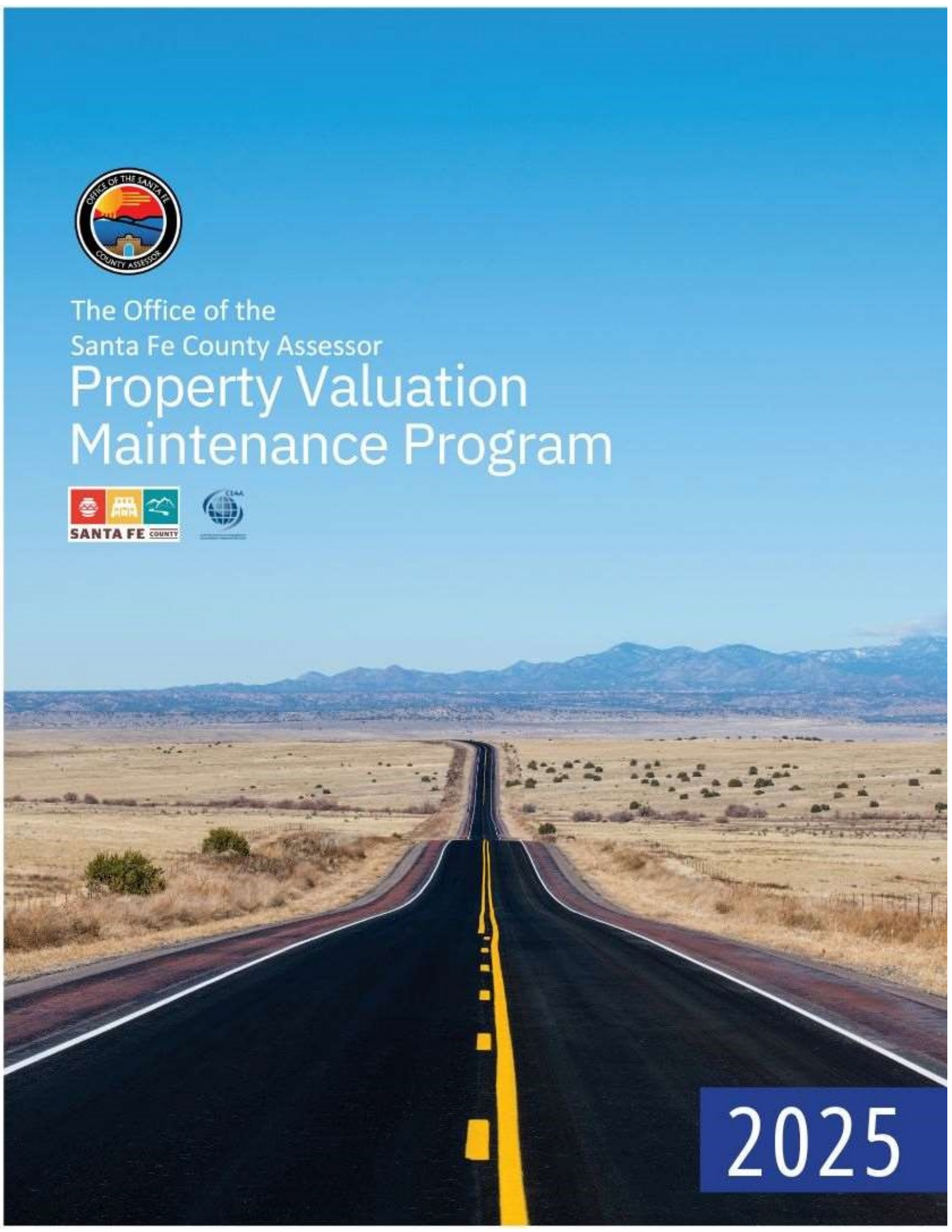
The Office of the
Santa Fe County Assessor

Property Valuation Maintenance Program



2025

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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 the 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 department, the Board of County Commissioners (BCC) and the County Assessor in making its determination of adequacy.

In accordance with 7-36-16 (E) NMSA 1978, to aid the BCC 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 (IAAO) and the Uniform Standards of Professional Appraisal Practices (USPAP).

1: PROPERTY VALUATION PROGRAM PURPOSE

The Office of the Santa Fe 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

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 - Re-inspection of all taxable improved real property every 3 to 4 years.

2.1: VALUATION 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 within 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, proper management of employees, time, and resources.

2.1A: OPERATING BUDGET

Approximate Time Frame of Completion: January 2 to May 31
Persons Responsible: Assessor, Chief 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 the last day of February 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.

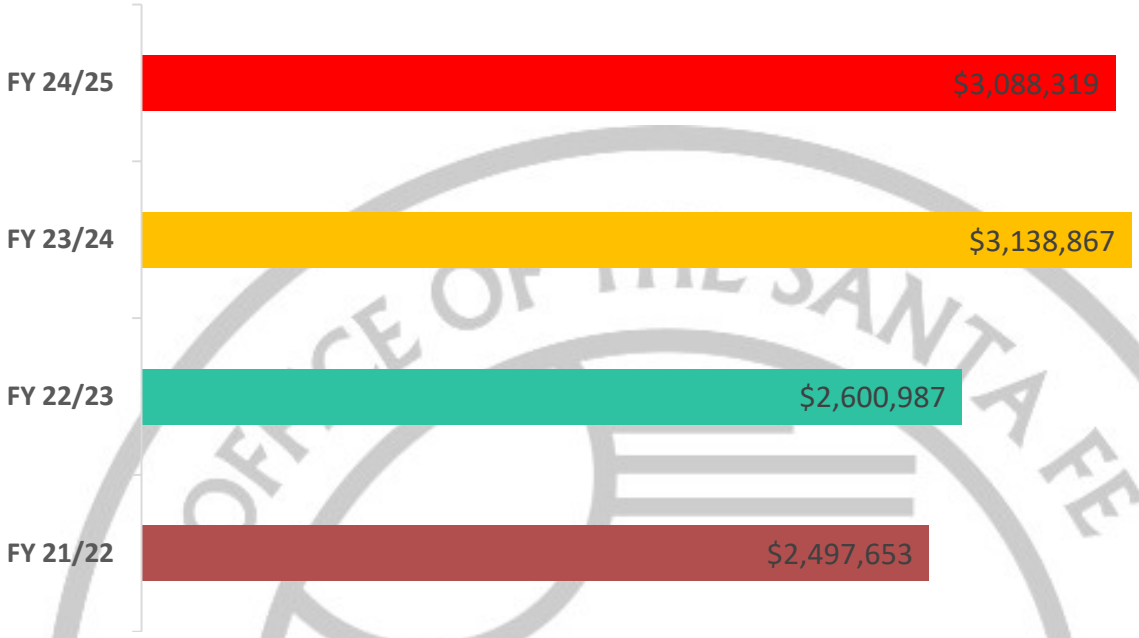
• **Commission Hearings (April):** Assessor & Deputy present budget request at formal budget hearings before the Board of County Commissioners (BCC).

• **Final Adjustments (May):** Adjustments are made to each budget as necessary and budgets are finalized with finance department and approved by BCC.

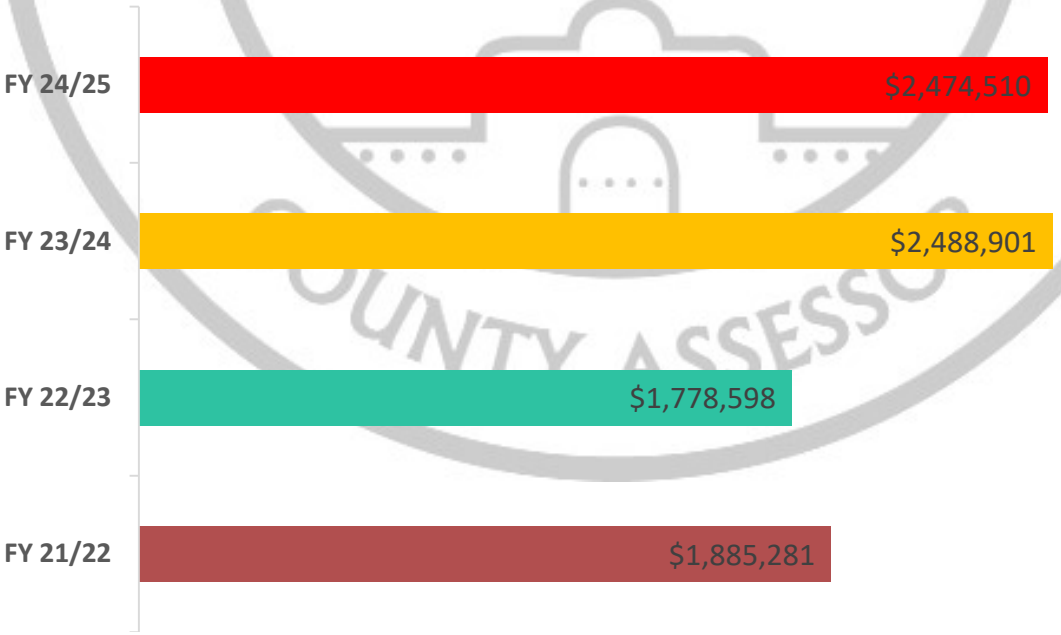
GOAL: To obtain adequately funded budgets and other resources necessary to complete a comprehensive, fair and equitable valuation maintenance plan, while ensuring accountable and efficient use of those resources and taxpayer revenues.

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.

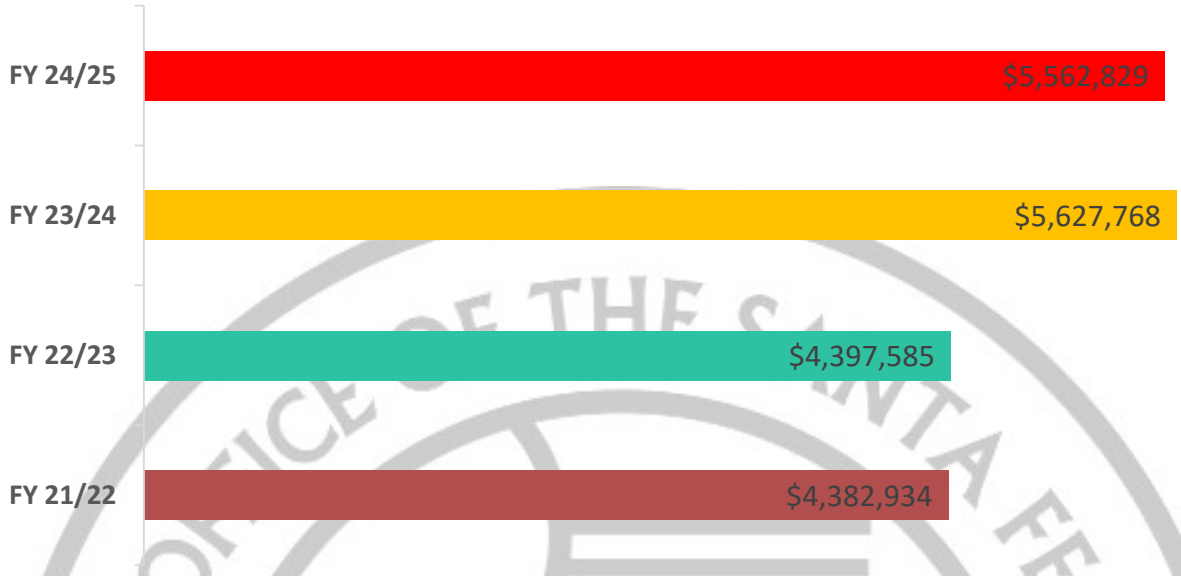
COUNTY ASSESSOR'S GENERAL FUND BUDGET HISTORY



COUNTY ASSESSOR'S PROPERTY VALUATION FUND BUDGET HISTORY



COUNTY ASSESSOR'S CUMULATIVE BUDGET HISTORY



2.1B: REAL PROPERTY OWNERSHIP TRANSFERS

Approximate Time Frame of Completion: January 1 to December 31
Persons Responsible: Data Appraisal Program Manager, and (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 Value 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. Data Appraisal Program Manager assigns deeds on a regular basis to Assessment Specialists for data entry into 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 and Quality Assurance team will perform random quality control checks on entered data and ensure 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 into the assessor's "Ascend" database. This assists with setting market values for the upcoming tax year.

GOAL: Enter all transfers into 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 on record receives the notice.

2.1C: GIS PARCEL MAPPING & MAINTENANCE

Approximate Time Frame of Completion: January 1 to December 31
Persons Responsible: GIS Supervisor, and (2) GIS Technicians

SUMMARY: Plats and other legal documents that initiate a change 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 GIS 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:

- The GIS Supervisor evaluates, prioritizes and assigns all work to the GIS Technicians for completion of work. The GIS Supervisor assists technicians when necessary.
- GIS 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 have had lot line changed. 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.

- THE GIS Supervisor performs random quality control checks on data entry and ensures that work is completed prior to mailing Notice of Value each tax year.
- Assessor's GIS staff also produce hardcopy cadastral maps and provide spatial data for the public and other government agencies for a standard fee.
- All Assessor's GIS staff provide 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 man-made 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.

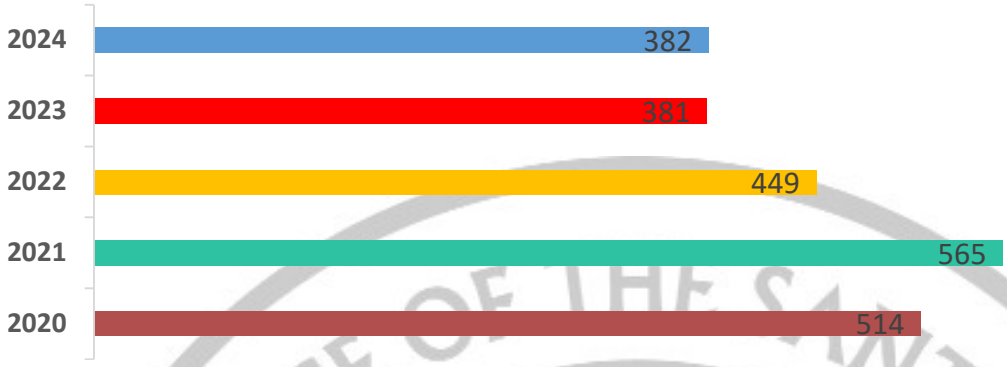
The GIS is integrated with the Assessor's Office CAMA system. The CAMA system is able to more accurately value properties as they relate to each other geographically, and assure that properties are being valued fair and equitable.

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 Assessor's 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.

GIS DATA: QUANTITY OF REQUESTS

Year	Total	Lot splits	Lot consolidation	Lot-Line Adjustment	Public Notices	Development plans	Condos	Boundary surveys	Family transfer	Subdivision plats	Easement surveys	Other
2024	382	35	7	36	242	14	8	3	7	7	4	19
2023	381	28	14	24	227	22	2	6	10	18	23	7
2022	449	29	14	19	314	14	7	2	3	13	15	19
2021	565	14	16	45	395	22	12	0	9	25	18	9
2020	514	11	13	20	398	30	4	0	8	7	22	1

GIS DATA: QUANTITY OF REQUESTS (*CONTINUED*)



2.1D: VALUATION/ APPRAISAL: REAL AND PERSONAL PROPERTY
Approximate Time Frame of Completion: January 1 to December 31
Persons Responsible: (3) Chief Appraisers, (6) Senior Appraisers, (12) Appraisers, Data Appraisal Program Manager, and Chief Mass Appraiser

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, if it is an interest in real property located in the state, or if 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, 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 for residential properties. 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 residential 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 use able 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 Assessor's GIS 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 the Assessor's GIS 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 Data Appraisal Program Manager, 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 (January 1 to March 1):** The Chief Mass Appraiser prepares and generates 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 Assurance Data Analysts perform quality control measures.
- **Business Personal Property & Livestock Renditions (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 (PTD) 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 MHs for valuation under the special method as stated in NMSA 1978 7-36-26. In 2014, we implemented N.A.D.A and JD Power cost guides to service MH values. This has made MH Appraisers more efficient, accurate, and equitable. 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 ProVal system. The MH Auditor and Appraiser collect information on MHs 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 and all have been refined through the years and variations developed for specific appraisal problems. The three approaches to estimating value are: sales 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 comparable properties turn out to be similar, the appraiser has good evidence as to the market value of the subject property. The sales 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, (4) Quality Assurance Staff and Appraisal staff

SUMMARY: After all appraisal work has been completed for each new tax year and prior to the Notices of Value 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 and Quality Assurance print reports of all taxable property. The report lists the prior years' value and the current years' value along with a percent difference in the two values. The reports are reviewed by the appraisal staff and the Quality Assurance Department who check for large increases or decreases in valuation to determine if the changes are valid.
- **Field Reviews:** Appraisal staff field reviews any property 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 Masters Touch 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 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 over 90,000 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 provide assistance and receive 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):** 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):** The Customer Service Department is responsible for retrieving mail from the post office and printing out e-mails that are sent to ***assessor@santafecountynm.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):** Data Appraisal Program 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

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 NOVs 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 on-site 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, and 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 will e-mail or mail a letter informing the property owner of any change to their valuation, with help from the Assessment Specialist. 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 presents testimony, exhibits, and is cross-examined at the protest board hearing.

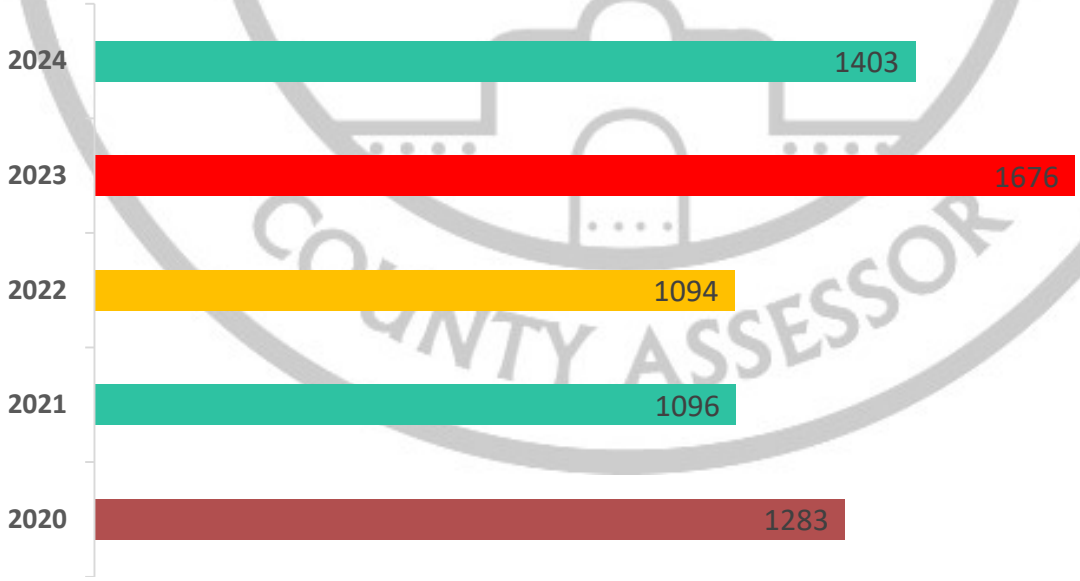
RESIDENTIAL PROCEDURES:

- **In-office review and on-site 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, and 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 a complete review and 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 (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 presents 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 of New Mexico Property Tax Division (PTD) 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 for 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 with assistance and testimony from Assessor staff. Over 300 Claims for Refund 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

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 (IAAO). Various positions within the Assessor's Office can earn the designation of "New Mexico Certified Appraiser" issued by PTD. Recently, a continuing education program was self-imposed by the New Mexico Counties Assessors' Affiliate (NMCAA) and endorsed by

PTD. The Santa Fe County Assessor's Office has over 20 full time 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 the individual and the public's confidence in the work being performed by the Assessor's 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 NMCAA has developed a certification curriculum specific to the NM County Assessor Office for an "NM Certified Public Assessing Official" designation. Nationally recognized designations are also available through our membership in the IAAO.

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 is highly recommended and enforced.

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

ADMIN	APPRAISAL	CLERICAL
1.0 Elected Assessor	**7.0** Residential	**1.0** Title Examiner
1.0 Chief Deputy Assessor	**3.0** Commercial	**2.0** Data Entry
1.0 Operations Manager	**8.0** Real Estate	
1.0 Systems Programmer	**4.0** Data Appraisal	
5.0 Customer Service	**3.0** GIS	
4.0 Quality Assurance	**1.0** Chief Mass Appraiser	
1.0 Data Analyst Specialist		

The Assessor, Chief Deputy Assessor and three of the 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 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 PTD has directed assessors to implement a three-to-four-year re-inspection cycle for this purpose, which is in accordance with the professional standard of the IAAO. 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, 2022

The office completed the 3-year reappraisal plan 2020-2022. The current 4-year reappraisal plan will be implemented ranging from April 2023 through 2027. Work includes 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
5. Non-government & Government Exempt

2.2B: FOUR-YEAR PARCEL BY PARCEL RE-INSPECTION PLAN PHASE 1 COMMENCED 2023

The office began the four-year reappraisal plan on April 01, 2023. In wrapping up the prior reappraisal plan, the Office of the Santa Fe County Assessor decided they wanted to prioritize quality over quantity. In doing so, the decision was made to add an additional year to the reappraisal plan. The plan involves reviewing & re-inspecting both residential and nonresidential accounts each year to achieve total coverage of 84,017 real property accounts in Santa Fe County.

APPROACH:

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

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

PHASE 1- COMMENCED IN 2023

Year-one consists of residential neighborhoods primarily south of I-25 and some of north of the City of Santa Fe as well as commercial properties outside the 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-OUT), 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), 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).

COMPLETED IN 2023

Year-one contains 33 residential neighborhoods and 24 commercial neighborhoods consisting of 20,795 parcels total.

QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:

A per day ratio for residential/commercial/MH properties is as follows:
20,795 / 68 = 305 per day overall, 305 / 10 = 30 per person per day

PHASE 2- 2024

Year-two consists of residential Santa Fe County neighborhoods north of I-25 and commercial neighborhoods on the west side and in the central portion of the City of Santa Fe. 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: central and west-side portion of Santa Fe School District inside city limits (C-IN central & west side.

COMPLETED IN 2024

Year-two contains 28 residential neighborhoods and 11 commercial neighborhoods consisting of 18,096 parcels total.

QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:

A per day ratio for residential/commercial/MH properties is as follows:
18,096 / 68 = 266 per day overall, 266 / 6 = 44 per person per day

PHASE 3- 2025

Year-three consists of remaining residential neighborhoods in the south-west side of the City of Santa Fe and part of the central City of Santa Fe. This also includes commercial neighborhoods in primarily the north side of the City of Santa Fe. Districts for residential neighborhoods include: Central and south-west side portion of Santa Fe School District inside city limits (C-IN central & south-west side). Districts for commercial neighborhoods include central and north-side portion of Santa Fe School District inside city limits (C-IN central & north side).

Year-three contains 25 residential neighborhoods and 28 commercial neighborhoods consisting of 21,882 parcels total.

QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:
A per day ratio for residential/commercial/MH properties is as follows:
21,882 / 135 = 162 per day overall, 162 / 6 = 27 per person per day

PHASE 4 - 2026
Year-four consists of remaining residential neighborhoods in the north-east side of the City of Santa Fe and part of central City of Santa Fe. This also includes commercial neighborhoods in the east side and central portion of the City of Santa Fe. Districts for residential neighborhoods include: Central and north-east side portion of Santa Fe School District inside city limits (C-IN central & north-east side). Districts for commercial neighborhoods include: Central and east side portion of Santa Fe School District inside city limits (C-IN central & east side).

Year-four contains 67 residential neighborhoods and 32 commercial neighborhoods consisting of 19,401 parcels total.

QUANTITIES NECESSARY TO COMPLETE THE PROJECT WITHIN THE ALLOTTED TIME:
A per day ratio for residential/commercial/MH properties is as follows:
19,401 / 68 = 285 per day overall, 285 / 10 = 28 per person per day

RE-INSPECTION 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 updates 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 to current card in ProVal
    b. **EagleView**
        i. Comparison of *EagleView* is made
            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 *EagleView*
        ii. Needs an updated photo, grade, condition, or other circumstances
        iii. Change in property use

iv. Topography influences are affecting land
v. 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

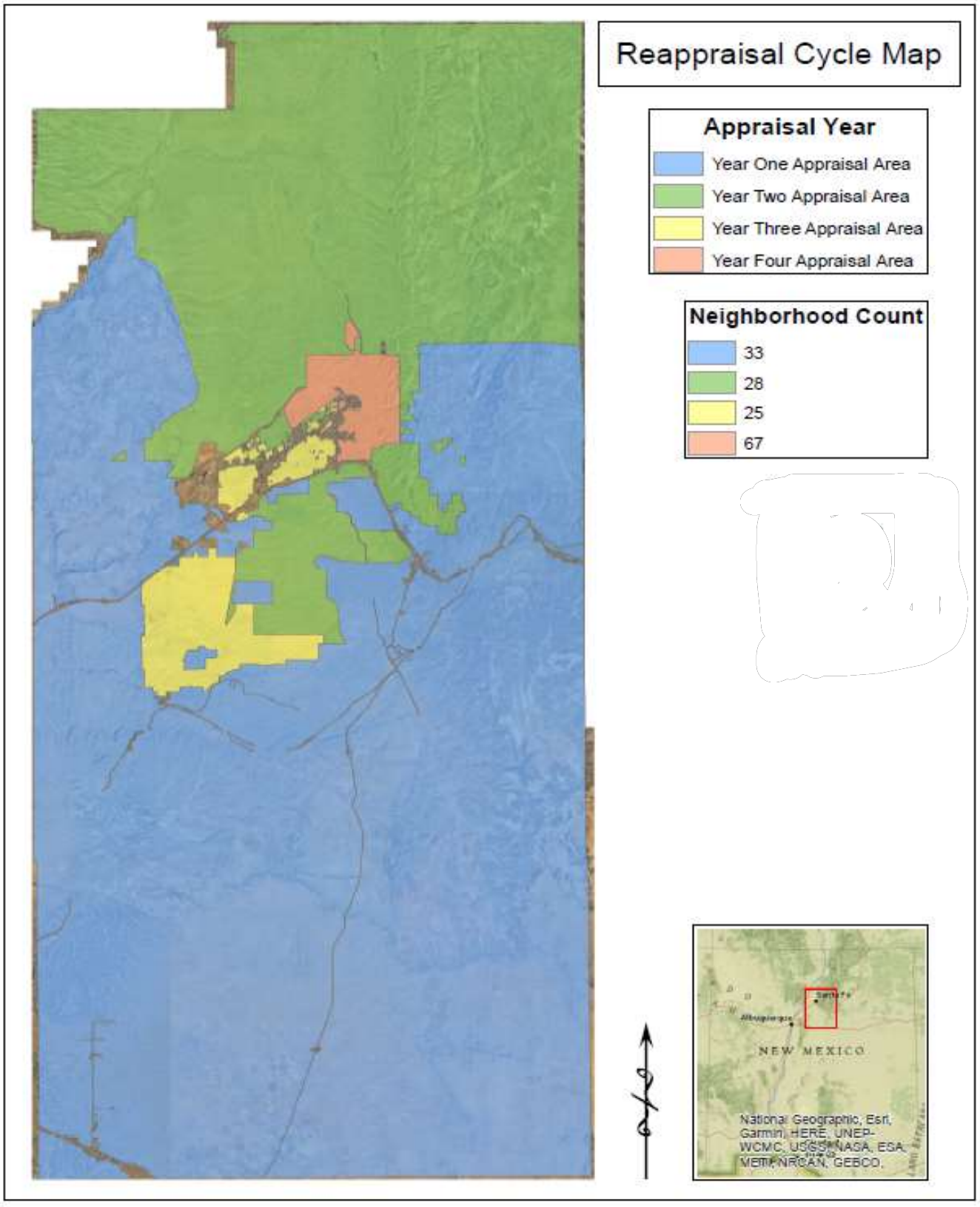
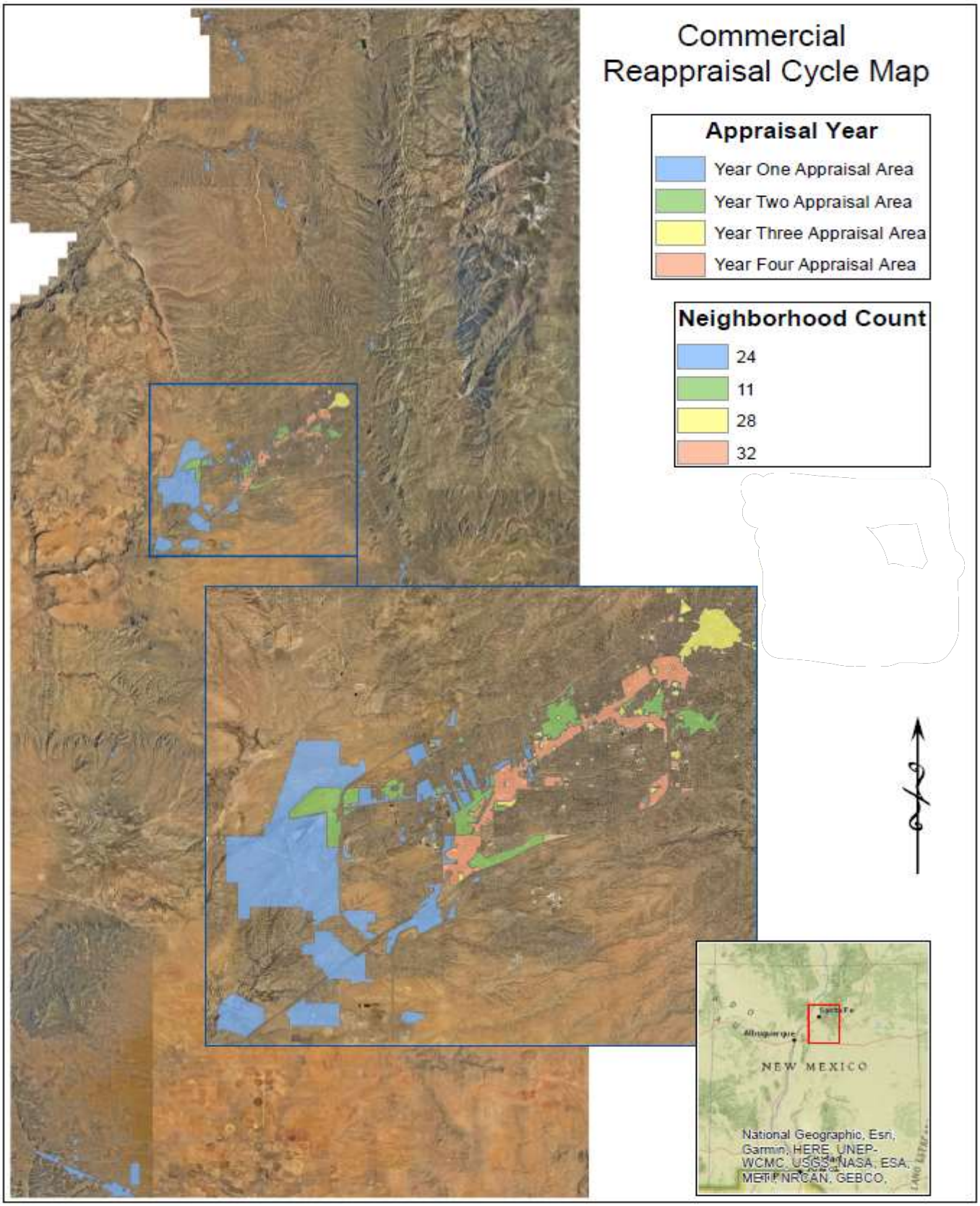
a. Vacant Land

i. Acreage is updated or confirmed in Land Tab
ii. Land is updated to land schedule or sales comparison is used to determine
iii. new values
iv. 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

4 YEAR RESIDENTIAL APPRAISAL PLAN MAP



4 YEAR COMMERCIAL APPRAISAL PLAN MAP