

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

RESOLUTION NO. 2023- 061

**A RESOLUTION
GOVERNING INCENTIVE PAY FOR CERTAIN EMPLOYEES IN THE COUNTY
ASSESSOR'S OFFICE WHO OBTAIN APPRAISER CERTIFICATES AND COMPLY WITH
CONTINUING EDUCATION REQUIREMENTS AND REPEALING RESOLUTION 2015-153, A
RESOLUTION GOVERNING INCENTIVE PAY FOR APPRAISERS EMPLOYED IN THE
COUNTY ASSESSOR'S OFFICE WHO OBTAIN APPRAISER CERTIFICATES AND
COMPLY WITH CONTINUING EDUCATION REQUIREMENTS**

WHEREAS, the Santa Fe County Assessor's Office has received the Public Information Program Award (2016), the Public Sector Champion Jurisdiction of the Year (2017), the International Association of Assessing Officers' prestigious Certificate of Excellence in Assessment Administration (2019), and Distinguished Assessment Jurisdiction of the Year (2022); and

WHEREAS, the Board of County Commissioners ("Board") of Santa Fe County ("County") recognizes that employing individuals that obtain appraiser certificates benefits the County as well as property owners by increasing the professional competency of appraisal staff; and

WHEREAS, the County recognizes the effort put forth by certified appraisers and other employees in the County Assessor's Office whose jobs require certain minimum qualifications to expand their knowledge and experience by obtaining greater qualifications including appraiser certificates; and

WHEREAS, the County has historically provided statutorily-authorized cumulative incremental incentive pay increases to the salary of qualified employees in the County Assessor's Office who have obtained advanced appraiser certificates in accordance with Section 4-39-5, NMSA 1978 (see Resolution No. 2015-153); and

WHEREAS, in 2023, the New Mexico legislature passed Senate Bill 324 ("SB324") thereby amending Section 4-39-5 to allow the Board to increase the cumulative increments available to certain County Assessor employees as an incentive for obtaining greater qualifications; and

WHEREAS, Section 4-39-5, NMSA 1978, as amended by SB324 and effective July 1, 2023, now provides that "[a] board of county commissioners may provide additional cumulative increments to the salary of employees in the office of the assessor as an incentive for obtaining greater qualification levels up to the following amounts:

SFC CLERK RECORDED 06/22/2023

- A. an additional seven hundred and fifty dollars (\$750) a year for holding an ‘Appraiser 1’ certificate;
- B. an additional one thousand seven hundred and fifty dollars (\$1,750) a year for holding an ‘Appraiser 2’ certificate;
- C. an additional three thousand dollars (\$3,000) a year for holding an ‘Appraiser 3’ certificate; and
- D. an additional three thousand five hundred dollars (\$3,500) a year for holding an ‘Appraiser 4’ certificate;” and

WHEREAS, continuing education is necessary to ensure that County Assessor employees whose jobs require certain minimum qualifications stay current with developments in the field and that the benefits associated with increasing the professional competency of certificate holders are realized; and

WHEREAS, the County desires to authorize payment of the maximum allowable cumulative incremental incentive pay increases set forth above in accordance with the associated administrative regulations, including 3.6.3.16 NMAC, for certain County Assessor employees who maintain qualifying continuing education credits at the recommended levels identified in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either a New Mexico Certified Appraiser’s certificate issued by the New Mexico Property Tax Division or the successful completion of an International Association of Assessing Officers (“IAAO”) 101 course; and

WHEREAS, in addition to complying with the above-mentioned administrative regulations, County Assessor employees seeking statutorily authorized incremental incentive pay increases must comply with the County Assessor’s *Procedures and Requirements for Cumulative Increments to the Salaries of Certain Employees in the County Assessor’s Office for Holding Appraiser Certificates* attached hereto as Exhibit A, including providing a certificate of successful completion of any relevant IAAO course to the Human Resources Division; and

WHEREAS, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements must be contingent upon sufficient appropriations and authorizations by the Board through the Board’s approval of a budget for the applicable County Fiscal Year; and

WHEREAS, given the effective date of SB324, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements cannot take place prior to July 1, 2023.

NOW THEREFORE BE IT RESOLVED by the Board that:

1. Employees in the County Assessor’s Office who complete thirty (30) hours of continuing education credits every three (3) years that conform to the recommendations set forth in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either a New Mexico Certified Appraiser’s

certificate issued by the New Mexico Property Tax Division or the successful completion of an International Association of Assessing Officers 101 course are eligible for the maximum cumulative increment to their salary for obtaining relevant certifications as set forth in Section 4-39-5, NMSA 1978, as amended in 2023.

2. In order to receive and continue to receive the relevant cumulative increment, employees seeking the statutorily authorized cumulative increments to their salary must comply with the *Procedures and Requirements for Cumulative Increments to the Salaries of Certain Employees in the County Assessor's Office for Holding Appraiser Certificates* attached hereto as Exhibit A – which are hereby adopted and replace the 2015 procedures and requirements – including providing a certificate of successful completion of any relevant IAAO course to the Human Resources Division.
3. Any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements is contingent upon sufficient appropriations and authorizations by the Board through the Board's approval of a budget for the applicable County Fiscal Year.
4. If this Resolution is adopted prior to July 1, 2023, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements will be effective the first full pay period beginning July 1, 2023, but not prior to, or as soon as administratively feasible, whichever is later.
5. If this Resolution is adopted after July 1, 2023, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements will be effective the first full pay period after the adoption of this Resolution, or as soon as administratively feasible, whichever is later.
6. Resolution 2015-153, A Resolution Governing Incentive Pay for Appraisers Employed in the County Assessor's Office Who Obtain Appraiser Certificates and Comply with Continuing Education Requirements is hereby repealed.

PASSED, APPROVED, AND ADOPTED this 13th day of June, 2023.

THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

By: Anna C. Hansen
Anna C. Hansen, Chair

ATTESTATION:

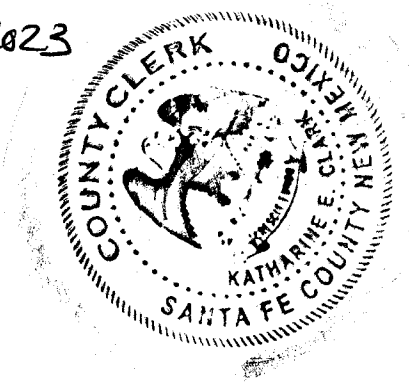
SFC CLERK RECORDED 06/22/2023

Katharine E. Clark
Katharine E. Clark, County Clerk

Date: 06/20/2023

Approved as to form:

Jeff Young
Jeff Young
Santa Fe County Attorney

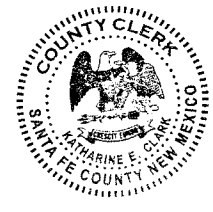


COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 14

I Hereby Certify That This Instrument Was Filed for
Record On The 22ND Day Of June, 2023 at 02:13:06 PM
And Was Duly Recorded as Instrument # **2014262**
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Katharine E. Clark
Deputy Destiny Romero County Clerk, Santa Fe, NM



SFC CLERK RECORDED 06/22/2023

EXHIBIT A

PROCEDURES AND REQUIREMENTS FOR CUMULATIVE INCREMENTS TO THE
SALARIES OF CERTAIN EMPLOYEES IN THE COUNTY
ASSESSOR'S OFFICE FOR HOLDING APPRAISER CERTIFICATES

1. Eligibility. Employees that are eligible for cumulative incentive pay increments pursuant to Resolution 2023-____ (the "Resolution") are those employees who complete thirty (30) hours of continuing education credits every three (3) years that conform to the recommendations set forth in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either (a) a New Mexico Certified Appraiser's certificate issued by the New Mexico Property Tax Division or (b) the successful completion of an International Association of Assessing Officers 101 course.

1. Effective Date for Current Certificate Holders Receiving Salary Increments. For employees who currently hold one or more appraiser certificates and currently receive one or more additional cumulative salary increments, the increment(s) will be effective the first full pay period that begins after adoption of the Resolution authorizing the increased increments, or as soon as administratively feasible, whichever is later, and automatically will be increased to the maximum amount allowed for the applicable certificate(s) pursuant to NMSA 1978, Section 4-39-5 (2023).

2. Current Certificate Holders Not Receiving Salary Increment. Employees who do not currently receive an increased salary increment for holding an appraiser certificate but who desire to do so must submit to the County Assessor and the Human Resources Division a copy of a certificate of successful completion of the relevant IAAO course that provides the basis for the New Mexico Property Tax Division ("PTD") certificate or the PTD appraiser certificate(s). Unless the Director of Human Resources determines that either the certificate of successful completion or the PTD certificate is invalid, or both are invalid, the associated increment will be effective the first full pay period that begins after adoption of the Resolution and after submission and acceptance of the first valid certificate, or as soon as administratively feasible, whichever is later.

3. Current Certificate Holders Seeking Additional Salary Increment for Holding Higher Level Certificates. Employees receiving an increased salary increment for holding one or more appraiser certificates and who desire to receive an additional cumulative increment for holding a higher level certificate must submit to the County Assessor and the Human Resources Division a copy of a certificate of successful completion of the relevant IAAO course that provides the basis for the PTD certificate or the PTD-issued higher level certificate(s). Unless the Director of Human Resources determines that either the certificate of successful completion or the PTD certificate is invalid, or both are invalid, the associated increment will be effective the first full pay period that begins after submission of the first valid certificate, or as soon as administratively feasible, whichever is later.

4. Continuing Education Requirement. Employees receiving one or more additional

SFC CLERK RECORDED 06/22/2023

cumulative increments must complete thirty (30) hours of continuing education every three (3) years.

- a. For those employees already receiving one or more cumulative increments on the date the Resolution adopting these procedures is adopted, the three-year continuing education cycle remains the date the employee's initial increase went into effect. For example, if an employee first received the increase on October 31, 2015, the employee must complete the thirty hours of continuing education by no later than October 31 of every succeeding third year, i.e. 2018, 2021, 2024, 2027, etc.
 - b. For all other employees, the three-year continuing education cycle shall begin on the date the employee first receives an increased increment.
5. Proof of Successful Completion of Continuing Education. Employees shall provide the Human Resources Division with proof of continuing education upon successful completion of each IAAO course or other course meeting the requirements of 3.6.3.16 NMAC. Employees are required to submit proof of successful completion of continuing education to the Human Resources Division no later than two weeks after the deadline for completing the continuing education. For example, if the employee's deadline is October 31, 2023, the deadline to submit proof for all continuing education is no later than November 14, 2023. If the continuing education requirement is not met or proof of compliance is not timely submitted, all cumulative increments shall be automatically removed effective the first full pay period that begins after the deadline for submission of continuing education compliance.
 6. Submitting Proof after Three-Year Deadline. If an employee does not successfully complete the continuing education requirement or timely submit proof of successful completion of the relevant IAAO course or continuing education course meeting the requirements of 3.6.3.16 NMAC, or appraiser certification and the cumulative increment(s) are removed, the employee may thereafter provide proof of successful completion of the course work or PTD certification, whichever is applicable, to the Human Resources Division. Unless the Human Resources Director determines that a certificate of successful completion of course work or the PTD certification is invalid, or both are invalid, the increment(s) will be effective the first full pay period after submission, or as soon as administratively feasible, whichever is later. The employee will then begin a new three-year cycle based upon the date on which the increment(s) are effective.
 7. Table of Equivalencies. The Human Resources Division will use the equivalencies in Table 1 on the following page in determining appraiser certificate levels.

SFC CLERK RECORDED 06/22/2023

Table 1. Continuing Education Coursework and Appraiser Certificate Equivalencies

Continuing Education Course	Appraiser Certificate
IAAO Course 101, fundamentals of real property appraisal (30 hours)	Appraiser 1
IAAO Course 101, fundamentals of real property appraisal (30 hours) <i>Plus any one (1) of the following</i> <ul style="list-style-type: none"> • IAAO Course 102, income approach to valuation (30 hours) • IAAO Course 300, fundamentals of mass appraisal (30 hours) • IAAO Course 201, appraisal of land 	Appraiser 2
IAAO Course 101, fundamentals of real property appraisal (30 hours) <i>Plus any two (2) of the following</i> <ul style="list-style-type: none"> • IAAO Course 102, income approach to valuation (30 hours) • IAAO Course 300, fundamentals of mass appraisal (30 hours) • IAAO Course 201, appraisal of land 	Appraiser 3
IAAO Course 101, fundamentals of real property appraisal (30 hours) IAAO Course 102, income approach to valuation (30 hours) IAAO Course 300, fundamentals of mass appraisal (30 hours) IAAO Course 201, appraisal of land	Appraiser 4*
* Upon completion of Appraiser 4 requirements, the Property Tax Division issues a New Mexico Certified Appraiser Certificate.	

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SANTA FE COUNTY AND THE AMERICAN FEDERATION OF STATE, COUNTY
AND MUNICIPAL EMPLOYEES/LOCAL 1782**

AGREEMENT

WHEREAS, the County has with the support of the American Federation of State, County and Municipal Employees/Local 1782 (Union) historically provided statutorily-authorized cumulative incremental incentive pay increases to the salary of qualified employees in the County Assessor's Office who have obtained advanced appraiser certificates in accordance with Section 4-39-5, NMSA 1978 (see Resolution No. 2015-153); and

WHEREAS, in 2023, the New Mexico legislature passed Senate Bill 324 ("SB324") thereby amending Section 4-39-5 to allow the Santa Fe County Board of County Commissioners ("Board") to increase the cumulative increments available to certain County Assessor employees holding appraiser certificates; and

WHEREAS, Section 4-39-5, NMSA 1978, as amended by SB324 and effective July 1, 2023, now provides that "[a] board of county commissioners may provide additional cumulative increments to the salary of employees in the office of the assessor as an incentive for obtaining greater qualification levels up to the following amounts:

- A. an additional seven hundred and fifty dollars (\$750) a year for holding an 'Appraiser 1' certificate;
- B. an additional one thousand seven hundred and fifty dollars (\$1,750) a year for holding an 'Appraiser 2' certificate;
- C. an additional three thousand dollars (\$3,000) a year for holding an 'Appraiser 3' certificate; and
- D. an additional three thousand five hundred dollars (\$3,500) a year for holding an 'Appraiser 4' certificate;" and

WHEREAS, the County desires, through Board adoption of the proposed Resolution Governing Incentive Pay for Certain Employees in the County Assessor's Office who Obtain Appraiser Certificates and Comply with Continuing Education Requirements ("Resolution"), attached hereto as Exhibit A, to authorize payment of cumulative incremental incentive pay increases set forth above in accordance with the associated administrative regulations, including 3.6.3.16 NMAC, for certain County Assessor employees who maintain qualifying continuing education credits at the recommended levels identified in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either a New Mexico Certified Appraiser's certificate issued by the New Mexico Property Tax Division or the successful completion of an International Association of Assessing Officers 101 course ("Certified Employee"); and

SFC CLERK RECORDED 06/22/2023

WHEREAS, any incremental incentive pay increase to the salary of any qualifying Employee must be in accordance with the Resolution authorizing those incremental incentive pay increases, if the Board passes the Resolution; and

WHEREAS, in addition to complying with the above-mentioned administrative regulations, County Assessor employees seeking statutory incremental incentive pay increases must comply with the *Procedures and Requirements for Cumulative Increments to the Salaries of Certain Employees in the County Assessor's Office for Holding Appraiser Certificates* attached as an exhibit to the Resolution implementing the increased statutory incremental incentive pay increases, if the Board passes the Resolution .

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

The parties to this Memorandum of Understanding ("MOU"), Santa Fe County ("County") and the American Federation of State, County, and Municipal Employees Local 1782 ("Union"), agree that:

1. Santa Fe County may increase the compensation available to certain employees within the County Assessor's Office in accordance with the proposed Resolution Governing Incentive Pay for Certain Employees in the County Assessor's Office who Obtain Appraiser Certificates and Comply with Continuing Education Requirements ("Resolution") and as allowed by NMSA 1978, Section 4-39-5 (2023); and
2. The increases shall be administered in accordance with the Procedures and Requirements for Cumulative Increments to the Salaries of Certain Employees in the County Assessor's Office for Holding Appraiser Certificates ("Procedures and Requirements") attached to the proposed Resolution as Exhibit A.

This MOU will be effective upon its execution by the Union and the Board of County Commissioners ("Board") of the County and the Board's adoption of the Resolution and Procedures and Requirements.

AFSCME COUNCIL 18



Sam Chavez, AFSCME Council 18

Date: 6-6-2023

AFSCME LOCAL 1782

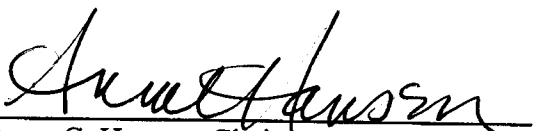


Roxanne K. Lujan, AFSCME Local 1782 President

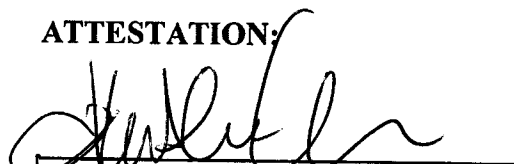
Date: 6/6/23

SFC CLERK RECORDED 06/22/2023

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

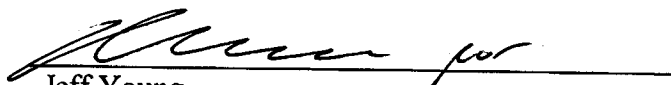
By: 
Anna C. Hansen, Chair

ATTESTATION:


Katharine E. Clark, County Clerk

Date: 06/22/23

Approved as to form:


Jeff Young,
Santa Fe County Attorney

SFC CLERK RECORDED 06/22/2023

EXHIBIT A

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

RESOLUTION NO. 2023-_____

A RESOLUTION

**GOVERNING INCENTIVE PAY FOR CERTAIN EMPLOYEES IN THE COUNTY
ASSESSOR'S OFFICE WHO OBTAIN APPRAISER CERTIFICATES AND COMPLY WITH
CONTINUING EDUCATION REQUIREMENTS AND REPEALING RESOLUTION 2015-153, A
RESOLUTION GOVERNING INCENTIVE PAY FOR APPRIASERS EMPLOYED IN THE
COUNTY ASSESSOR'S OFFICE WHO OBTAIN APPRIASER CERTIFICATES AND COMPLY
WITH CONTINUING EDUCATION REQUIEMENTS**

WHEREAS, the Santa Fe County Assessor's Office has received the Public Information Program Award (2016), the Public Sector Champion Jurisdiction of the Year (2017), the International Association of Assessing Officers' prestigious Certificate of Excellence in Assessment Administration (2019), and Distinguished Assessment Jurisdiction of the Year (2022); and

WHEREAS, the Board of County Commissioners ("Board") of Santa Fe County ("County") recognizes that employing individuals that obtain appraiser certificates benefits the County as well as property owners by increasing the professional competency of appraisal staff; and

WHEREAS, the County recognizes the effort put forth by certified appraisers and other employees in the County Assessor's Office whose jobs require certain minimum qualifications to expand their knowledge and experience by obtaining greater qualifications including appraiser certificates; and

WHEREAS, the County has historically provided statutorily-authorized cumulative incremental incentive pay increases to the salary of qualified employees in the County Assessor's Office who have obtained advanced appraiser certificates in accordance with Section 4-39-5, NMSA 1978 (see Resolution No. 2015-153); and

WHEREAS, in 2023, the New Mexico legislature passed Senate Bill 324 ("SB324") thereby amending Section 4-39-5 to allow the Board to increase the cumulative increments available to certain County Assessor employees as an incentive for obtaining greater qualifications; and

WHEREAS, Section 4-39-5, NMSA 1978, as amended by SB324 and effective July 1, 2023, now provides that "[a] board of county commissioners may provide additional cumulative

SFC CLERK RECORDED 06/22/2023

1. Employees in the County Assessor's Office who complete thirty (30) hours of continuing education credits every three (3) years that conform to the recommendations set forth in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either a New Mexico Certified Appraiser's certificate issued by the New Mexico Property Tax Division or the successful completion of an International Association of Assessing Officers 101 course are eligible for the maximum cumulative increment to their salary for obtaining relevant certifications as set forth in Section 4-39-5, NMSA 1978, as amended in 2023.
2. In order to receive and continue to receive the relevant cumulative increment, employees seeking the statutorily authorized cumulative increments to their salary must comply with the *Procedures and Requirements for Cumulative Increments to the Salaries of Certain Employees in the County Assessor's Office for Holding Appraiser Certificates* attached hereto as Exhibit A – which are hereby adopted and replace the 2015 procedures and requirements – including providing a certificate of successful completion of any relevant IAAO course to the Human Resources Division.
3. Any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements is contingent upon sufficient appropriations and authorizations by the Board through the Board's approval of a budget for the applicable County Fiscal Year.
4. If this Resolution is adopted prior to July 1, 2023, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements will be effective the first full pay period beginning July 1, 2023, but not prior to, or as soon as administratively feasible, whichever is later.
5. If this Resolution is adopted after July 1, 2023, any incremental incentive pay increase to the salary of any employee meeting the above-mentioned requirements will be effective the first full pay period after the adoption of this Resolution, or as soon as administratively feasible, whichever is later.
6. Resolution 2015-153, A Resolution Governing Incentive Pay for Appraisers Employed in the County Assessor's Office Who Obtain Appraiser Certificates and Comply with Continuing Education Requirements is hereby repealed.

PASSED, APPROVED, AND ADOPTED this _____ day of _____, 2023.

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

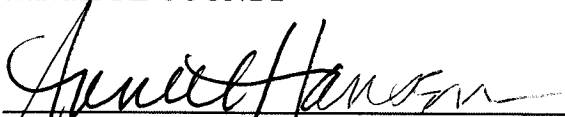
By: 
Anna C. Hansen, Chair

EXHIBIT A

**PROCEDURES AND REQUIREMENTS FOR CUMULATIVE INCREMENTS TO THE
SALARIES OF CERTAIN EMPLOYEES IN THE COUNTY
ASSESSOR'S OFFICE FOR HOLDING APPRAISER CERTIFICATES**

1. Eligibility. Employees that are eligible for cumulative incentive pay increments pursuant to Resolution 2023-____ (the "Resolution") are those employees who complete thirty (30) hours of continuing education credits every three (3) years that conform to the recommendations set forth in 3.6.3.16(G) NMAC and whose job descriptions require as a minimum requirement either (a) a New Mexico Certified Appraiser's certificate issued by the New Mexico Property Tax Division or (b) the successful completion of an International Association of Assessing Officers 101 course.

1. Effective Date for Current Certificate Holders Receiving Salary Increments. For employees who currently hold one or more appraiser certificates and currently receive one or more additional cumulative salary increments, the increment(s) will be effective the first full pay period that begins after adoption of the Resolution authorizing the increased increments, or as soon as administratively feasible, whichever is later, and automatically will be increased to the maximum amount allowed for the applicable certificate(s) pursuant to NMSA 1978, Section 4-39-5 (2023).

2. Current Certificate Holders Not Receiving Salary Increment. Employees who do not currently receive an increased salary increment for holding an appraiser certificate but who desire to do so must submit to the County Assessor and the Human Resources Division a copy of a certificate of successful completion of the relevant IAAO course that provides the basis for the New Mexico Property Tax Division ("PTD") certificate or the PTD appraiser certificate(s). Unless the Director of Human Resources determines that either the certificate of successful completion or the PTD certificate is invalid, or both are invalid, the associated increment will be effective the first full pay period that begins after adoption of the Resolution and after submission and acceptance of the first valid certificate, or as soon as administratively feasible, whichever is later.

3. Current Certificate Holders Seeking Additional Salary Increment for Holding Higher Level Certificates. Employees receiving an increased salary increment for holding one or more appraiser certificates and who desire to receive an additional cumulative increment for holding a higher level certificate must submit to the County Assessor and the Human Resources Division a copy of a certificate of successful completion of the relevant IAAO course that provides the basis for the PTD certificate or the PTD-issued higher level certificate(s). Unless the Director of Human Resources determines that either the certificate of successful completion or the PTD certificate is invalid, or both are invalid, the associated increment will be effective the first full pay period that begins after submission of the first valid certificate, or as soon as administratively feasible, whichever is later.

4. Continuing Education Requirement. Employees receiving one or more additional

SFC CLERK RECORDED 06/22/2023

Table 1. Continuing Education Coursework and Appraiser Certificate Equivalencies

Continuing Education Course	Appraiser Certificate
IAAO Course 101, fundamentals of real property appraisal (30 hours)	Appraiser 1
IAAO Course 101, fundamentals of real property appraisal (30 hours) <i>Plus any one (1) of the following</i> <ul style="list-style-type: none"> • IAAO Course 102, income approach to valuation (30 hours) • IAAO Course 300, fundamentals of mass appraisal (30 hours) • IAAO Course 201, appraisal of land 	Appraiser 2
IAAO Course 101, fundamentals of real property appraisal (30 hours) <i>Plus any two (2) of the following</i> <ul style="list-style-type: none"> • IAAO Course 102, income approach to valuation (30 hours) • IAAO Course 300, fundamentals of mass appraisal (30 hours) • IAAO Course 201, appraisal of land 	Appraiser 3
IAAO Course 101, fundamentals of real property appraisal (30 hours) IAAO Course 102, income approach to valuation (30 hours) IAAO Course 300, fundamentals of mass appraisal (30 hours) IAAO Course 201, appraisal of land	Appraiser 4*
* Upon completion of Appraiser 4 requirements, the Property Tax Division issues a New Mexico Certified Appraiser Certificate.	