



# Assessor's Update

April 2019



**"IT'S YOU WE VALUE"**

## Message from the Assessor,

In continuing my commitment made to the constituents throughout Santa Fe County, the team within the Office of the Assessor and I have worked diligently toward implementing and demonstrating your value by displaying excellent customer service and the use of integrated technology. We have raised the bar in ensuring our increased availability, accessibility, visibility and accuracy of our valuations. As a result of the combined efforts of our team, your Office of the Santa Fe County Assessor was nominated and awarded the following: The International Public Information Award in 2016 and The National Public Sector Champion Jurisdiction of the Year in 2017. In addition, our team has been recognized as a "Model Assessor's Office" throughout the Country.

As your Santa Fe County Assessor and as we move forward, it is my goal to achieve continued success in raising the bar for exceeding your expectations in our consistent delivery of excellent customer service, providing continued educational outreach meetings to address your specific needs, and deploy varied opportunities for providing increased use of integrated technology. Through these and other increased efforts in service of your needs, our team will work toward designing and implementing "best-practice" systems to ensure long-term sustainability of the office for years to come. As you will read below, our team has worked together in developing a meaningful Mission, Vision, Core Values and Goals. This is our first step in 2019 toward raising the bar and achieving increased results on your behalf and in service of your needs.

Respectfully,

Gus Martinez, Santa Fe County Assessor

## What does the Assessor's Office do?

Message from Office of the Santa Fe County Assessor, Gus Martinez. Our office is committed to providing you with valuable information and maintaining transparency within the office. During the last few years we have improved our website to include online tools to better assist constituents. Our efforts in customer service through information technology and community outreach has allowed us to obtain two prestigious awards for public information. We are ecstatic to be recognized for our efforts and we look forward to continuing on our path to pursue excellence in customer service as a government entity.

## Where are we?

According to the best practice standards of the International Association of Assessing Officers (IAAO) the Office of the Santa Fe County Assessor (OSFCA) **should reappraise all properties on a 4-6 year cycle.** The OSFCA is **happy to report that we are on our 5th and final year of our reappraisal cycle.**

Beginning in August 2019. Our appraisers will be reappraising properties in the **city limits of Santa Fe.** Unfortunately, due to the lack of contact information for property owners, our field appraisers are required to visit these properties without notice to property owners.

Here's what to expect... An appraiser will conduct a field visit on your property. If you are home, they will verify the measurement of the exterior of your structure and take note of any changes. The appraiser will ask you questions about the amenities of your property. If you are not home, the appraiser will leave a business card that explains the reason for visit. It's important to know that our appraisers will not enter your home, nor will they measure you're property in this case. The Santa Fe County assessor will verify the measurements of your property using an extremely accurate aerial imagery measuring tool and await your call for amenity verification.

## Mission Statement

We are committed to providing excellent customer service to the greater community of Santa Fe through fair and equitable valuations, public outreach, education, open communication and transparency based on industry best practice standards.

## Vision Statement

Our vision is to create an environment which reflects the desired relationships between the Office of the Santa Fe County Assessor and its constituents; management and employees; and co-workers. To accomplish our vision, it is critical to identify, define and share the following organizational core-values:

# Core Values

Honesty and Integrity

Quality and Excellence

Fairness and Equality

Teamwork and Sustainability

## Key Objectives of the Assessor's Office:

- Provide a systematic, orderly and logical method of collecting, analyzing and processing data to determine the property values for real property (land and improvements); personal property (business assets); corporations, livestock and mobile homes within Santa Fe County;
- Comply with statutory requirements for processing assessments, re-assessments and eligibility for property exemptions;
- Identify, list, and value all taxable property as required by law;
- Notify property owners of their assessed property values;
- Submit the net taxable values for all property within Santa Fe County to the New Mexico Department of Finance for purpose of determining tax rates and budgets;
- Prepare the Santa Fe County Property tax roll for the Santa Fe County Treasurer;
- Employ the most highly-qualified/customer-centered personnel that practice communication, teamwork and commitment to excellence.

\* Recently the New Mexico Court of Appeals issued an order holding that a transfer of residential property between an LLC's members and the LLC itself constitutes a "change of ownership" for purposes of NMSA 1978, Section 7-36-21.2(A)(3)(a) (2010). *Giddings v. SRT Mountain Vista, LLC A-1-CA-35643*. Once the residential property is transferred it is no longer subject to the 3% annual limitation increase and will be assessed at market value.

This rule applies even when property is transferred out of an LLC for purposes of refinancing and then re-deeded to the LLC.

The Santa Fe Assessor's Office will adhere to the ruling of the Court of Appeals.