



Agenda Item Number: 3-7-13.7

**SANDOVAL COUNTY
BOARD OF COUNTY COMMISSIONERS**

Date of Commission

Meeting: March 7, 2013

Division / Elected

Office: Office of the County Assessor

Staff Contact:

Tom Garcia, Assessor
Christie Humphrey, Deputy Assessor

Title of Item:

2nd Year County-wide Reappraisal Plan

Action Requested:

Motion to Approve 2nd Year Reappraisal Plan with Additional Term Employees

Summary:

Present 2nd Year Door-to-Door County-wide Reappraisal Plan and request additional term personnel. A presentation on the progress and projections for the County-wide Reappraisal.

Attachments:

- 2nd Year Reappraisal Plan
- Budget Breakdown Sheet

FISCAL IMPACT

Fiscal impact of \$79,631.00 (see attached budget sheet).

STAFF ANALYSIS SUMMARY

County Manager:

Recommend Board of County Commission approval. PPR 03/01/2013

Initiating Elected Official /

Division Director:

Tom Garcia, Assessor 2/28/13

Legal:

Approved as to form. PFT 3/1/13

Finance:

Funding available in cash balance CCH 3/1/13

Property Valuation Program
April 1, 2013 to March 31, 2014
Final Year of Two Year Door-To-Door
COUNTY WIDE REAPPRAISAL PROJECT

Points of Contact

Anthony Rodriguez – Plan Coordinator and Supervisor

Ed Olona – Chief Assessment Officer

Tom Garcia – Assessor

Christie Humphrey – Chief Deputy Assessor

CALL LIST (IN PRIORITY ORDER):

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INDEX

EXECUTIVE SUMMARY & JUSTIFICATION	3
PREFACE	4
COUNTY WIDE PROPERTY VALUATION REAPPRAISAL PROGRAM	5
STANDARDS AND PROCEDURES	6
EFFECTIVE PLANNING	11
PRODUCTION LEVELS AND PLANNED PROGRESS REPORTS	12
COUNTY WIDE REAPPRAISAL PERSONNEL WORKSHEET	13
PERSONNEL NEEDS SUMMARY	28
CURRENT EMPLOYEES WHO WILL WORK EXCLUSIVELY ON DOOR TO DOOR COUNTY WIDE REAPPRAISAL	30
BUDGETING FOR IN-HOUSE DOOR TO DOOR COUNTY WIDE REAPPRAISAL	31
REAPPRAISAL SCHEDULE	36
REQUISITE SIGNATORIES	37

SANDOVAL COUNTY WIDE REAPPRAISAL PLAN

EXECUTIVE SUMMARY, FUNDING & JUSTIFICATION

1) Property Tax Code Statutory Requirements:

7-36-16. Responsibility of county assessors to determine and maintain current and correct values of property:

“County assessors shall determine values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and the regulations, orders, rulings and instructions of the department. Pursuant to 7-36-16 as limited by 7-36-21.2 (NMSA 1978), they 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.”

There has not been a county wide reappraisal done in Sandoval County in over 12 years. In order to bring the county in compliance with the above tax code the office must do a full county wide door-to-door reappraisal. Plus, there is a high potential of generating value that has been missed due to lack of reappraisal.

2) Need to update data in our current CAMA system.

- In 2008 the Sandoval County Assessor’s office converted all of their records into the Tyler Eagle CAMA system. Due to issues with the conversion some data was lost or some data was never there due to lack of data in the old system.
- The Tyler Eagle CAMA system has the ability to do mass appraisal and bring properties to current and correct once all the data in the models have been updated. Over 70% of our data is missing or incorrect in our current CAMA system and spread out in three different systems. Therefore in order to use this very expensive system to the best of its capabilities, the office needs to do a door-to-door county wide reappraisal. This is the only way to get current and correct data on every parcel in the county.

2013-2014 Update on Reappraisal: The original intent of the countywide reappraisal was to review and verify information. During the course of the reappraisal we discovered that the review process would be insufficient. A large quantity of homes the reappraisal personnel has worked on has incorrect data and wrong sketches (or they are completely missing the sketches) in the CAMA system. Therefore these properties needed to be re-measured in the field, the components corrected and new sketches drawn into the CAMA system. In Addition we discovered several mapping issues that needed resolved as well. This process is taking more time than simple verification of correct information. In order to finish all residential properties by March 31, 2014 additional temporary staff will need to be hired. (see personnel worksheets pages 13 – 26)

Funding will come from the Property Valuation (1%) fund. This fund was created for the primary purpose of county wide reappraisal. Year end 2010/2011 balance in the fund: \$1,127,683. 2011/2012 budgeted expenditures \$912,008. 2011/2012 Estimated additions to the fund \$1,000,000. Funds available for the countywide reappraisal: \$1,215,675.00

2013/2014 update on Budget for reappraisal: 2011/2012 balance in the 1% fund: \$1,022,184.13. 2012/2013 Budgeted expenditures \$1,302,218.00 (\$677,371.21 expensed through 2/28/2013). Estimated additions to 2012/2013 \$1,037,462.96 (\$621,889.74 Collected through January 2013/55%) Increase to 2012/2013 Budget for additional staff to start April 1, 2013: \$69,831 (Salary) + \$9,800 (Non-Personnel Expense). Balance in the Reappraisal 2300 fund at the end of the 2012/2013 fiscal year: \$677,798.09

2013/2014 Estimated Budget: Beginning Balance in 2300 fund: \$677,798.09 plus estimated additions 2013/2014 \$1,020,000.00 minis 2012/2014 expenditures \$1,466,414.00

Balance Remaining in County 1% Valuation Reappraisal Fund after Countywide Reappraisal: \$231,384.09

PREFACE

In accordance with 7-38-38.1 D NMSA 1978, the Sandoval County Assessor, (Hereinafter referred to as the Assessor) is submitting the following Countywide Property Valuations Reappraisal program. (Hereinafter referred to as the Plan) to the Sandoval County Board of County Commissioners (Hereinafter referred to as the SCBCC) for approval. The appraisal conducted in accordance with this plan will be completed within 24 months, commencing March 2012. In addition, the provisions pursuant to the New Mexico Constitution and Property Tax Statutes and Regulations will be applied.

The Assessor acknowledges, understands and agrees as follow:

1. That unless a plan is filed with the SCBCC, to be administered and completed within 24 months, the Assessor is in violation of 7-38-38.1 NMSA 1978.
2. That the Plan is filed in good faith.
3. That upon signing of the plan, the SCBCC thereby approves the plan as set by the Sandoval County Assessor.

COUNTY WIDE PROPERTY VALUATION REAPPRAISAL PROGRAM

The Property Valuation Reappraisal Program requires that the Assessor perform the following:

1. County shall physically visit, inspect, verify and gather physical data on 46,780 parcels of real estate and enter said data into the Sandoval County's computer assisted mass appraisal (CAMA) system. This number represents the taxable parcel count in Sandoval County. In order to determine the physical characteristics of improvements, a thorough visual review of each property is a minimum requirement. For purposes of this Plan a thorough visual review of each property means the county will ensure the improvement characteristics are accurately accounted for and improvement measurements are maintained.
2. Derive the appropriate values (values will be determined by trained, certified and licensed appraisers) and mail notices of valuation on aforementioned parcels no later than April 1 of the valuation year, pursuant to 7-38-20 NMSA 1978. (Excepting any extensions as granted by the New Mexico Taxation and Revenue Property Tax Department).
3. Complete Sandoval County Valuation Protest Board Hearing by a date no later than 180 days of the date the protest or appeal is filed unless the parties otherwise agree pursuant to 7-38-23 NMSA 1978. (Excepting any extensions as granted by the New Mexico Taxation and Revenue Property Tax Department).
4. The values of real estate parcels reappraised in accordance with this plan shall be adjusted to reflect market values pursuant to 7-36-21.2 NMSA 1978.
5. In keeping with the intent of the New Mexico Constitution and Property Tax code, newly discovered and new construction property will be appraised and assessed at market value pursuant to 7-36-21.2 NMSA 1978.
6. All bonafide land used primarily for agricultural purposes shall be determined on a basis of land's ability and capacity to produce agricultural products. These properties shall be valued in accordance with 7-36-20 NMSA 1978.
7. After completion of the reappraisal, the New Mexico Department of Finance pursuant to 7-37-7 NMSA 1978 will adjust millage rates for each taxing entity.
8. All electronically stored parcel information may be made available to the SCBCC. Access to this information may be made available upon request in writing to the Assessor and as defined within the Property Tax Code pursuant to 7-38-4 NMSA 1978.
9. All Sandoval County employees within the Appraisal Department of the Assessor's Office may work exclusively on the reappraisal.
10. 23 Contract term county employees, as detailed in the "Personnel Needs" section of the Plan shall work exclusively on the reappraisal plan.
11. All parties will abide by the standards and Procedures described herein.

BASIC STANDARDS & PROCEDURES TO BE FOLLOWED WHEN CONDUCTING A COUNTYWIDE REAPPRAISAL

1. Public Involvement and Community Relations: Success of the countywide reappraisal plan is dependent on the level of understanding and support given by the general public. For this reason, the County will develop a complete and effective public relations program including the following activities:

- (A) informational materials will be prepared for use in conjunction with public appearances and for handouts;
- (B) talks will be scheduled before service clubs, civic organizations, and neighborhood groups as often as possible;
- (C) the news media will be kept informed as to program objectives, progress, and accomplishments.

Recognizing that taxpayer contact represents a public relations opportunity; employees will be trained:

- (A) to be completely familiar with the countywide reappraisal program;
- (B) in telephone and face-to-face communication etiquette;
- (C) to alert neighborhoods as to the field activities which will occur in their area.
Public relations will be the responsibility of all employees involved in the countywide reappraisal program, with the fundamental responsibility for implementation being the County Assessor.

2. Valuation Methodology: The first phase of the valuation component will be data collection and analysis. All physical, economic and market data will be gathered, verified and analyzed. Calculation of value will be implemented by the use of CAMA and support staff for each property. All three approaches to value, sales, cost, and income will be used depending upon the applicability of the approaches to specific properties or classes of property. The final valuation will be carefully reviewed and field checked for any changes that have occurred to properties since the time of the last field inspection.

Upon completion of the valuation process, the Assessor will be responsible for a careful review of the estimates for each appraised parcel. This review and inspection shall be conducted by qualified members of the appraisal staff to identify any errors that may have occurred, and to ensure accuracy and quality of the data collected. The indicated estimates of value for structures and land will be compared and analyzed against comparable sales information. The qualified reviewer (senior appraisal staff members) is to ensure that each property has been valued in relation to other properties and in accordance with state law. This will be completed immediately before the value notification deadline. This is not only done for reappraisal

purposes but various sales ratio reporting and statistical analysis are done in accordance with 7-36-16 NMAC 3.6.5.23 B. The Sales Ratio Report, which is submitted to the New Mexico Property Tax Division by July 1, of that year.

- A) **Appraisal of Land:** A separate estimate of the fair market value shall be made for each parcel of non-agricultural land as if it were vacant. The sales data covering fair market sales of vacant non-agricultural land in all property classifications shall be secured from all available sources and shall be compiled, checked, and analyzed for use in the determination of non-agricultural land values and their unit of comparison throughout the county. In the interest of fairness, equalization, and accuracy the base lot method shall be employed to determine the valuation of all market value land. IAAO defines the base lot method as: "...the standard or "base" in each stratum through a traditional sales comparison analysis with the base lot serving as the subject parcel. Once the base lot is established, it is used as a benchmark to establish values for individual parcels."

The county shall carefully consider all factors affecting the value of land (such as zoning, location, shape, size, topography, access to railroads, roads, waterways, present use, etc.,) and will make appropriate adjustments when establishing final values. Land value computations will be made in accordance to the following categories:

- City and Urban Residential – Per acre, square foot and lot.
- Rural Residential and Agricultural – Per acre, square foot and lot.
- Commercial and Industrial – Per acre, square foot and lot, per front foot unit of comparison.

All established base land values for vacant and improved parcels shall be recorded on the appropriate fields of the record card and carefully checked for accuracy. All land values shall be reviewed with the same accuracy and diligence as the buildings in conjunction therewith.

- B) **Improved Property:** In arriving at the market value of each parcel of improved property, the county will consider all three approaches to value where applicable. The county shall make a careful analysis of the replacement cost of newly constructed buildings where applicable. The Assessor will make a careful analysis of the replacement cost of newly constructed buildings by using local and regional cost tables derived from service manuals and guides approved by the New Mexico Property Tax Department. Local sales data will be used to arrive at appropriate local market adjustment factors required to calibrate the cost system. Analysts shall develop appropriate local market adjustment factors by analyzing fair market value sales. These sales shall be validated by at least one of the approved methods, and shall be adjusted for time as needed. The county will employ the age-life method of depreciation using the observed condition of the property and total life expectancies based on inspection

- C) **Residential Property:** The County shall inspect the exterior of each structure. Interior data will be obtained through personal interviews when possible. Construction features, characteristics, appendages, accessory buildings or irregularities for each property shall be recorded on the data collection card. Grade or quality classifications shall be distinctly considered and proper appraisal guidelines followed for each building. The Chief Appraiser, Lead Residential Appraisers will make periodic inspections of work on all appraisal personnel. Periodic inspections of work of all appraisal personnel will be made by the project supervisor in the grading (or classifying) of dwellings to insure correct, uniform, and consistent grade classification use. A perimeter sketch of each residential building will be drawn in the graph space provided on the data collection card and all necessary dimensions and identification symbols will be placed on this sketch. Appendages such as attached garages, porches, etc. shall be carefully shown, with dimensions and correctly labeled. All other information on the data collection card will be filled out completely.
- D) **Multi-Family Income Producing Property:** All income producing multi-family residential property shall be inspected and appraised at market value pursuant to 7-36-16 as limited by 7-36-21.2 (NMSA 1978). All building features, components, or characteristics as outlined shall be identified, measured and listed. The year of construction of the building shall be obtained and other improvements such as paved drives, fencing, pools, patios, tennis courts, etc. will be identified, measured and listed. Occupancy levels of each building shall be determined at the time of inspection and recorded along with any other pertinent information that could affect value or be used as the basis for specific units of comparison. Rental data will be gathered from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraised value of all properties shall be reviewed during final review by supervisory personnel and adjustments or corrections made where applicable.
- E) **Income Producing Property:** All Commercial and Industrial property will be appraised at market value. All building features, components, or characteristics as outlined will be identified, measured and listed. The year of the construction of the building will be obtained and other improvements such as paved drives, fencing, mechanical features and equipment, etc. shall be identified, measured and listed. Occupancy levels of each building will be determined at the time of inspection and recorded along with other pertinent information that could affect value. Lease or rental information will be gathered from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraisal of all commercial property will be supported by detailed computations. The appraised value of all properties shall be reviewed during final review by supervisory personnel and adjustments or corrections made where applicable.

- F) **Rural Agricultural Property:** All improvements on agricultural property will be inspected and appraised at market value. Dwellings and improvements will be sketched, described and valued in the same manner as residential property. The object being to establish a fair, equitable, and realistic value by comparison with other like properties, and to maintain the same level of market values placed on all other classes of property within the Sandoval County. All bonafide agricultural land will be calculated using the Special Method of Valuation based on the land's ability and capacity to produce agricultural products expressed in an income capitalization technique. The per acre use classification estimates include determination of soil types, cash rent analysis, production yield averages and an established income capitalization rate pursuant to 7-36-20 NMSA 1978.

3. Notification of Value: A change of value report will be generated by April 1 of the valuation year. Notices will then be mailed to all property owners. These notices will show the appraised value, the classification(s) of the parcel, the assessed value, and a statement that the property owner has a right to appeal to the Sandoval County Valuations Protest Board pursuant 7-38-20 NMSA 1978. The taxpayer shall be given the opportunity to informally appeal/protest the assessed value. A taxpayer may file a complaint if the valuation of property has not increased or has decreased from the previous year. The taxpayer may protest before the Assessor in an administrative fashion or may choose to protest directly to the Sandoval County Valuations Protest Board.

4. Property Classifications: All property classifications will be reviewed and revalued as required using accepted standards for mass appraisal.

5. CAMA and DATA Accuracy Control: The County acknowledges that the CAMA system provides the county with complete computer-assisted mass appraisal support by providing cost, market and income valuation support. It is capable of assisting in valuation of residential, commercial, industrial, agricultural and special purpose real estate properties.

The countywide reappraisal Plan will have quality assurance, performance analysis, and accuracy control for data entry.

- A) Quality assurance is the primary responsibility of upper level appraisal staff. All new entries will be checked for inaccuracies, proper field notations, missing data, ect... all incomplete or inaccurate entries will be returned to the supervisory staff for proper disciplinary action or correction.
- B) Performance analysis will be accomplished using CAMA or manual calculations necessary for comparative analysis.
- C) Accuracy control will be the responsibility of personnel who receive, store, dispense, monitor and review the data.

6. Sales Questionnaire, Sales Affidavit, and Sales Data Collection Process: The Assessor will develop a comprehensive data collections program using a sales questionnaire. This data and other data will be included from sources such as:

- (A) Buyers of Real Estate
- (B) Sellers of Real Estate
- (C) Real Estate Brokers
- (D) Mortgage Companies
- (E) Builders
- (F) Real Estate Sales Listings (e.g. multiple listing services)
- (G) Title Companies and Sales Affidavit

The sales questionnaire phase will be ongoing throughout the cycle. In the field, a detailed interview will be conducted (when possible) with the resident in lieu of an interior inspection of each home. When data is in doubt a postage-paid questionnaire will be left on the door if no one is at home and the data collector has left the neighborhood.

7. Employee Training and Education: A training program has been developed which teaches basic procedures. Actual on the job training will be provided by the county wide reappraisal supervisor and other appraisal personnel.

EFFECTIVE PLANNING

The Assessor acknowledges that it has utilized and adhered to the following precepts in the development of this plan and that it will also utilize and adhere to the following precepts in the implementation of this plan.

Performing a mass appraisal is a major undertaking for any Assessor and should not be approached or rushed in a casual manner. One key element to a successful reappraisal effort is adequate planning. A most suitable approach is for the Assessor to determine necessary staff levels based on past experience and on the amount of appraisal work that must be completed in a fixed amount of time.

1. **Budgetary Consideration:** Budgetary constraints may not allow an Assessor to add additional staff until County budgets for fiscal year July through June is established earlier in the year between January and June and sufficient planning must be made in order to allow for any additional resources. The amounts needed to complete the County Wide Reappraisal Plan will come from the "property valuation fund" which was established to complete this task per 7-35-3 (4) NMSA 1978. The General fund will be unaffected by this Plan.
2. **Time Frame:** The plan will be completed within 24 months.
3. **Expected Productivity:** This will vary from one location to the next. The designated geographic areas or neighborhoods with the county that have a high number of special use or large commercial/industrial properties will expect a smaller number of parcels to be reviewed, calculated and entered daily. The same is expected for neighborhoods with larger upscale custom homes, while neighborhoods with a high percentage of single family tract housing, mobile homes or vacant rural and agricultural land will expect higher field calculation and data entry levels per day. Specific estimates of production levels are presented within the personnel worksheets (Pages 13-26).
4. **Utilizing Current Staff:** The Sandoval County Assessor's office is fortunate to have qualified employees on staff who are knowledgeable about mass appraisal and will make significant contributions to the appraisal of all real estate in Sandoval County. The majority of employees have experience and/or training regarding reappraisal. Plus, there will be a shifting of one current appraiser to the plan coordinator and supervisor. For those employees that are new and have not yet had reappraisal training, special care will be given in order to provide guidance and training to facilitate the reappraisal project.
5. **Employee Qualifications:** : Those persons responsible for determining quality of construction or effective age (review appraisers) shall be qualified as a level 3 appraiser, or higher, as determined by the New Mexico Taxation and Revenue Property Tax Division IAAO Certified Appraiser Program. Those persons responsible for determining final values shall be a level 4 or higher appraiser, as determined by New Mexico Taxation and Revenue Property Tax Division IAAO Certified Appraiser Program.

EXPECTED LEVELS AND PLANNED PROGRESS REPORTS

- 1. Expected Production Levels:** In order to properly administer a reappraisal, standard production levels have been generated based on employee performance during past projects, property types, classifications, average work days per month and/or year. Prior to implementation of the Plan a separate production level spreadsheet will be generated based on estimated employees working on reappraisal full time and the various neighborhoods with Sandoval County.
- 2. Planned Progress Reports:** As part of the Plan appraisal staff will provide their supervisor with daily status reports describing in detail the daily activities and their level of production. The appraisal supervisor will provide the County Wide Reappraisal supervisor with a daily activities report and with weekly status reports showing total production levels by all the appraisal staff and these actual production numbers will be input into the production level spreadsheet and compared to estimated levels to determine the production is within the levels described in the plan.
- 3. 1st Year Progress Report:** Reappraisal personnel started on March 16, 2012. Work in the field began on May 1, 2012. Reappraisal personnel underwent extensive training prior to working in the field.

10,825 Residential Urban properties (Rio Rancho area), 500 Residential custom homes (Corrales area), and 967 vacant parcels were visited, verified, photographed, measured (if needed), sketched and components corrected in the CAMA System by the reappraisal staff. The permanent appraisal staff analyzed, checked information for correctness and verified value on these properties as well.

Approximately 27% of all residential improved properties have been complete in the last 10 months.

The current appraisal staff has visited, verified, photographed, measured (if needed), sketched and corrected CAMA components on 235 Agricultural properties, 120 Mobile Homes and 539 Commercial Properties.

241 Homes (Including Newly Constructed Homes) that were not previously on tax rolls were picked in the reappraisal process. The full value associated with these properties is \$52,426,367.00

4. **Focus for 2nd year door to door countywide reappraisal:** Residential and Commercial improved properties will be the priority. All mobile home and Agricultural properties will be visited and verified. Usage on all Agricultural land will be verified by the end on the reappraisal. Vacant (non-agricultural) land values will be analyzed using sales and value adjusted accordingly. Typography, utilities and other issues on vacant land will be picked up by the reappraisal personnel in the areas they are working.

SANDOVAL COUNTY DOOR TO DOOR COUNTY WIDE REAPPRAISAL PERSONNEL NEEDS WORKSHEET

SECTION 1 – PHASE 1

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – URBAN RESIDENTIAL-REMAINING PARCEL TO BE REAPPRAISED

1. Total number of Urban Residential Parcels	<u>15,850</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Residential properties data Inspector/collector is expected to inspect daily.	<u>17</u>
4. Number of Residential properties date entry Is expected to enter daily.	<u>40</u>
5. Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>4.34</u>
6. Data Entry necessary to enter data for Urban Residential	<u>1.85</u>

SECTION 2

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)
- CUSTOM RESIDENTIAL- REMAINING PARCEL TO BE REAPPRAISED

1. Total number of Custom Residential Parcels	<u>7065</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Residential properties data Inspector/collector is expected to inspect daily.	<u>7</u>
4. Number of Residential properties date entry Is expected to enter daily.	<u>40</u>
5. Data Inspectors/collector necessary to inspect Custom Residential (1 divided by 2, divided by 3)	<u>4.69</u>
6. Data Entry necessary to enter data for Custom Residential	<u>.82</u>

SECTION 3

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)

- URBAN SIMI CUSTOM RESIDENTIAL (Simi Custom built home within Rio Rancho City limits on ½ acre lots.)

1. Total number of Simi Custom Residential Parcels	<u>7,245</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Residential properties data Inspector/collector is expected to inspect daily.	<u>10</u>
4. Number of Residential properties date entry Is expected to enter daily.	<u>40</u>
5. Data Inspectors/collector necessary to inspect Custom Residential (1 divided by 2, divided by 3)	<u>3.37</u>
6. Data Entry necessary to enter data for Simi Custom Residential	<u>.84</u>

SECTION 4

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)
- RURAL RESIDENTIAL

1. Total number of Rural Residential Parcels	<u>2,194</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Residential properties data Inspector/collector is expected to inspect daily.	<u>7</u>
4. Number of Residential properties date entry is expected to enter daily.	<u>40</u>
5. Data Inspectors/collector necessary to inspect Rural Residential (1 divided by 2, divided by 3)	<u>1.46</u>
6. Data Entry necessary to enter data for Rural Residential	<u>.26</u>

SECTION 5

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (Term)
- URBAN VACANT LAND RESIDENTIAL

1. Total number of Vacant Land Parcels	<u>86,403</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Vacant Land properties data Inspector/collector is expected to inspect daily.	<u>300</u>
4. Number of Vacant Land properties date entry is expected to enter daily.	<u>300</u>
5. Data Inspectors/collector necessary to inspect Urban Vacant Land (1 divided by 2, divided by 3)	<u>1.34</u>
6. Data Entry necessary to enter data for Urban Vacant Land	<u>1.34</u>

SECTION 6

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (PERMANENT STAFF)
- RURAL VACANT LAND RESIDENTIAL

1. Total number of Rural Vacant Land Parcels	<u>9,767</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Vacant Land properties data Inspector/collector is expected to inspect daily.	<u>32</u>
4. Number of Vacant Land properties date entry is expected to enter daily.	<u>100</u>
5. Data Inspectors/collector necessary to inspect Rural Vacant Land (1 divided by 2, divided by 3)	<u>1.41</u>
6. Data Entry necessary to enter data for Rural Vacant Land	<u>.45</u>

SECTION 7

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)
- AGRICULTURAL LAND - REMAINING PARCEL TO BE REAPPRAISED

1. Total number of Agricultural Land Parcels	<u>1433</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Agricultural Land properties data Inspector/collector is expected to inspect daily.	<u>20</u>
4. Number of Agricultural Land properties date entry is expected to enter daily.	<u>100</u>
5. Data Inspectors/collector necessary to inspect Agricultural Land (1 divided by 2, divided by 3)	<u>.33</u>
6. Data Entry necessary to enter data for Agricultural Land	<u>.06</u>

SECTION 8

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)
- MOBILE HOME PARCELS- REMAINING PARCEL TO BE REAPPRAISED

1. Total number of Mobile Home Parcels	<u>2,237</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Mobile Home properties data Inspector/collector is expected to inspect daily.	<u>50</u>
4. Number of Mobile Home properties date entry is expected to enter daily.	<u>50</u>
5. Data Inspectors/collector necessary to inspect Mobile Homes (1 divided by 2, divided by 3)	<u>.21</u>
6. Data Entry necessary to enter data for Mobile Homes	<u>.21</u>

SECTION 9

APPRAISAL INFORMATION REVIEW (CURRENT STAFF) – REVIEW DATA OF ALL RESIDENTIAL PARCELS (BOTH IMPROVED AND VACANT) ONCE THE INFORMATION IS COLLECTED AND ENTERED INTO THE SYSTEM.- REMAINING PARCEL TO BE REAPPRAISED

1. Total number of Residential Parcels	<u>131.279</u>
2. Number of workdays available from project Beginning March 2012 until March 2014 (Number of month time 17 work days per month)	<u>215</u>
3. Number of Residential properties appraisers is expected to review daily.	<u>60</u>
4. Review Appraisers necessary to Review Residential parcels physical data (1 divided by 2, divided by 3)	<u>10</u>

SECTION 10

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – COMMERCIAL IMPROVED - REMAINING PARCEL TO BE REAPPRAISED

2	Total number of Commercial Parcels	<u>640</u>
3	Staff necessary to inspect, enter and value Commercial Properties	<u>2</u>

There are 2 (two) full time Current Staff Appraisers that will be handling the reappraisal of all the commercial properties.

SECTION 11

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – MULTIFAMILY

- | | |
|---|------------|
| 1. Total number of Multifamily Parcels | <u>128</u> |
| 2. Staff necessary to inspect, enter and value Multifamily Properties | <u>2</u> |

There are 2 (two) full time Current Staff Appraisers that will be handling the reappraisal of all the Multifamily Properties.

SECTION 12

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – COMMERCIAL VACANT LAND

- | | |
|---|-------------|
| 1. Total number of Commercial Vacant Parcels | <u>1161</u> |
| 2. Staff necessary to inspect, enter and value Multifamily Properties | <u>2</u> |

There are 2 (two) full time Current Staff Appraisers that will be handling the reappraisal of all the Multifamily Properties.

SECTION 13

SUPPORT PERSONNEL FOR THE DOOR TO DOOR COUNTY WIDE REAPPRAISAL

There will be one current staff member that will be responsible to assigning work areas, monitoring productivity, abstracting, supervising and coordinating the door to door county wide reappraisal project. Since they will be coordinating the reappraisal there will be a need for a term employee to do their area for appraisal during the County Wide reappraisal project

- | | |
|---------------------------------------|----------|
| 1. Supervisor and Project Coordinator | <u>1</u> |
| 2. Appraisal Term employee position | <u>1</u> |

In order to map out areas and clean up existing UPC codes, the office will need a term temporary employee to do mapping and GIS cleanup.

- | | |
|--|----------|
| 3. Mapping Term employee Position | <u>1</u> |
| 4. Total Support Staff for Reappraisal Project | <u>3</u> |

SECTION 14 – PHASE TWO

VALUATION AND APPEALS PROCESS (CURRENT STAFF)

RESIDENTIAL/COMMERCIAL

1. Total number of real estate parcels	<u>143,874 / 2468</u>
2. Number of workdays available from July 1 Through December 31 of the valuation year. (6 months X 17 work days per month)	<u>102 / 102</u>
3. Number of real estate parcels for which Each appraiser is daily expected to: review Sales data, establish land values, determine Neighborhood delineation, establish appropriate Neighborhood location factors, run appraisal Ratio tests, and establishes final values:	<u>141 / 12</u>
4. Appraisal personnel necessary to establish Final value as derived from local market Conditions. (1 divided by 2, divided by 3)	<u>10 / 2</u>
5. Personnel necessary for hearings (formal & Informal), working splits, setting up new subs, Dealing with problem issues and other appraisal Work for the entire year, rechecks, new Construction, etc.	<u>10 / 2</u>
6. Total personnel necessary for phase two	<u>10 / 2</u>

PERSONNEL NEEDS SUMMARY

PHASE 1 – INSPECTION, PHYSICAL DATA COLLECTION AND COMPUTER DATA ENTRY FOR ALL REAL ESTATE PARCELS BY MARCH 1, 2014.

TASK PERSONNEL REQUIRED (TERM EMPLOYEES)

Section 1 - Inspection, collection and Data Entry – Urban Residential	<u>6.19</u>
Section 2- Inspection, collection and Data Entry – Custom Residential	<u>5.51</u>
Section 3-Inspection, collection and Data Entry –Urban Simi Custom	<u>4.21</u>
Section 4 - Inspection, collection and Data Entry – Rural Residential	<u>1.72</u>
Section 5 - Inspection, collection and Data Entry – Urban Vacant Land	<u>2.68</u>
Section 13 – Support Staff for Door to Door Re-Appraisal	<u>3</u>

TASK PERSONNEL REQUIRED (CURRENT STAFF)

Section 6 - Inspection, collection and Data Entry-- Rural Vacant Land	<u>.99</u>
Section 7 - Inspection, collection and Data Entry-- Agricultural Land	<u>.25</u>
Section 8- Inspection, collection and Data Entry-- Mobile Homes	<u>.24</u>
Section 9 – Appraisal Data Review – All Residential (Improved & Vacant)	<u>10</u>
Section 10 - - Inspection, collection, Data Entry & Review – Commercial	<u>2</u>
Section 11 - - Inspection, collection, Data Entry & Review – Multi Family	<u>2 (Same as above)</u>
Section 12 - - Inspection, collection, Data Entry & Review – Comm. Vacant	<u>2 (Same as above)</u>

PERSONNEL NEEDS – PHASE 1

TOTAL 37

PERSONNEL NEEDS SUMMARY CONT.

PHASE 2 – ESTABLISHING APPRAISED VALUES JULY 1 THROUGH DECEMBER 31,
AND THE APPEALS PROCESS JANUARY 1 THROUGH APPROXIMATELY JUNE 30 OF
VALUATION YEAR. (Current Employees)

Section 14 – Valuation and Appeals Process	<u>12</u>
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PERSONNEL NEEDS – PHASE 2	TOTAL	<u>12</u>
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CURRENT EMPLOYEES WHO WILL WORK EXCLUSIVELY ON DOOR TO DOOR COUNTY WIDE REAPPRAISAL

Employee: Anthony Rodriquez

Qualifications: He is current staff member that is a New Mexico State Certified and Residential Certified Appraiser for the State of New Mexico. He has at least 2 years of supervisory experience. He has experience with the reappraisal process.

Reappraisal Tasks: They will be responsible for assigning work areas, monitoring productivity, abstracting, supervising and coordinating the door to door county wide reappraisal project. The appraiser's current salary will increase \$5.00 per hour which will be funded 100% from the 1% reappraisal fund

Current Job Responsibilities: Appraiser 4 with an area within Sandoval County

To Be Assumed By: Term Temporary Hire which will be funded 100% out of the 1% reappraisal fund

BUDGETING FOR IN-HOUSE DOOR TO DOOR COUNTY WIDE REAPPRAISAL

The following pages, entitled “In House Door to Door Reappraisal –Budget”, should provide a detailed accounting of anticipated costs for an in-house door to door reappraisal program. Historically, most counties have not maintained appraisal personnel necessary for systematic real estate revaluation programs. As a result the expense of performing twelve years of appraisal work in the next two years may be alarming to many county officials.

Readers of the Plan should be aware that the reappraisal expenses shown on the following pages are typically in addition to the assessor’s normal budget.

The following Budget is for the Door to Door County Wide Reappraisal Project. All current employees will continue to be paid out of the current 2011/2012 budget at the existing split (40% Reappraisal Fund/60% General Fund)

The only increase to current salaries will be the \$5.00/per hour increase for the Reappraisal Coordinator/Supervisor which will be paid for out of the reappraisal fund.

Care should be taken to not underestimate salaries necessary to retain qualified personnel.

Total Budget for the 2 year door to door countywide reappraisal

Name	Position	Hour Salary	Total Salary	Group Ins.
Rodriguez, Anthony	Reappraiser Supervisor	5	23,400	0
Vargas, Gabriel 100%	Appraiser IV	19,06	84,626	23050.72
Vargas, Gabriel	Appraiser IV - Cert Pay	1,6827	7,471	0
Perea, Selva	Data Entry/Reappraisal Term	11,4363	50,777	0
Brauch, Janet	Data Entry/Reappraisal Term	11,4363	50,777	7641.76
Baca-Navarro, Michelle	Data Entry/Reappraisal Term	11,4363	50,777	12275.2
Apodaca, Angela	Data Entry/Reappraisal Term	11,4363	50,777	7642.32
Valdez, Sharron	Data Entry/Reappraisal Term	11,4363	50,777	15548.4
open	GIS Tech Reappraisal Term	16,8215	74,687	15548.4
Gallegos, Andy	Appraiser Asst. Reappraisal Term	12,2918	54,576	560.56
Delgado, Ralph	Appraiser Asst. Reappraisal Term	12,2918	54,576	15548.4
Mark	Appraiser Asst. Reappraisal Term	12,2918	54,576	0
Sandoval, Bernard	Appraiser Asst. Reappraisal Term	12,2918	54,576	7641.76
Donna	Appraiser Asst. Reappraisal Term	12,2918	54,576	15548.4
Charles	Appraiser Asst. Reappraisal Term	12,2918	54,576	15548.4
Giron, Eric	Appraiser Asst. Reappraisal Term	12,2918	54,576	7642.32
Giron, Eric	Appraiser Asst. Reappraisal Term - Cert Pay	0,7211	3,202	0
George	Appraiser Asst. Reappraisal Term	12,2918	54,576	0
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	3684.69
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	3684.69
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	7496.55
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	7496.55
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	7496.55
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	1113.74
new	Appraiser Asst. Reappraisal Term	12,2918	27,042	0
new	Data Entry/Reappraisal Term	11,4363	25,160	0
	Certification Pay		10,673	
	Full Time Salaries		1,054,428	185,169
	PERA, 12.15%		128,113	
	FICA 7.65%		80,664	
	GROUP INS.		185,169	
	RETIREE HEALTH			
	WORKERS COMP.			
	GRAND TOTAL		1,459,047	
	Office Supplies		7,725	
	Desks and Furniture		4,790	
	Capital Outlay (Computers & Equip)		19,302	
	Training		3,250	
	Apex Lic.		2,000	
	Telephone Exp		1,300	
	Vehicle Expense		10,000	
	Total Cost of Reappraisal		1,507,414	

Original Proposal

IN HOUSE DOOR TO DOOR REAPPRAISAL – BUDGET – PHASE ONE

PHASE ONE – PERSONNEL EXPENSES (TERM FULL TIME TEMPORARY HIRE)

DATA COLLECTORS 8 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
31,258.00	2,605.00	8	24	500,160.00

DATA ENTRY 5 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
29,082.00	2,424	5	24	290,880.00

APPRAISER 2 1 Needed to take over area for the Project Coordinator

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
39,453.00	3,288.00	1	24	78,912.00

SUPPORT PERSONNEL 1 Mapping personnel

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
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PHASE ONE – NON-PERSONNEL EXPENSES

Additional Partitions and Furniture:	<u>5,000.00</u>
Telephones	<u>1,000.00</u>
Cell Phones (teams & Project Coordinator)	<u>2,000.00</u>
Computers	<u>11,250.00</u>
Cameras	<u>1,200.00</u>
Appraisal Supplies (Door Hangers, Surveyor Tape Measure, Currier Bags, Computer Printout Paper, Pens & Pencils, Sketch Paper, Misc. supplies.	<u>4,000.00</u>
Additional Apex Sketch Software Licenses	<u>2,500.00</u>
Additional ESRI Arcview Mapping License	<u>1,500.00</u>
Uniforms	<u>600.00</u>
Vehicle Expense for Data Collectors	<u>10,000.00</u>
GPS Units	<u>800.00</u>
Laser Measuring Tape	<u>300.00</u>
Calculators	<u>400.00</u>
TOTAL NON-PERSONNEL EXPENSE	<u>40,550.00</u>
TOTAL PERSONNEL EXPENSE	<u>977,904.00</u>
TOTAL IN HOUSE DOOR TO DOOR REAPPRAISAL EXPENSE PHASE ONE	<u>\$ 1,018,454.00</u>

IN HOUSE DOOR TO DOOR REAPPRAISAL BUDGET - PHASE TWO

Phase two of the reappraisal project is an ongoing year to year process. Therefore all cost associated with phase two will come from the existing 2011/2012 budget.

Phase two of the reappraisal project uses all current staff that will be paid at their existing salary at the current split (40/60)

All Non-Personnel Expenses will be taken out of the current 2011/2012 budget.

REAPPRAISAL SCHEDULE

	<u>Begin</u>	<u>Status</u>
Public Relations Forms and Questionnaire Development	Jan. 2012	Ongoing
Mapping Maintenance	Ongoing	Ongoing
Data Collection & Analysis Work Building Permits & Sales Affidavits Compile & Verify Data Base Analyses of Market/Economic Factors Gather and Enter Property Characteristics Establish Benchmarks	Ongoing	Ongoing
Field Inspection and Review	March 2012	March 2014
Valuation Sales Ratio & Analysis Land Residential Commercial	March 2012	March 2014
Calculation & Data Entry Calculation & Entry of compiled field data Quality Control Audits	March 2012	March 2014
Preparation of Notice of Value Print and Mail Notices to all Taxpayers	February 2012 February 2013	April 2012 April 2013
Schedule Protest Hearings	March/April 2012 March/April 2013	Aug/Sept 2012 Aug/Sept 2013

Due to the ongoing duties and nature of the Assessor's Office certain timelines and scheduled phase completion dates may be altered in order to provide service to the public. It is imperative that the plan be executed in a timely manner, with sufficient time and planning both will be accomplished.

Budget Resolution for the Assessors Office 1% County Property Valuation Fund

Additional Contract Term Employees for the Door to Door Reappraisal

Account Number	Position/Account Description	12.2918	12.2918	\$ Amount	Estimated Group Ins
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	818.82
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	818.82
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	1665.9
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	1665.9
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	1665.9
2300-08-043-41020	Appraiser Asst. Reappraisal Term	12.2918	12.2918	6,392	2469.72
2300-08-043-41020	Data Entry Reappraisal Term	11.4363	11.4363	5,947	0
				50,689	9105.06
2300-08-043-42050	Full Time Salaries			6,159	
2300-08-043-42050	PERA 12.15%			3,878	
2300-08-043-42050	FICA 7.65%			9,105	
	GROUP INS.				
	RETIREE HEALTH				
	WORKERS COMP.				
	GRAND TOTAL			69,831	
2300-08-043-48070	Capital Outlay				
2300-08-043-45030	Professional Services			6500	
2300-08-043-47150	Telephone			2000	
2300-08-043-46010	Office Supplies			1100	
Total Requested				79,631	

Balance in 2300 (1% Reappraisal) Fund at the end of 2011/2012 Fiscal Year (Carryover)	\$ 1,022,184.13
Revenues Collected Through 01/31/2013 (55% collected per treasury)	\$ 621,889.74
Expenditures through 02/28/2013	\$ (677,371.21)
Balance	\$ 966,702.66
Remaining Collections for 2012/2013 fiscal Year (Remaining 45% -6% uncollectable rate)	\$ 415,573.22
Remaining Expenditures for 2012/2013 fiscal Budget	\$ (624,846.79)
Requested Budget Increase	\$ (79,631.00)
Balance at the end of 2012/2013 fiscal year	\$ 677,798.09