

FY 2014/2015

Annual Report & Countywide Reappraisal Update



Sandoval County Assessor

SANDOVAL COUNTY ASSESSOR'S OFFICE MISSION STATEMENT

The Sandoval County Assessor's office is committed to serving the citizens of Sandoval County by providing fair and uniform assessments through equitable administration and competent interpretation of the New Mexico State Property Tax Code.



Signature: **Preliminary**

County Assessor

Pursuant to the provisions of Section 7-37-7 I NMSA 1978 of the Property Tax Code, I have determined the following separation of net taxable value into "net new valuation" and "valuation maintenance" for all property allocated to governmental units in this county.

School District	CAB USE ONLY	Municipality	Assessor's Values Only						Total Net Taxable
			Previous Year		Current Year				
			BASE (Prior Year's Abstract)	Net New Valuation	Valuation Maintenance	Total Unprotected	Total Protected		
11 - BERNALILLO(IN)		BERNALILI	\$ 177,088,697	\$ 3,807,188	\$ (4,239,904)	\$ 176,655,981	\$ 3,620,764	\$ 180,276,745	
10 - BERNALILLO(OUT)		BERNALILI	\$ 410,546,184	\$ 2,372,535	\$ (16,426,105)	\$ 396,492,614	\$ 5,313,247	\$ 401,805,861	
201 - CUBA(IN)		CUBA	\$ 8,903,253	\$ 31,428	\$ (370,892)	\$ 8,563,789	\$ 492,591	\$ 9,056,380	
200 - CUBA(OUT)		CUBA	\$ 19,987,105	\$ 294,243	\$ 1,116,466	\$ 21,397,814	\$ 154,120	\$ 21,551,934	
2A - CORRALES		CORRALES	\$ 305,747,839	\$ 1,577,388	\$ (8,201,791)	\$ 299,123,436	\$ 6,814,053	\$ 305,937,489	
2AC - ALBUQUERQUE-CORRALES		ALBUQUER	\$ 43,506,556	\$ -	\$ (730,110)	\$ 42,776,446	\$ 927,975	\$ 43,704,421	
31J - JEMEZ SPRINGS		JEMEZ SPR	\$ 8,363,976	\$ 37,684	\$ (162,844)	\$ 8,238,816	\$ 5,160	\$ 8,243,976	
31O - JEMEZ SPRINGS(OUT)		JEMEZ SPR	\$ 58,306,771	\$ 580,950	\$ 195,961	\$ 59,083,682	\$ 403,867	\$ 59,487,549	
31RR - RIO RANCHO		RIO RANCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31S - SAN YSIDRO		SAN YSIDR	\$ 2,940,324	\$ 9,467	\$ 23,738	\$ 2,973,529	\$ -	\$ 2,973,529	
941 - RIO RANCHO(IN)		RIO RANCH	\$ 1,959,585,992	\$ 29,678,514	\$ 49,854,631	\$ 2,039,119,137	\$ 23,240,077	\$ 2,062,359,214	
94O - RIO RANCHO(OUT)		RIO RANCH	\$ 63,559,262	\$ 40,592	\$ (401,724)	\$ 63,198,130	\$ 71,407	\$ 63,269,537	
Total			\$ 3,058,535,959	\$ 38,429,989	\$ 20,657,426	\$ 3,117,623,374	\$ 41,043,261	\$ 3,158,666,635	

1. Please provide breakdown by school district.
2. Please complete a separate page for residential, non-residential and combined property.
3. Amounts must agree with assessor's unprotected net taxable value on PTD-02

Pursuant to the provisions of Section 7-37-71 NMSA 1978 of the Property Tax Code, I have determined the following separation of net taxable value into "net new valuation" and "valuation maintenance" for all property allocated to governmental units in this county.

School District	CAB USE ONLY	Municipality	Assessor's Values Only						
			Previous Year		Current Year				Total Net Taxable
			BASE (Prior Year's Abstract)	Net New Valuation	Valuation Maintenance	Total Unprotested	Total Protested		
11 - BERNALILLO(IN)		BERNALILI	\$ 115,631,239	\$ 3,714,512	\$ 2,077,924	\$ 121,423,675	\$ 295,596	\$ 121,719,271	
10 - BERNALILLO(OUT)		BERNALILI	\$ 338,573,737	\$ 2,187,421	\$ (4,191,089)	\$ 336,570,069	\$ 4,176,306	\$ 340,746,375	
201 - CUBA(IN)		CUBA	\$ 3,296,846	\$ 8,727	\$ (60,876)	\$ 3,244,697	\$ 66,723	\$ 3,311,420	
200 - CUBA(OUT)		CUBA	\$ 12,167,907	\$ 294,243	\$ 37,182	\$ 12,499,332	\$ 147,064	\$ 12,646,396	
2A - CORRALES		CORRALES	\$ 265,625,116	\$ 1,577,388	\$ 548,848	\$ 267,751,352	\$ 2,655,696	\$ 270,407,048	
2AC - ALBUQUERQUE-CORRALES		ALBUQUER	\$ 40,182,075	\$ -	\$ (433,025)	\$ 39,749,050	\$ 870,284	\$ 40,619,334	
31J - JEMEZ SPRINGS		JEMEZ SPR	\$ 5,125,190	\$ 37,684	\$ (100,092)	\$ 5,062,782	\$ -	\$ 5,062,782	
31O - JEMEZ SPRINGS(OUT)		JEMEZ SPR	\$ 43,670,843	\$ 573,181	\$ 402,348	\$ 44,646,372	\$ 176,644	\$ 44,823,016	
31RR - RIO RANCHO		RIO RANCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31S - SAN YSIDRO		SAN YSIDR	\$ 1,618,672	\$ 9,467	\$ 8,044	\$ 1,636,183	\$ -	\$ 1,636,183	
941 - RIO RANCHO(IN)		RIO RANCH	\$ 1,596,002,415	\$ 23,536,834	\$ 76,058,048	\$ 1,695,597,297	\$ 4,685,439	\$ 1,700,282,736	
94O - RIO RANCHO(OUT)		RIO RANCH	\$ 12,779,660	\$ 40,592	\$ 212,296	\$ 13,032,548	\$ 26,934	\$ 13,059,482	
Total			\$ 2,434,673,700	\$ 31,980,049	\$ 74,559,608	\$ 2,541,213,357	\$ 13,100,686	\$ 2,554,314,043	

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Preliminary

Pursuant to the provisions of Section 7-37-7 I NMSA 1978 of the Property Tax Code, I have determined the following separation of net taxable value into "net new valuation" and "valuation maintenance" for all property allocated to governmental units in this county.

School District	CAB USE ONLY	Municipality	Assessor's Values Only Net Taxable Value						
			Previous Year BASE (Prior Year's Abstract)	Net New Valuation	Valuation Maintenance	Current Year		Total Protested	Total Net Taxable
						Total Unprotested	Total Protested		
11 - BERNALILLO(IN)		BERNALILLO	\$ 61,457,458	\$ 92,676	\$ (6,317,828)	\$ 55,232,306	\$ 3,325,168	\$ 58,557,474	
10 - BERNALILLO(OUT)		BERNALILLO	\$ 71,972,447	\$ 185,114	\$ (12,235,016)	\$ 59,922,545	\$ 1,136,941	\$ 61,059,486	
201 - CUBA(IN)		CUBA	\$ 5,606,407	\$ 22,701	\$ (310,016)	\$ 5,319,092	\$ 425,868	\$ 5,744,960	
200 - CUBA(OUT)		CUBA	\$ 7,819,198	\$ -	\$ 1,079,284	\$ 8,898,482	\$ 7,056	\$ 8,905,538	
2A - CORRALES		CORRALES	\$ 40,122,723	\$ -	\$ (8,750,639)	\$ 31,372,084	\$ 4,158,357	\$ 35,530,441	
2AC - ALBUQUERQUE-CORRALES		ALBUQUER	\$ 3,324,481	\$ -	\$ (297,085)	\$ 3,027,396	\$ 57,691	\$ 3,085,087	
31J - JEMEZ SPRINGS		JEMEZ SPR	\$ 3,238,786	\$ -	\$ (62,752)	\$ 3,176,034	\$ 5,160	\$ 3,181,194	
31O - JEMEZ SPRINGS(OUT)		JEMEZ SPR	\$ 14,635,928	\$ 7,769	\$ (206,387)	\$ 14,437,310	\$ 227,223	\$ 14,664,533	
31RR - RIO RANCHO		RIO RANCH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31S - SAN YSIDRO		SAN YSIDR	\$ 1,321,652	\$ -	\$ 15,694	\$ 1,337,346	\$ -	\$ 1,337,346	
941 - RIO RANCHO(IN)		RIO RANCH	\$ 363,583,577	\$ 6,141,680	\$ (26,203,417)	\$ 343,521,840	\$ 18,554,638	\$ 362,076,478	
940 - RIO RANCHO(OUT)		RIO RANCH	\$ 50,779,602	\$ -	\$ (614,020)	\$ 50,165,582	\$ 44,473	\$ 50,210,055	
Total			\$ 623,862,259	\$ 6,449,940	\$ (53,902,182)	\$ 576,410,017	\$ 27,942,575	\$ 604,352,592	

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June 4, 2015
COUNTYWIDE DOOR-TO-DOOR
RESIDENTIAL & COMMERCIAL
IMPROVED PARCEL
REAPPRAISAL UPDATE

For details and budget information on the reappraisal plan, please see attached 2014–2016 Door-To-Door County Wide Reappraisal Project approved by the Sandoval County Board of County Commissioner on 3/6/2014.

OVERALL REAPPRAISAL GOAL:

The goal of this administration is to first and foremost be in compliance with state statute 7-36-16. This statute refers to the Responsibility of county assessors to determine and maintain current and correct values of property: It states that

- The County Assessor shall determine values of property for property taxation purposes in accordance with the Property Tax Code and that they shall also implement a program of updating property values so that current and correct values of property are maintained.

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

1. County Appraiser shall physically visit, inspect, verify and gather physical data on **45,046** residential parcels of real estate & **1,209** commercial parcels and enter said data into the Sandoval County's computer assisted mass appraisal (CAMA) system. This number represents the residential 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. On the majority of the inspections, full re-measurement was required and a new accurate sketch needed to be entered into the CAMA system. 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. Develop Market value (value 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).

CURRENT PROGRESS: RESIDENTIAL IMPROVED PARCELS

- Approximately **37,069 residential parcels** have been field inspected. (82% Complete) Below are the Completed areas in the County:
 - Rio Rancho: Cabezon, Astante @ Cabezon, Asante Townhomes, Corazon @ Cabezon, Las Brisas @ Cabezon, Toscana @ Cabezon, Yucatan @ Cabezon, Yucatoan Del Estates, Trinity Estates, Chaco Ridge, Unit 16, Desert Ridge, Corrales Heights, Tecolote Estates, Trinity Heights, North Ridge I & II, Sara's Meadows, La Paloma, Villa Verde Villas, Corrales North (River's Edge), Sabana Grande Heights, Vista Hills I, II & III, Rockaway Heights, Vista Hills West I, II & III, Loma Colorado East, Enchanted Hills, Prado Alto, Camino Crossing, Sagecrest, Mirador Del Sol, Cielo Grande, Cielo Norte, Mariposa, Vista De Santa Fe Mariposa, Vista Sandia Mariposa East, Wallen Park, Rock Ridge, Gray Hawk Estates, Arbolera Del Este, Lomas Encantadas, Mirador Del Sol, North Hills, Northern Meadows, Puesta Del Sol, Rancho Oro Rancho Plata, Sierra Norte, Southern Park, Southern Park South, Star Villa North, Valley Ridge.
 - Corrales: 100% Complete
 - North Sandoval County: Cuba, Jemez Springs, Regina, La Jara & San Ysidro: All Field work 100% complete, Mapping and Data Entry still in process
 - Bernalillo: 100% Complete
 - Evergreen Hills: 100% Complete
 - Placitas: 100% Complete
- Approximately **7,977 residential parcels** need to be field inspected. (18% Remains) Areas Left to Complete:
 - Algodones (Approximately 530 parcels)
 - Pena Blanca, Sile & Budaghers (Approximately 615 parcels)
 - Cochiti Lake (Approximately 275 parcels)
 - East Mountain Area & other Bernalillo out properties (Approximately 224 parcels)
 - Rio Rancho: Unit 17, Unit 10, Various subdivisions around Golf Course area (Approximately 6,333 parcels)

CURRENT PROGRESS: COMMERCIAL IMPROVED PARCELS

- Approximately **1,104** Commercial parcels have been field checked and entered into the CAMA system.
- Approximately **100** Commercial parcels need to be field checked.

PROJECT COMPLETION GOAL: The reappraisal staff is on target to accomplish these goals.

- **12/31/15:** All field inspections on residential & commercial parcels to be completed by this date.
- **04/30/16:** Countywide Door-to-Door Residential Reappraisal Project shall be completed by this date.

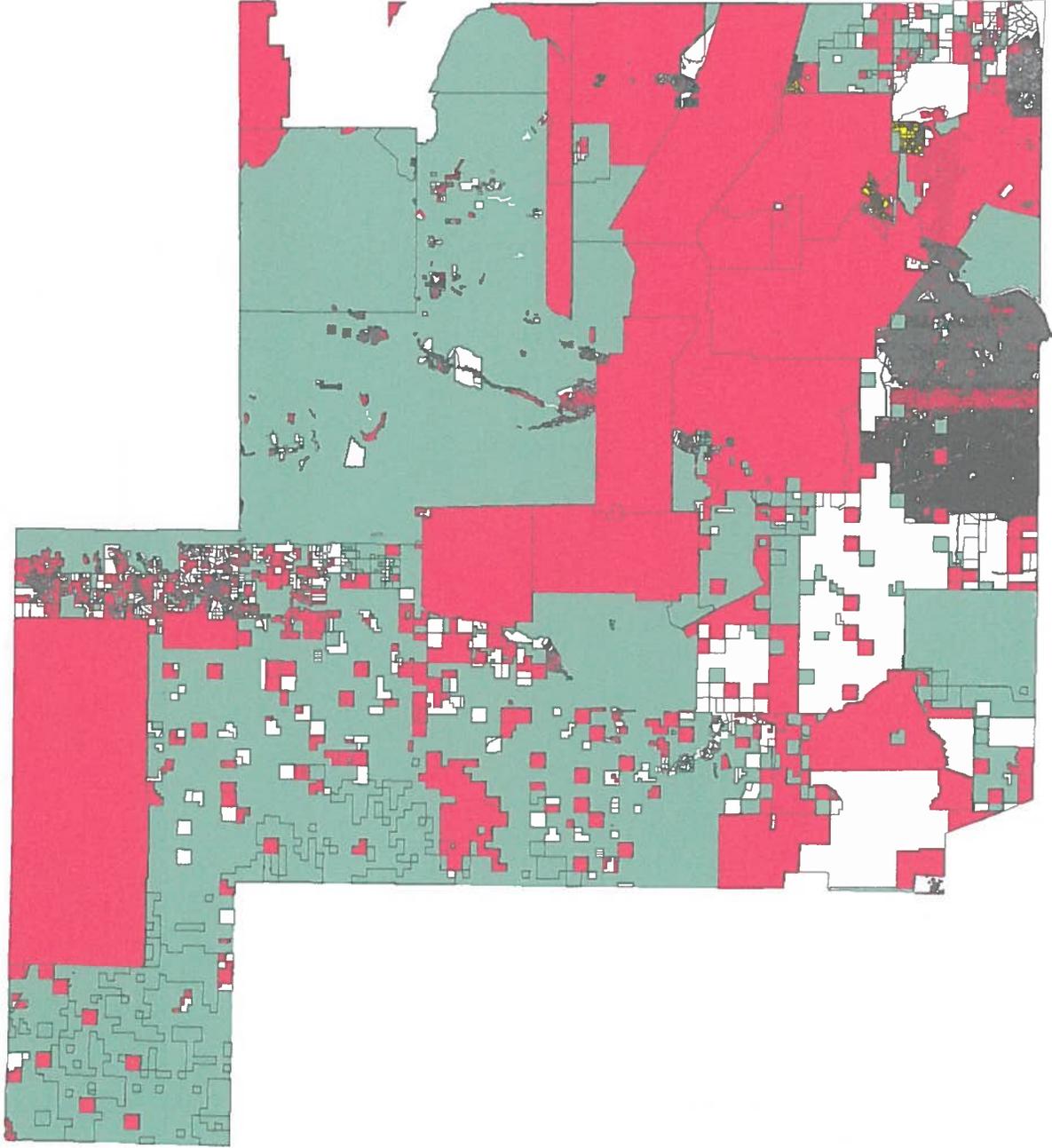
FUTURE REAPPRAISAL GOALS: Proactive vs. Reactive

- The Reappraisal Coordinator will develop an annual reappraisal plan.
- This plan will encompass 1/5 of the county parcels which will be re-inspected each year.
- This plan will be implemented using the current permanent appraisal staff.
- Each appraiser will work with the reappraisal coordinator to determine the 1/5 of their assigned area that will need to be visited, verified and appropriate market value developed.
- This proactive annual approach will ensure accurate assessment and the need for future large costly reappraisal projects should be eliminated.

NEED FOR ADDITIONAL PERMANENT STAFF:

- The Assessor's office is in need of two additional appraisers in order to bring our office in line with IAAO standards. The additional staff will help the transition from mass reappraisal project to the annual proactive approach to reappraisal.
- Our office realizes funds are tight and therefore our office is only asking for one additional appraiser which is included in this fiscal year's budget and the position will not increase the budget.
- This office would like to also add two appraisal data entry clerks. These positions would not be added until the Reappraisal Project is complete. The appraisal clerks will work with the reappraisal coordinator. They will help with the preparation of the areas to be reappraised annually, will promote consistency in data entry & provide quality control.

REAPPRAISAL IMPROVED PARCELS



Legend

- CURRENT REVIEW AREA
- COMPLETED IMPROVED PARCELS
- Gov./Tribal Land
- PARCELS TO BE REVIEWED

Last Update: 5/8/2015

PROGRAM ACHIEVEMENTS, GOALS & SCHEDULE

Appraisal, Re-Appraisal and CAMA Staff

ASSESSOR'S OFFICE: APPRAISAL DEPARTMENT

DIVISION NUMBER: 80

REVENUE SOURCE(S): General Fund 60% and Valuation Fund 40%

APPRAISAL STAFFING:

APPRAISAL

Chief Assessment Officer	1
Residential Appraisers Includes 2 Res. Supervisors	11
Commercial Appraisers Includes 1 Comm. Supervisor	3
Manufactured Homes	1
Business Personal Property	1
Agriculture/Grazing Land & Livestock	1
CAMA Appraiser	1

REAPPRAISAL

Reappraisal Coordinator And Trainer	1
Term Reappraisal Staff 6 data collectors, 3 data Entry/QC & 1 GIS tech	10

OVERALL APPRAISAL GOAL:

The Appraisal staff is committed to delivering quality customer service by maintaining and accurately assessing property values in Sandoval County.

APPRAISAL STAFF SCOPE OF WORK:

- New construction will be measured and accurately sketched and all of the pertinent property characteristics will be collected and entered into the CAMA system (Computer Assisted Mass Appraisal). The current market value is determined for the upcoming year's appraisal cycle.
- 2015 sales will be field inspected, re-measured if necessary, updated in CAMA system and corresponding values will be extracted from market data analysis and valued accordingly.
- Property splits, combines and re-plats shall be mapped valued at current market value or as NM Statute requires and reflected accurately in the CAMA system.
- Each staff member will continue to provide customer service to assist taxpayers by answering questions, processing protests and determining market value as determined by sales which are all essential function of the position.
- Completion of the current reappraisal project will allow the appraisal staff to return to normal 1 year cycle of appraisal work.

APPRAISAL STAFF'S PRIOR YEAR ACHIEVEMENTS:

PROTEST:

The 2015 appraisal cycle resulted in another reduction in protests filed. There were 1,420 filed in 2015. The fewer number of protest filed this year resulted in a \$10,336,323 reduction in full value protest dollars as compared to the prior year. The appraisal staff is currently working on settlement or withdrawal of these protests.

In 2014 there were 2576 protest filed. 2,445 were settled or withdrawn in informal meetings with the appraisers and 131 protests were heard in formal board hearings.

History of the numbers of protest filed in each year:

- 2010: 17,017
- 2011: 6,437
- 2012: 3,779
- 2013: 2,138
- 2014: 2,445
- 2015: 1,420

EXEMPT PROPERTY: All non-governmental exempt properties have been reviewed, new applications have been collected and buildings added to the tax roll which resulted in \$280,366,371 in value added to the exempt properties in 2014. The office is still in the process of adding the structural characteristics in the CAMA system for all exempt properties. Even though this does not increase the taxable value in the county, it can help with PILT monies. Plus, these accounts now accurately reflect the inventory of parcel in the county. In 2013 the office removed the exemption on 103 properties that did not qualify under the statutes. New procedures and processes have been developed for exempt properties to ensure accuracy, accountability and compliance with NM Statutes.

WEBSITE: The Sandoval County Assessor's website is fully up and running. The property disclosure process was updated to include special assessments for more accurate estimates of future tax for potential buyers of property within Sandoval County. The office also pushed the map via a Web Map browser out to the public in 2014. This website feature is easily accessible from the main assessor website page. It includes a variety of mapping imagery that can be searched by account number, UPC (Universal Parcel Code) or property address. It has direct links to the account information on the Eagle Web account search and a disclaimer that includes contact links to the department for questions, concerns and information on parcels. This website feature is visited by the public 35 to 40 times daily. The office continues to update and enhance the website to benefit the property owners, realtors and citizens of Sandoval County.

APPRAISAL STAFF'S GOALS AND OBJECTIVES FOR FY 15/16:

The Assessor's Office Appraisal Staff has a goal to complete all protests by August if not sooner. This will enable the staff to work all sales, new construction, splits & combines and most importantly to develop and analyze the market areas they are in charge of.

Accurate assessment throughout the county and to continue the reduction in protests filed through site verification, CAMA model component update & market analysis.

Continue to train and develop the 4 Junior Appraisers. Once fully trained and educated, these individuals may be promoted to a higher level appraisal status and their work areas can be increased thus reducing the overload on the other current upper level appraisers.

CAMA: Continue to quality control the data in the CAMA system.

WEBSITE: We are committed to having a fully functional interactive website available to the public. One goal for the 2014 tax year is to add electronic forms available for public use. This will add efficiency and convenience to the property owners in Sandoval County.

REAPPRAISAL: In addition, the office will be finishing the reappraisal of approximately 8,319 residential parcels. This process includes a field check & re-measure of all structures on the property, a complete data update in the CAMA system, photo and sketch. This is the only way to get the most out of our current CAMA system and to use it for true Mass appraisal and not merely a data collection system. This process will ensure accuracy in the assessment records. The goal is to have all residential properties field checked, measured and sketched by 12/31/15 and entered into the CAMA system by the 2016 NOV mail out.

STAFFING NEEDS FOR THE APPRAISAL DEPARTMENT:

One major requirement to achieve the appraisal department's goal is adequate staffing. According to IAAO Property Appraisal & Assessment Administration Standards, a large jurisdiction like Sandoval County should have one full-time appraisal employee for about 3000 to 3500 residential parcels. Currently, each residential appraiser has between 5,000 and 5,500 residential parcels as well as vacant land in their area.

When Tom Garcia first took office there were some residential appraisers that had over 13,000 residential parcels. The understaffing at that time led to high citizen discontent, new construction value not being assessed, inaccurate data or lack of data and high levels of protest. Over the last 4 years our office was able to shift positions as individuals retired or resigned. Our administration looked at what needs the department had & adequately staffing our appraisal department took priority. The office was able to increase our residential appraisal staff to 9 employees and added one appraisal assistant to support the appraisal staff. We have been able to accomplish these much needed positions without increasing the general fund.

According to IAAO Property Appraisal & Assessment Administration, a large jurisdiction like Sandoval County should have one full-time appraisal employee for about 3000 to 3500 residential parcels. Currently, each residential appraiser has between 5,000 and 5,500 residential parcels as well as vacant land in their area.

The Assessor's office is in need of two additional appraisal staff members in order to bring our office into compliance with IAAO standards. We realize funds are tight and therefore our office has only added one additional appraiser in the 2015/2016 budget cycle.

The office would like to add two appraisal data entry clerks once the door to door countywide reappraisal is complete. The appraisal clerks will work with the reappraisal coordinator and will promote consistency & quality control.

The budget for the department has been completed and the additions will not increase the General Fund this budget year.

Future Staffing Needs: In 2015 there was \$115,289,967 in net new valuation added to the tax rolls. As Sandoval County continues to grow, there will be a need for additional staffing to maintain adequate assessments.

CALENDARS FOR 2015/2016 YEAR:

PERMANENT APPRAISAL STAFF:

PROTEST PERIOD 4/1/2015 – 8/30/2015: The Appraisal staff will be meeting with property owners and their representatives during this time. The intake phase took place during the month of April 2015 which included logging protest into the system and performing field checks and verify all information is correct on all protests. Informal meetings with taxpayers have occurred during the month of May. During the months of June, July and August the staff will be finalizing meeting informally with the Protestants, continuing field checks and in few cases attending formal board hearings.

NEW CONSTRUCTION & SALES Ongoing until 1/30/2016: The process of picking up Newly Constructed Homes and analysis of 2015 Sales is ongoing through the end of January.

MARKET STRATIFICATION AND ANALYSIS Ongoing until 2/28/2016 (strong emphasis in the months of December, January & February) Final market analysis is completed once all 2015 sales have been field inspected, sketched and updated into the CAMA system.

PUBLIC RELATIONS Ongoing throughout the year: The office's professional appraisal staff is always available to the property owners in Sandoval County. This is a process that occurs continually throughout the year.

REAPPRAISAL STAFF CALENDAR (Dates are projected and could change depending on weather conditions and unforeseen circumstances)

Algodones, Cochiti Lake, East Mountain & other Bernalillo Out areas: The reappraisal staff will be working in these areas from 6/01/2015 through 09/30/2015.

Rio Rancho: The staff will move into the Rio Rancho area to finish the field work of the reappraisal from 10/01/2015 to 12/31/2015.

All field work for the Reappraisal should be completed by 12/31/15.

PROGRAM ACHIEVEMENTS- GOALS

GIS Staff & Title Examiner

ASSESSOR'S OFFICE: GIS & TITLE DEPARTMENT

DIVISION NUMBER: 80

REVENUE SOURCE(S): General Fund

GIS & TITLE EXAMING STAFF

GIS Supervisor	1
Title Examiner	1
GIS Professionals	2

OVERALL GIS/TITLE GOAL: The GIS & Title Examiner staff is committed to delivering quality customer service by maintaining accurate property ownership & maps.

GIS/TITLE SCOPE OF WORK:

- Property splits, combinations and re-plats are mapped into the GIS mapping system, property record cards are created for every tract of land and correct ownership is entered into the CAMA system.
- Complex deed and transfer issues are researched and the records are updated to reflect accurate ownership.
- Assisting taxpayers with mapping, re-plats & ownership related request is an integral part of these positions.
- Fixing old and ongoing mapping problems and conflicts.
- Locating missing parcels and indexing them to the CAMA system.

GIS/TITLE STAFF'S PRIOR YEAR ACHIEVEMENTS:

Plats: In 2014 the GIS mapping department processed 117 filed plats that included splits and combines and boundary surveys. The department created and maintains a separate dataset that involves the future plat work that at the beginning of each year be combined into the current map and reflect the new conditions at the proper time. This prevents ambiguous or improper data being released to the public.

Parcels/accounts: The Department located and identified over 1,278 parcels that were previously unidentified, added account information and parcel data to many multiple missing parcels including Native Reservation accounts, missing accounts, and re-associated parcel information to accounts. The department has taken a proactive approach to clean up accounts that are difficult to identify and/or too ambiguous to find by description only, or parcels that are incorporated into other legal descriptions that are otherwise not properly identified or located.

Map: In 2012 the map produced by the mapping department had 144,412 parcels with a 40% overall parcel to account match rate. Meaning only 57,021 parcels matched the CAMA database. In 2014 the map has 143,894 parcels with a 92% overall parcel to account match rate, meaning that 132,382 parcels are matching the CAMA database. Additional parcel previously not mapped or left out have been added to the map and more complete and comprehensive map exists. The amount of geographically identified area in the map has increased from 40% to approximately 85% due to Federal, Tribal, ROW & previously unidentified parcels added to the map.

Other: The department has created a complete database with necessary and ancillary data that supports the assessment process, instituted a security protocol for that data and is currently writing a procedural manual for internal use. The department is involved with the New Mexico Association of Counties Assessor Affiliate, the rewrite of the New Mexico mapping manual and is also involved with the NMAC's GIS Advisory Committee.

GIS/TITLE STAFF'S GOALS AND OBJECTIVES FOR FY 15/16:

Map: To continue identifying and associating parcels not previously on the map and the CAMA system. To include and account for all land inside the county regardless of ownership that includes Tribal, Federal and State lands that though are tax exempt help determine status and PILT monies. To continue in adjusting and correcting to proper legal descriptions parcels that currently do not match those descriptions. To incorporate parcel fabric which will lead to a more efficient, fluid and accurate system of the interconnected map that creates a more solid and dynamic workflow.

Web: To continue updates to the Web Map browser for public use. This will include direct links to the account information on the Eagle Web account search, a disclaimer that includes contact links to the department for questions, concerns and information on parcels. To help establish and work with the NMAC to establish a GIS web page for the Advisory committee and keep other affiliates informed of GIS-Assessment related items.

Other: To continue education of department members in both GIS and Assessment. To continue involvement with the NMAC and GIS advisory committee, be proactive with the proper identification of missing and ambiguous parcels, provide superior customer service and integration of GIS data with other departments inside the county and to work with municipalities, local, state and federal agencies where such data is important, relative and/or imperative.

PROGRAM ACHIEVEMENTS- GOALS

Customer Service and Administrative Staff

ASSESSOR'S OFFICE: CUSTOMER SERVICE DEPARTMENT & ADMINISTRATION
DIVISION NUMBER: 08

CUSTOMER SERVICE AND ADMINISTRATION REVENUE SOURCE(S): General Fund

Tom Garcia, Assessor	1
Chief Deputy Assessor	1
Administrative Assistant	1
Office Manager	1
Data Entry & Exemptions	4
Quality Control	2

OVERALL CUSTOMER SERVICE GOAL:

The Customer Service and Office staff is committed to delivering quality customer service to the citizens and property owners of Sandoval County.

CUSTOMER SERVICE SCOPE OF WORK:

Maintain accurate property ownership & listing all properties. All deeds recorded at the County Clerk's office are examined and correct ownership of property is transferred to ensure accurate ownership.

Quality control and verification of all data entered during the transfer process.

Assist taxpayers with exemption requests, general questions in regards to their assessments and assisting taxpayers with the value freeze application.

CUSTOMER SERVICE STAFF'S PRIOR YEAR ACHIEVEMENTS:

The Customer service department has processed approximately 12,129 transfer documents.

The office manager completed and implemented written standard operating procedures which promote consistency and accuracy throughout the department.

The Tyler CAMA system workflow for property transfers has been fully implemented. This process ensures quality control of the data entered and increases efficiency.

The Office manager along with several staff members have visited the Senior Citizens Community Centers on an annual basis to educate Sandoval County Seniors about the Value Freeze. The number of property owners taking advantage of the Senior/Disabled Low Income Value Freeze increased by approximately 535 from 2011 to 2014. There are currently 1,244 properties with the Value Freeze.

The customer service staff has taken on additional duties, they have had extensive training and one more quality control staff member was added.

The department has fully implemented production of legislation mandated tax levy disclosure statements; Tyler updated the disclosure system to include special assessment levies and the office added the option for realtors and the public to access the disclosure on the Web through the Sandoval County Assessor Eagle Website.

ADMINISTRATION MISSION STATEMENT:

The Sandoval County Assessor's office is committed to serving the citizens of Sandoval County by providing fair, accurate and uniform assessments through equitable administration and competent interpretation of the New Mexico State Property Tax Code.

ADMINISTRATION'S PRIOR YEAR ACHIEVEMENTS:

Administration has worked with the staff and management to develop written standard operating procedures to ensure consistency throughout the office.

Worked with the Assessor's Affiliate on legislation priorities for the 2015 legislative session:

- **Electronic Statements:** (This legislation was passed during the 2015 legislative session) In the world of technology the Assessor's Office fought for the ability to deliver the Notice of Values via Email at the request of the property owner. This could potentially reduce the Assessor's budget substantially. There was approximately \$70,000 spent by our office for postage and printing of the Notice of Value statements this year. This legislation will not force the office to deliver via E-mail it would simply give the offices the option if the property owner wants that.
- **Tax Roll Changes:** This legislation was passed during the 2015 legislative session and was one of many assessor affiliate priority bills. The Assessor's office worked with the Affiliate to make changes to the statute on Tax Roll Changes which would include them in the process and give the Assessor's Office the ability to make changes as a result of an obvious error.
- **Property Tax Lightning legislation:** Fix the overall result of property tax lightning on our property owners. (Unfortunately this bill was never heard)
- **Disclosure:** The Assessor's office truly needs disclosure on all sales both Residential and Non-Residential. Currently the office has disclosure on all Residential but not Non-Residential. (Unfortunately this bill was never heard)
- **100% Disabled Veteran's Bills:** Two bills pertaining to our veterans were passed during the 2015 legislative session. One exempts our 100% Disabled Veterans from special assessments. The other bill allows a 100% Disabled Veteran to transfer their Veterans certificate upon a sale and purchase of a new property.
- **Incentive Pay Increase for Appraisers:** (This bill passed during the 2015 legislative session) Increases the pay for the appraisers who hold different levels of certification of appraisal. This incentive pay had not been increased since the 1970's.

The Assessor's office spearheaded change in the Senior/Disabled Low Income Value Freeze Legislation in Senate Bill 289. The office worked with Senator Shendo, Representative Pacheco and other county affiliate members and elected officials to pass SB289. This bill simplified the application process for our senior and disabled low income property owners. Once these property owners have qualified for the Freeze for three consecutive years, they no longer need to apply and it is automatically renewed in future years. Our office was able to send letters of over 300 property owners letting them know they no longer needed to go through the process of applying for the freeze.

The Administration developed the Helpful Hints Flyer for property owners. This flyer is a guide to understanding property assessment. It also informs the property owner exemptions they may qualify for. The flyer was sent out with the Notice of Value Statements and is available to the public when they visit our office.

Management continues to encourage and facilitate educational opportunities for the staff through IAAO national appraisal courses and New Mexico State Edge courses.

- o Twenty Two staff members hold various levels of IAAO (International Association of Assessing Officers) certifications.
- o Four staff members increased the level of IAAO certification.
- o Several employees are working towards their NM EDGE certification (Education Designed to Generate Excellence in the Public Sector; a program provided by New Mexico State University) One Manger in the Assessor's office received his Certified Public Official certification in 2013.
- o Nine employees are working towards their IAAO national designations.
- o Two employees are working to become teachers of the IAAO classes which would reduce the cost of these courses to the county.

ADMINISTRATION'S GOALS AND OBJECTIVES FOR FY 15/16:

Continue to go out into the community to inform our seniors and 100% disabled about the Value Freeze.

Develop monthly or bi-monthly community outreaches to the public. Understanding New Mexico's property tax system is very difficult. The administration would like to promote community outreaches with different topics throughout the year with the sole purpose of providing information to our citizens.

Complete standard operation procedures for every department in the Assessor's Office to ensure consistency throughout the office.

Continue working with the Assessor's Affiliate, Other County Affiliates, The County's Lobbyist, The New Mexico Association of Counties and The Sandoval County Commission and Manager on current legislative priorities that benefit the property owners of Sandoval County.

Work with our software provider to move towards implementing the email option delivery for the taxpayers of Sandoval County.

**2014 - 2016 Door-To-Door
COUNTY WIDE REAPPRAISAL PROJECT**

Points of Contact

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Ed Olona – Chief Assessment Officer

Tom Garcia – Assessor

Christie Humphrey – Chief Deputy Assessor

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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.

For the past two years, The Sandoval County Assessor’s Office has been working diligently on the “Door to Door County Wide Reappraisal Program. Prior to the implementation of this program, there had not been a county wide reappraisal in Sandoval County for over 12 years. In order to bring the county into compliance with the above tax code the office must do a full county wide door-to-door reappraisal.

1) 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.

2) Need for Additional Workforce and Time: After 22 months in the field the office has found that a simple verification of property information is not possible. Below is a detail of information and reason for needed time and workforce.

- a) **Re-Measurement of Residential Parcels:** During the field work, the staff discovered many discrepancies in the hand drawn sketches on the old property record cards. They found missing buildings and the old property record cards were lacking information. In order to insure accurate information, the crew had to re-measure the majority of all residential structures which double or tripled the time required by each parcel in the field.
- b) **Computer Model and Sketching Update:** Prior to 2004 the system in use by The Assessor's office did not allow model components or property sketches. Plus, the staff has found errors in the model components that do exist. Due to these issues the staff has had to update the majority of the Residential models and 99% of all the parcels visited required a sketch drawn into in the current CAMA system. This increased the time of data input and computer generated sketches dramatically.
- c) **High Level of employee turnover:** Since the project began there have been 22 term employee turnovers. The process to hire and train a new employee can take up to 2 months. This has lead to approximately 5900 hours of lost production. The plan requires a certain number of employees' in order to complete the project on time. The project has had a full staff for only one month during the entire project.
- d) **GIS (Mapping) Issues:** The prior mapping system was not a GEO Database/GIS. The problem the office is facing in several areas of the county is identifying the parcel in the mapping system and tying that to the CAMA system. Also, physically being able to identify and find the parcels out in the field has been a challenge.
- e) **Northern and Cuba Area:** Due to travel time, severe mapping issues and location complications the field work in the area took approximately 6 months for the crews to complete. The office is still trying to tie approximately 3500 parcels in this area to the Tyler system so that they can be entered by data entry.

Funding will come from the Property Valuation (1%) fund. This fund was created for the primary purpose of county wide reappraisal. See Budget Detail portion for funding balances expenditures and revenues. Exhibit "A"

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 April 19, 2014. 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 the remaining 18,316 residential parcels of real estate and enter said data into the Sandoval County's computer assisted mass appraisal (CAMA) system. 143,643 represent 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 residential 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. 10 Contract term county employees and one permanent Reappraisal Coordinator/Trainer, as detailed in the "Personnel Needs" section of the Plan and in Exhibit "A" 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 plan, 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 3 NMAC 6.523.2 (PTC 36-16.2) 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 Assessment Officer, Reappraisal Coordinator and 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. This sketch will then be inputted and drawn into the current CAMA system. 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 Hearings: 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 will teach 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 begin implementation of a plan until July. County budgets for fiscal year July through June are 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. **"Any amount in the property valuation fund not currently needed for the purpose of the fund shall be invested by the state treasurer in such manner and for such times as will make the funds available when needed for the purpose of the fund"** 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 15-28).
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. A new permanent Reappraisal Coordinator Supervisor and Trainer is a part of this plan and will remain on staff for a proactive approach to reappraisal in future years using current permanent appraisal staff. 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.

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

1. Total number remaining of Urban Residential Parcels	12,605
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	408
3. Number of Residential properties data Inspector/collector is expected to inspect & Measure.	19.25
4. Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	43.5
5. Number of Residential properties date entry Is expected to enter daily.	29
6. Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	1.60
7. Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	.71
8. Data Entry necessary to enter data for Urban Residential	1.07

SECTION 2

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

1	Total number remaining of Custom Residential Parcels	<u>1,552</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>3.83</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>9.67</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.99</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.39</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.17</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 remaining of Custom Residential Parcels	<u>2,528</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>7.5</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>21.75</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.83</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.28</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.28</u>

SECTION 4

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

1	Total number remaining of Custom Residential Parcels	<u>1,127</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>8.5</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>29</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>29</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.32</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.10</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.10</u>

SECTION 5

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)
- EAST MOUNTAIN CUSTOM RESIDENTIAL

1	Total number remaining of Custom Residential Parcels	<u>278</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>2.44</u>
9	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>9.67</u>
10	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
11	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.28</u>
12	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.07</u>
13	Data Entry necessary to enter data for Urban Residential	<u>.03</u>

SECTION 6

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

1	Total number remaining of Custom Residential Parcels	<u>226</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>5.5</u>
14	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>21.75</u>
15	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
16	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.10</u>
17	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.03</u>
18	Data Entry necessary to enter data for Urban Residential	<u>.03</u>

SECTION 7

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

1. Total number of Urban Vacant Land Parcels	<u>88,852</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Vacant Land properties data Inspector/collector is expected to inspect daily.	<u>150</u>
4. Number of Vacant Land properties date entry is expected to enter daily.	<u>100</u>
5. Data Inspectors/collector necessary to inspect Urban Vacant Land (1 divided by 2, divided by 3)	<u>1.45</u>
6. Data Entry necessary to enter data for Urban Vacant Land	<u>2.18</u>

SECTION 8 – PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT 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 May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</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>50</u>
5. Data Inspectors/collector necessary to inspect Rural Vacant Land (1 divided by 2, divided by 3)	<u>.75</u>
6. Data Entry necessary to enter data for Rural Vacant Land	<u>.49</u>

SECTION 9 PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF)
- AGRICULTURAL LAND

1. Total number of Remaining Agricultural Land Parcels	<u>1,521</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Agricultural Land properties data Inspector/collector is expected to inspect daily.	<u>10</u>
4. Number of Agricultural Land properties date entry is expected to enter daily.	<u>20</u>
5. Data Inspectors/collector necessary to inspect Agricultural Land (1 divided by 2, divided by 3)	<u>.37</u>
6. Data Entry necessary to enter data for Agricultural Land	<u>.19</u>

*There is one Current Staff Agricultural Appraiser that will be performing the reappraisal on all the agricultural properties.

SECTION 10 PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF)
– MOBILE HOME PARCELS

1. Total number of Remaining Mobile Home Parcels	<u>1,461</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Mobile Home properties data Inspector/collector is expected to inspect daily.	<u>35</u>
4. Number of Mobile Home properties date entry is expected to enter daily.	<u>20</u>
5. Data Inspectors/collector necessary to inspect Mobile Homes (1 divided by 2, divided by 3)	<u>.10</u>
6. Data Entry necessary to enter data for Mobile Homes	<u>.18</u>

*There is 1 (one) Current Staff Mobile Home Appraiser and permanent appraiser assistant staff that will be performing the reappraisal on all mobile homes.

SECTION 11

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.

1. Total number of Remaining Residential Parcels	<u>18,316</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Residential properties appraisers is expected to review daily.	<u>30</u>
4. Review Appraisers necessary to Review Residential parcels physical data (1 divided by 2, divided by 3)	<u>1.50</u>

SECTION 12 PHASE ONE

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

2	Total number of Commercial Parcels Left To reappraise	<u>200</u>
3	Staff necessary to inspect, enter and value Commercial Properties	<u>2</u>

*There are 2 (two) full time Current Staff Senior Appraisers and 1 (one) Current Staff Appraiser Asst. that will be handling the reappraisal of all the commercial properties.

SECTION 13

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

- | | |
|---|-----------|
| 1. Total number of Multifamily Parcels | <u>25</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 14

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 15

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, training and coordinating the door to door county wide reappraisal project. This is the new permanent position the Assessor's Office would like to create for not only this project but for proactive reappraiser with the current staff in the future.

1. Supervisor and Project Coordinator 1

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.

2. GIS Term employee Position 1

In order to insure accuracy and quality, the office will need a term Q/C temporary employee to perform quality control and to assist the Re-appraisal Coordinator.

3. Quality Control/Asst. Term employee Position 1

4. Total Support Staff for Reappraisal Project 3

SECTION 16 – PHASE TWO

VALUATION AND APPEALS PROCESS (CURRENT STAFF)

RESIDENTIAL/COMMERCIAL-VACANT

1. Total number of real estate parcels	<u>43,843 / 99,800</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>3.38</u>
Section 2- Inspection, collection and Data Entry – Custom Residential	<u>1.55</u>
Section 3-Inspection, collection and Data Entry –Urban Simi Custom	<u>1.39</u>
Section 4 - Inspection, collection and Data Entry – Rural Residential	<u>.52</u>
Section 5 – Inspection, collection and Data Entry – Custom East Mtn	<u>.38</u>
Section 6 – Inspection, collection and Data Entry – Rual East Mtn	<u>.16</u>
Section 13 – Support Staff for Door to Door Re-Appraisal-GIS Tech	<u>2</u>
Total Term Employees Required to complete The Plan	<u>10</u>

TASK PERSONNEL REQUIRED (CURRENT PERMANENT EMPLOYEES)

Section 13 – Support Staff for Door to Door Re-Appraisal-Plan	
Coordinator and Trainer	<u>1</u>
Section 7 - Inspection, collection and Data Entry – Urban Vacant Land	<u>3.53</u>
Section 8 - Inspection, collection and Data Entry– Rural Vacant Land	<u>1.24</u>
Section 9 - Inspection, collection and Data Entry– Agricultural Land	<u>.56</u>
Section 10- Inspection, collection and Data Entry– Mobile Homes	<u>.28</u>

TASK PERSONNEL REQUIRED (CURRENT STAFF)

Section 9 – Appraisal Data Review – All Residential (Improved & Vacant)	<u>6.61</u>
Section 10 - - Inspection, collection, Data Entry & Review – Commercial	<u>2</u>

Section 11 - - Inspection, collection, Data Entry & Review – Multi Family 2 (Same as above)

Section 12 - - Inspection, collection, Data Entry & Review – Comm. Vacant 2 (Same as above)

Total Current Permanent Required to Complete the Plan 15

PERSONNEL NEEDS – PHASE 1 **TOTAL** 25

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 12

PERSONNEL NEEDS – PHASE 2 **TOTAL** 12

CURRENT EMPLOYEES WHO WILL WORK EXCLUSIVELY ON DOOR TO DOOR COUNTY WIDE REAPPRAISAL

Employee: TBD

Qualifications: We will be looking for a current staff member that is a New Mexico State Certified and Residential Certified Appraiser for the State of New Mexico. They must have at least 2 years of supervisory experience. Plus we will be looking for someone that has experience with the reappraisal process.

Reappraisal Tasks: They will be responsible for assigning work areas, monitoring productivity, abstracting, supervising, training both the current staff and the reappraisal staff and coordinating the door to door county wide reappraisal project. The Maximum starting pay for this new permanent position will be \$25.1726 per hour which is the mid level pay for that Job Description.

Funding: 100% of this newly created position will come from the Valuation 1% Fund

BUDGETING FOR IN-HOUSE DOOR TO DOOR COUNTY WIDE REAPPRAISAL

The following pages, entitled “In House Door to Door Reappraisal –Budget” and the detailed 1% Valuation year to year Balance marked “Exhibit A” should provide a detailed accounting of anticipated costs for an in-house door to door reappraisal Plan. Historically, most counties have not maintained appraisal personnel necessary for systematic real estate revaluation programs. As a result the expense of performing the remaining residential parcels that have not been assessed in over twelve 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 2013/2014 budget at the existing split (40% Reappraisal Fund/60% General Fund)

The only increase to current salaries will be the \$25.1726/per hour increase for the New Permanent Reappraisal Coordinator/Supervisor which will be paid for 100% out of the reappraisal fund.

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

IN HOUSE DOOR TO DOOR REAPPRAISAL – BUDGET – PHASE ONE

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

DATA COLLECTORS 6 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA & PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
30,287.00	2,564.00	6	24	369,216.00

2 DATA ENTRY & 1 QC 3 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
27,433.00	2,286.00	3	24	164,592.00

SUPPORT PERSONNEL 1 GIS TECH

Annual Salary Plus Health Benefits, FICA, PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
41,448.00	3,454.00	1	24	82,896.00

IN HOUSE DOOR TO DOOR REAPPRAISAL – BUDGET – PHASE ONE

PHASE ONE – PERSONNEL EXPENSES (NEW FULL TIME PERMANENT)

REAPPRAISAL COORDINATION/SUPERVISOR & TRAINER 1

Annual Salary Plus Health Benefits, FICA, PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
73,302.00	6,109.00	1	24	146,604.00

TOTAL PERSONNEL EXPENSE (TERM FULL TIME TEMPORARY HIRE & ONE PERMANENT REAPPRAISAL COORDINATOR/SUPERVISOR & TRAINER) –

PHASE ONE \$ 763,308.00

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PHASE ONE – PERSONNEL EXPENSE (CURRENT STAFF)

REVIEW APPRAISERS 10 from personnel Needs Worksheet

Paid at existing salary from 2013/2014 Budget

COMMERCIAL APPRAISERS 2 from personnel Needs Worksheet

Paid at existing salary from 2013/2014 Budget

PHASE ONE – NON-PERSONNEL EXPENSES

Telephones	<u>500.00</u>
Cell Phones (teams & Project Coordinator)	<u>2,500.00</u>
Cameras	<u>1,000.00</u>
Appraisal Supplies (Door Hangers, Surveyor Tape Measure, Carrier Bags, Computer Printout Paper, Pens & Pencils, Sketch Paper, Misc. supplies.	<u>5,000.00</u>
Additional Apex Sketch Software Maintenance	<u>1,300.00</u>
Additional ESRI Arcview Mapping Maintenance	<u>1,200.00</u>
Uniforms	<u>500.00</u>
Vehicle Expense for Data Collectors	<u>7,000.00</u>
GPS Units	<u>500.00</u>
Calculators	<u>200.00</u>
TOTAL NON-PERSONNEL EXPENSE	<u>19,700.00</u>
TOTAL PERSONNEL EXPENSE	<u>763,308.00</u>
TOTAL IN HOUSE DOOR TO DOOR REAPPRAISAL EXPENSE REMAINING FOR PHASE ONE	<u>\$ 783,008.00</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 2013/2014 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 2013/2014 budget.

REAPPRAISAL SCHEDULE

	<u>Begin</u>	<u>Status</u>
Public Relations Forms and Questionnaire Development	Ongoing	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	ongoing	ongoing
Valuation Sales Ratio & Analysis Land Residential Commercial	Feb 2014	Feb 2014
Calculation & Data Entry Calculation & Entry of compiled field data Quality Control Audits	March 2014	March 2014
Preparation of Notice of Value Print and Mail Notices to all Taxpayers	February 2014 February 2015	April 2014 April 2015
Schedule Protest Hearings	April /May 2014 April/May 2015	Aug/Sept 2014 Aug/Sept 2015

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.

REQUISITE SIGNATORIES

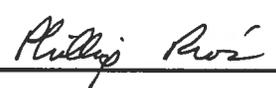
The Assessor acknowledges that under 7-38-38.1 D NMSA 1978, the Assessor must file reappraisal plan with the SCBCC. The parties hereto that the filing of an acceptable plan and the implementation of that plan is the joint responsibility of the County Officials and the success or failure of the plan is dependent on the cooperation an effort of the County Officials and that each person whose signatures appears on this plan has fully read and understands its terms and the commitment being set forth. Further, the County Officials by signing this document agree to assist in its implementation within the boundaries of their official positions.

To qualify a plan for consideration, it must at minimum be signed by the Chairman of the Board of County Commissioners, acknowledging that a majority of board members approve of the plan.

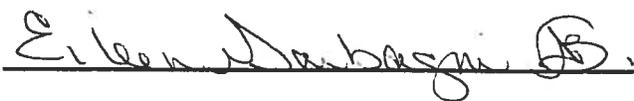
Darryl Madalena, SCBCC Chair

 _____ Date 3/6/14

Phillip Rios, County Manager

 _____ Date 3/6/2014

Eileen Garbagni, Sandoval County Clerk

 _____ Date 3/7/14

Tom Garcia, Sandoval County Assessor

 _____ Date 3-11-2014