

Sandoval County Board of County Commissioners

Agenda Item Summary

AGENDA ITEM # 6-4-15.7B

1. REQUESTED MOTION

ACTION REQUESTED:

Adopt Resolution No. 6-4-15.7B Updating the Assessor, Appraiser Certification Compensation Policy and Repealing Administrative Resolution No. AR 4-7-11.9

WHY ACTION IS NECESSARY (Summary):

HB 348 was passed in the 2015 New Mexico Legislative Session which increases the incentive pay in Section 4-39-5 NMSA for appraisers. The incentive pay statute has not been increased since the 1970's. This legislation allows the County Commission to increase the amount of pay for each certification level, thereby promoting retention of qualified appraisal staff and allowing Sandoval County to remain competitive with other surrounding counties. The Assessor's administration is in full support of this resolution.

2. REQUESTOR

COMMISSIONER SPONSORED: YES NO

DISTRICT: DISTRICT 1 DISTRICT 4
 DISTRICT 2 DISTRICT 5
 DISTRICT 3

DIRECTOR / ELECTED: Tom Garcia

DIVISION:

ELECTED OFFICE: Assessor

ATTACHMENTS: YES NO

3. MEETING DATE

June 4, 2015

4. AGENDA (To be completed by County Manager)

- PROCLAMATION
- PRESENTATION
- CONSENT
- REGULAR
- APPEAL

5. RECOMMENDATIONS

Recommend Board of County Commission approval.

6. FISCAL IMPACT

All increases of \$77,500 will be funded by the 1% Property Valuation Fund (see attached Incentive pay sheet).

7. RECOMMENDED APPROVAL (Initials & Date)

Department Director/Elected Official	Human Resources	Purchasing	Attorney As to Form PFT	Finance Budget CCH	County Manager PPR	Other
TG 5/8/2015	_____	_____	6/1/15	6/1/15	6/1/15	_____

8. COMMISSION ACTION

Approved Denied Deferred Other



SANDOVAL COUNTY

RESOLUTION NO. 6-4-15.7B

Updating the Assessor, Appraiser Certification Compensation Policy and Repealing Administrative Resolution No. AR 4-7-11.9

WHEREAS, §§ 4-39-4 and 4-39-5 NMSA 1978, provide that the Board of County Commissioners may provide incentive pay to qualified assessors and appraisers; and

WHEREAS, on April 7, 2011, the Board of County Commissioners approved Resolution NO. AR 4-7-11.9 authorizing payment of incentive pay in accordance with §§ 4-39-4 and 4-39-5 NMSA 1978; and

WHEREAS, HB 348, which was passed by the 2015 legislature and signed by the Governor amends §4-39-5 NMSA 1978 to increase the amount of pay for the different levels of ADDITIONAL COMPENSATION TO APPRAISERS; and,

WHEREAS, the change to Change to §4-39-5 NMSA 1978 will become effective July 1, 2015; and

WHEREAS, the County Assessor desires to update county policy to make it consistent with the incentive pay amounts set out in HB 348; and

WHEREAS, the Secretary of the Taxation and Revenue Department has general supervisory authority over County Assessors for the purposes of assuring implementation of and compliance with the provisions of the Property Tax Code and to provide appropriate technical assistance to County Assessor; and

WHEREAS, the Taxation and Revenue Department, in cooperation with the International Association of Assessing Officer has established four grades of courses in the field of property valuation and property tax administration; and

WHEREAS, the Assessor is promoting an Appraiser Career Ladder within his office to provide upward mobility for Appraisers; and

WHEREAS, the Assessor's Property Valuation Fund is established to implement and comply with the provisions of the Property Tax Code and is the source of income for the additional compensation for the Assessor and Appraisers.

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners, Sandoval County, New Mexico, that EFFECTIVE JULY 3, 2015, the incentive pay policy for assessors and appraisers is amended as follows:

- A.** The Appraisers working in the Office of the Assessor with the title of Appraiser Assistant, Junior Appraiser, Appraiser, Senior Appraiser and other employees whose duties and titles are directly related to property assessment and valuation, as defined in their job descriptions, will be paid a base rate of and an additional \$500.00 a year for holding an "Appraiser 1" certificate, an additional \$1,500.00 a year for holding an "Appraiser 2" certificate, an additional \$2,500.00 a year for holding an "Appraiser 3" certificate and an additional \$3,000.00 a year for holding an "Appraiser 4" certificate which will be an additional cumulative increment to the salary.
- B.** Upon assuming the Office of Assessor, in addition to a salary, the Assessor shall receive, based on the Certificates presented or attained during his term of office, a lump sum payment of \$500 for Appraiser 1 Certification, an additional \$1,000 for each certificate for Appraiser 2, 3 and 4 for a cumulative total of \$3,500.00. Such payment will be made with the last payroll period of the fiscal year.
- C.** Continued receipt of the additional incentive pay is subject to and State of New Mexico certification requirements that are currently in place or may be imposed in the future by the New Mexico Property Tax Division, Department of Taxation and Revenue. It shall be the employee's responsibility to maintain certification and provide proof of each certification to the County before receiving additional incentive pay.
- D.** This policy is to be implemented and maintained by the County Assessor and the Human Resources Department effective with the pay period beginning July 3, 2015. Eligible employees shall provide verification of their certificates, if such verification is not in their Personnel File, by or before July 1, 2015.
- E.** Consistent with Paragraph A, above, beginning July 3, 2015 the additional incentive pay for Appraisers, with the validated information regarding the Certification Pay, is hereby amended and increased and shall be included in their compensation.
- F.** Resolution AR 4-7-11.9 is hereby repealed and replaced with this resolution.

APPROVED AND ADOPTED by the Governing Body of Sandoval County, New Mexico, this 4th day of June 2015.

**BOARD OF COUNTY COMMISSIONERS
OF SANDOVAL COUNTY**

Darryl F. Madalena, Chairman

James Dominguez, Vice Chairman

Nora Scherzinger, Member

Don G. Chapman, Member

Glenn Walters, Member

ATTEST:

Eileen Garbagni, County Clerk

APPROVED AS TO FORM:

Patrick Trujillo, County Attorney

**Sandoval County, New Mexico
Administrative Resolution No. AR 4-7-11.9
Appraiser Certification Compensation Policy**

WHEREAS, New Mexico Statutes Annotated Sections 4-39-4 and 4-39-5 are permissive; and

WHEREAS, the Board of County Commissioners and the County Assessor desire to set a policy to implement and structure the administration of said statute; and

WHEREAS, the prior administration of the additional compensation to the Assessor and Appraisers reflects an inconsistency in how the County applied the provisions of said State Statutes; and

WHEREAS, the Secretary of the Taxation and Revenue Department has general supervisory authority over County Assessors for the purposes of assuring implementation of and compliance with the provisions of the Property Tax Code and to provide appropriate technical assistance to County Assessors; and

WHEREAS, the Taxation and Revenue Department, in cooperation with the International Association of Assessing Officers has established four grades of courses in the field of property valuation and property tax administration; and

WHEREAS, the Property Tax Division, Department of Taxation and Revenue, has been charged to develop a certificate maintenance program to assure that Appraiser Certification is maintained by providing refresher courses and re-certification; and

WHEREAS, the Assessor is promoting an Appraiser Career Ladder within his office to provide upward mobility for Appraisers; and

WHEREAS, the Assessor's Property Valuation Fund is established to implement and comply with the provisions of the Property Tax Code and is the source of income for the additional compensation for the Assessor and Appraisers.

Now Therefore Be It Resolved, By The Board Of County Commissioners, Sandoval County, New Mexico, That The Additional Compensation For The Assessor And The Appraisers Employed By The Office Of The Assessor Is As Follows:

- A.** Upon assuming the Office of Assessor, in addition to a salary, the Assessor shall receive, based on the Certificates presented or attained during his term of office, a lump sum payment of \$500 for Appraiser 1 Certification, an additional \$1,000 for each certificate for Appraiser 2, 3 and 4 for a cumulative total of \$3,500. Such payment will be made with the last payroll period of the fiscal year.

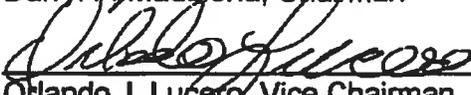


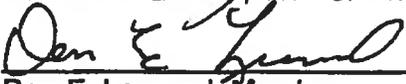
- B. The Appraisers working in the Office of the Assessor with the title of Appraiser Tech, Appraiser 1, 2 3, or 4 and other employees whose duties and titles are directly related to property assessment and valuation, as defined in their job descriptions, will be paid a base rate of pay and, in addition, will receive an incentive pay based on their Certification(s) which will be an additional cumulative increment to the salary.
- C. Continued receipt of incentive pay is subject to any State of New Mexico certification requirements that are currently in place or may be imposed in the future by the New Mexico Property Tax Division, Department of Taxation and Revenue. It shall be the employee's responsibility to maintain certifications and provide proof of each certification to the County before receiving incentive pay.
- D. This policy is to be implemented and maintained by the County Assessor and the Human Resources Department effective with the pay period beginning April 2, 2011. Eligible employees shall provide verification of their Certificates, if such verification is not in their Personnel File, by or before April 22, 2011.
- E. Beginning April 2, 2011 the attached listing of Appraisers with the validated information regarding whether the Certification Pay is included in their compensation is hereby adopted.

Adopted this 7th day of April, 2011, in the County of Sandoval, New Mexico by the Board of County Commissioners.


Sally Padilla, County Clerk *deputy*


Darryl F. Madalena, Chairman


Orlando J. Lucero, Vice Chairman


Don E. Leonard, Member

Glenn Walters, Member


Don G. Chapman, Member


Stephanie Lopez, Interim County Attorney

AN ACT

RELATING TO COUNTY EMPLOYEES; ADJUSTING THE QUALIFICATION
INCENTIVE PAY FOR APPRAISERS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. Section 4-39-5 NMSA 1978 (being Laws 1977,
Chapter 138, Section 2) is amended to read:

"4-39-5. ADDITIONAL COMPENSATION TO APPRAISERS.--A
board of county commissioners may provide additional
cumulative increments to the salary of any qualifying
appraiser employed in the office of the assessor as an
incentive for obtaining greater qualification levels up to the
following amounts:

A. an additional five hundred dollars (\$500) a
year for holding an "Appraiser 1" certificate;

B. an additional one thousand five hundred dollars
(\$1,500) a year for holding an "Appraiser 2" certificate;

C. an additional two thousand five hundred dollars
(\$2,500) a year for holding an "Appraiser 3" certificate; and

D. an additional three thousand dollars (\$3,000) a
year for holding an "Appraiser 4" certificate."

SECTION 2. EFFECTIVE DATE.--The effective date of the
provisions of this act is July 1, 2015. _____

2015 Regular Session

HB 348

COUNTY APPRAISER INCENTIVE PAY QUALIFICATION

Sponsor: Bob Wooley

Current Location: Chaptered

Actions: (Key to Abbreviations)

[7] HGEIC/HAFC-HGEIC [21] DP-HAFC [28] DP [29] PASSED/H (62-0) [30] SPAC [39] DP [41] PASSED/S (41-0) SGND BY GOV (Apr. 8) Ch. 78.

This is an amendment to 3.6.3 NMAC, Section 16, effective 1/31/14.

3.6.3.16 NEW MEXICO CERTIFIED APPRAISER CERTIFICATION: The purpose of the New Mexico certified appraiser certificate is to recognize professionalism and competency in the valuation of property for property taxation purposes. Certified appraisers may use this designation in conjunction with the valuation of a wide range of property as it is customarily defined in their assessment jurisdiction in accordance with New Mexico property tax division's commitment to excellence. To qualify for certification, the following general educational requirements must be fulfilled.

A. To receive a New Mexico certified appraiser certificate from the New Mexico taxation and revenue department an individual must have received credit for the following qualifying educational courses:

- (1) IAAO Course 101, *fundamentals of real property appraisal* (30 hours);
- (2) IAAO Course 102, *income approach to valuation* (30 hours);
- (3) IAAO Course 300, *fundamentals of mass appraisal* (30 hours); and
- (4) 30 hours of any of the following:
 - (a) IAAO Course 201, *appraisal of land*;
 - (b) IAAO Course 112, *income approach to valuation II*;
 - (c) IAAO Course 311, *residential modeling concepts*;
 - (d) IAAO Course 312, *commercial/industrial modeling concepts*; or
 - (e) IAAO Course 320, *multiple regression analysis*.

B. To receive qualifying credit for a course, an individual must pass the test with a score of seventy percent or better.

C. Courses taken to satisfy the qualifying educational requirements shall not be repetitive in nature; each course completed shall be credited toward the required number of qualifying education hours, shall represent an increase in appraiser's knowledge and none may be taken online.

D. Courses approved by the New Mexico board of real estate appraisers as qualifying education are allowed but must be at least 30 hours each, not taken online, similar to the above requirements and approved by property tax division prior to the completion of the course.

E. An individual who has received an equivalent real property appraiser certification or licensing from the New Mexico board of real estate appraisers and successfully completed the IAAO Course 300 may seek a waiver of all other educational requirements by submitting a copy of the individual's license/certificate to the property tax division for consideration.

F. An approved IAAO or New Mexico board of real estate appraisers, uniform standards of professional appraisal practice course is highly encouraged at any time during the certification process and for continuing education hours after certification.

G. A minimum of 30 hours of continuing education should be completed every three years by all certified appraisers. Continuing education hours may be completed online and can be IAAO or New Mexico board of real estate appraisers approved courses. Certified appraisers are responsible for maintaining the necessary documentation to demonstrate compliance with the continuing education requirements in this rule.

H. Courses for continuing education credit shall have significant intellectual or practical content and shall deal primarily with matters directly related to appraisal practice or to the ethical obligations of certificate holders. The primary objective of such courses shall be consistent with the taxation and revenue department's charge to protect the public and to increase the professional competency of certificate holders.

[3.6.3.16 NMAC - N, 1/31/14]

