

BERNALILLO COUNTY ASSESSOR
2014 ANNUAL REPORT
& FISCAL YEAR 2015
PROPERTY VALUATION MAINTENANCE PLAN



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Mission

The mission of the Bernalillo County Assessor's Office is to ensure compliance with the laws enacted by the New Mexico Legislature in order to accurately and impartially value property in Bernalillo County within the timelines set forth in the New Mexico Property Tax Code, and in accordance with the New Mexico State Constitution, to maintain trust, integrity and transparency to the public, and ensure the fair and equitable treatment of all property owners and taxpayers.

Responsibility of the County Assessor

The County Assessor determines the property value of homes, businesses, business equipment, vacant land, agricultural land, livestock and other taxable property in Bernalillo County.

New Mexico Statute 7-36-16. The responsibility of county assessors is 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. Except as limited in Section 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.”

The County Assessor's Office assesses the value of nearly 285,000 property parcels each year within the county. Residential properties amount to approximately \$11.05 billion in net taxable value and non-residential properties amount to \$3.3 billion in net taxable value.

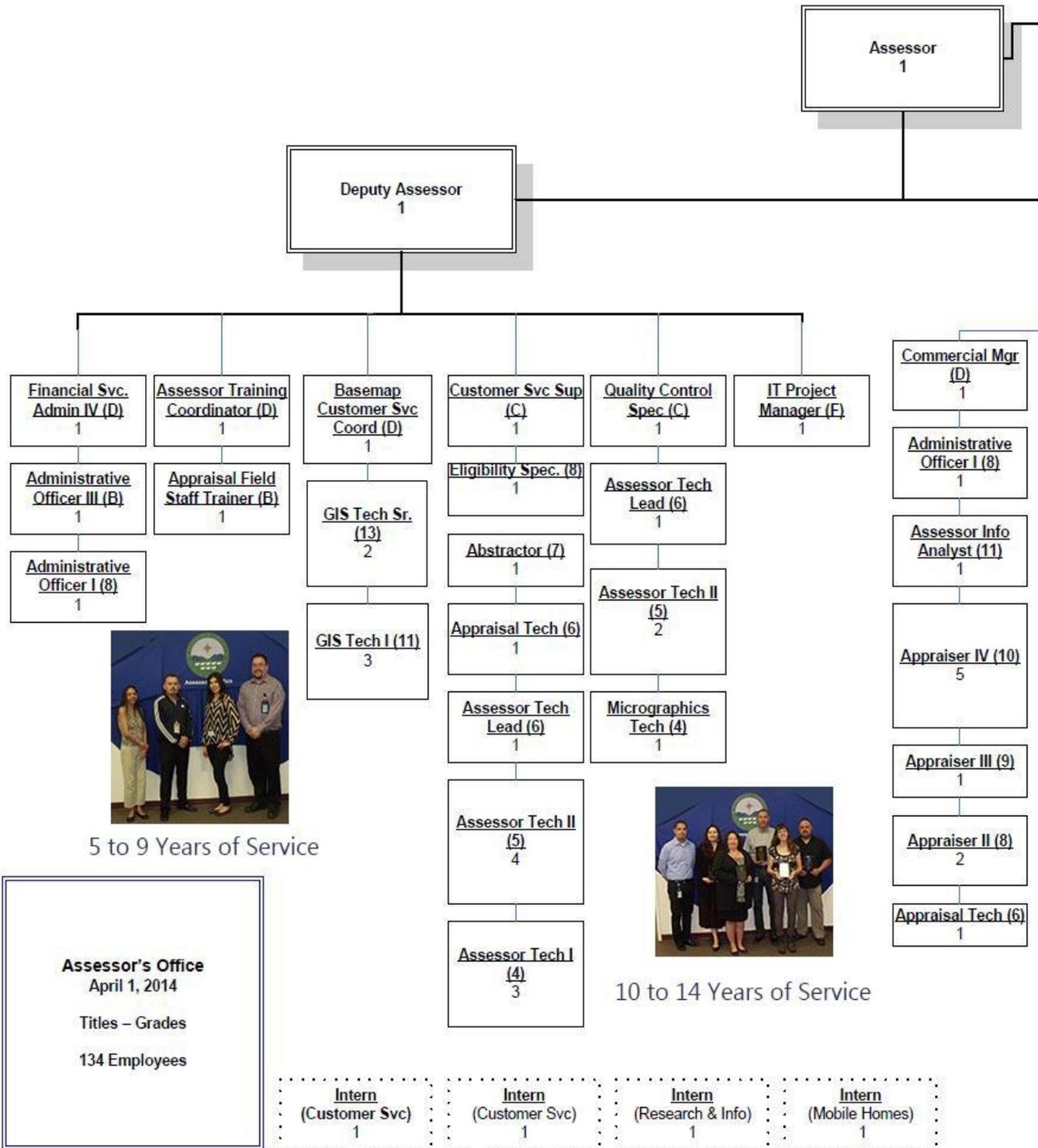
Once a year, the County Assessor's Office issues residents a Notice of Value, which contains the full, taxable, and net taxable values of their property for that year. While the Notice of Value is not a tax bill, the net taxable value on the notice is used to calculate the tax bill issued by the Bernalillo County Treasurer's Office. The Bernalillo County Assessor's Office also maintains valuation records and prepares the county tax roll for the County Treasurer. The Assessor does not determine nor sets the tax rates on property in Bernalillo County.

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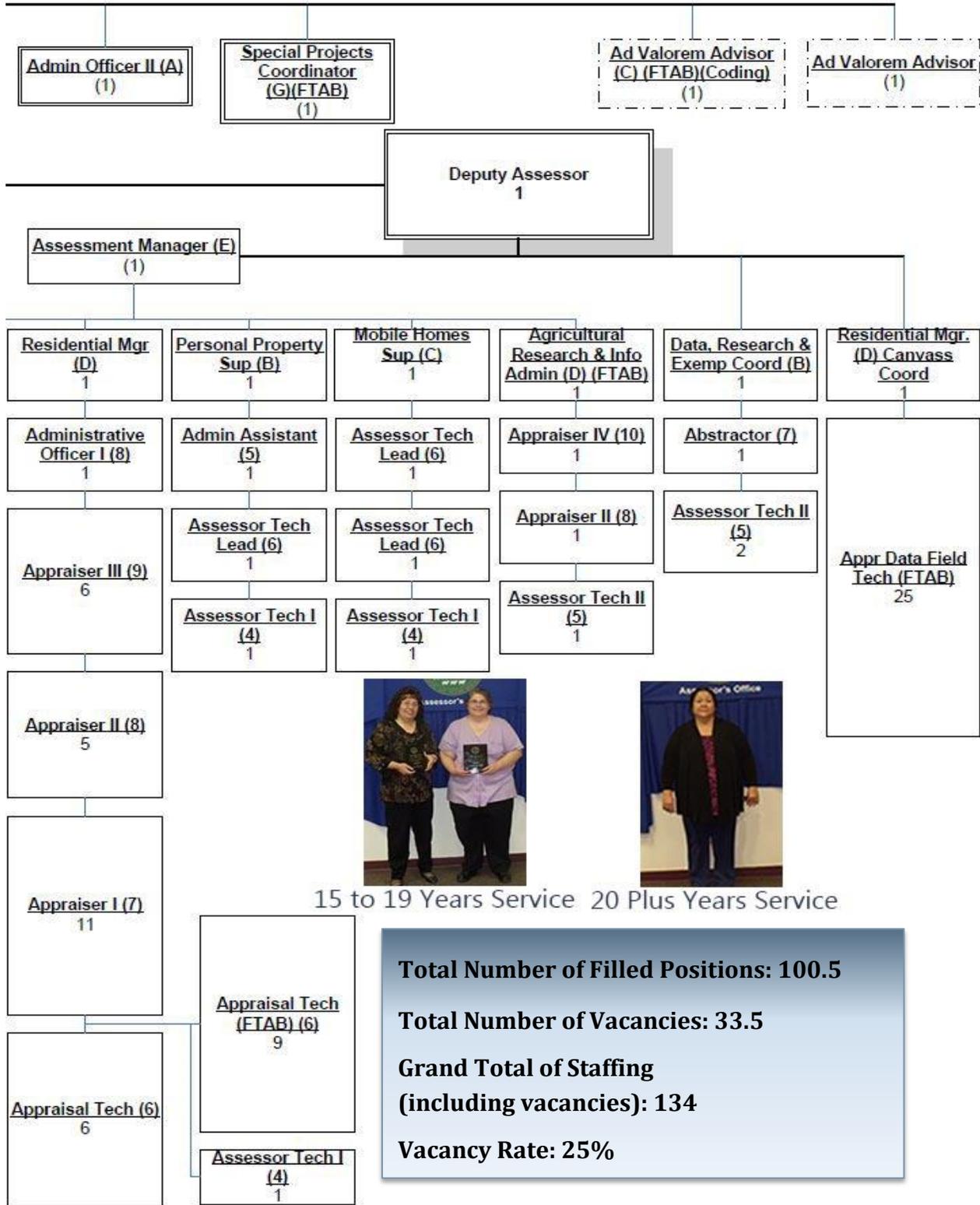
Property Tax Code Calendar

Date	Subject	NMSA 1978
January 1	Valuation date	7-38-7
January 1	Special method of valuation; livestock	7-36-21
January 1 - 21	Publication of notice	7-38-18
February - March	Director's supervisory power over county assessors - duty to evaluate performance and provide technical assistance - property valuation fund created	3.6.3.8
Last Day of February	Special method of valuation; manufactured homes	7-36-26
Last Day of February	Reporting of property for valuation; penalties for failure to report	7-38-8
Last Day of February	Statement of decrease in value of property subject to local valuation	7-38-13
Last Day of February	Presumption of nonresidential classification; declaration of residential classification	7-38-17.1
March 15	Verification of the dollar amount of veteran exemption claimed New Claims	3.6.7.25 F-2
April 1	County Assessor and department to mail Notice of Valuation	7-38-20
May 1	Alternate mailing date to mail Notice of Valuation - requires County Assessor approval	7-38-20
May 1	Verification of the dollar amount of veteran exemption claimed - All Claims	3.6.7.25 F-2
NOV Date Plus 30 Days	Protesting values, classification, allocation of values and denial of exemption or limitation on increase in value determined by the county assessor	7-38-24
NOV Date Plus 30 Days	Claiming exemptions; requirements; penalties (Contingent effective date, See note)	7-38-17
NOV Date Plus 30 Days	Special method of valuation; claiming exemption for land used primarily for agriculture purpose	7-36-20
June 1	Department to allocate and certify valuations to county assessor	7-38-30
June 15	County assessor to certify net taxable values to the department	7-38-31
June 30	Department to prepare a compilation of net taxable values to be used for budget making and rate setting	7-38-32
July 1	Responsibility of county assessors to determine and maintain current and correct values of property	3.6.5.23
August 1	Department to prepare a compilation of net taxable values to be used for budget making and rate setting - Amended per protest	7-38-32
September 1	Department of finance and administration to set tax rates	7-38-33
Tax Rate Order Plus 5 Days	Board of county commissioners to order imposition of the tax	7-38-34
October 1	Preparation of property tax schedule by assessor	7-38-35
October 1 - November 1	Preparation of mailing of property tax bills	7-38-36
Due Date Plus 60 Days	Claims for Refund; civil action	7-38-40
December 1	Limitation on increase in value for single-family dwellings occupied by low-income owners 65 years of age or older or disabled (PTD Order)	7-36-21.3
December 1	Special method of valuation; livestock (PTD Order)	7-36-21

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15 to 19 Years Service 20 Plus Years Service

Total Number of Filled Positions: 100.5
Total Number of Vacancies: 33.5
Grand Total of Staffing (including vacancies): 134
Vacancy Rate: 25%

A Message from the Assessor

I am committed to serving property owners and the citizens of Bernalillo County by providing effective and efficient services to assist the public in understanding their property valuations and addressing their concerns. It is my priority to maintain trust, integrity and transparency to the public, and treat property owners fair and equitable.

I am committed to community outreach and educating property owners as well as providing them with hands-on assistance. Be good stewards of public tax dollars, and invest effectively in the continuous updating of staff training and technology to better assist the Assessors' office and property owners ensuring the most current and correct appraisal assessments. Most importantly a continuous review of procedures and policies to ensure all laws and regulations are implemented in the manner that best serves the property owners of Bernalillo County.

Therefore, I continue to maintain a fair and equitable property valuation plan for the coming years. As a result of last year's efforts the net taxable valuations for residential properties in the Notice of Value increased from \$10,726,694,048 2013 to \$11,047,822,029 in 2014, for an increase on 2.99%. However, net taxable valuations for non-residential properties during that same period, decreased from \$3,451,228,816 to \$3,391,822,916 a decrease of 1.72%. The total net taxable value, increased from \$14,177,924,877 in 2013 to \$14,439,649,945 in 2014 for a total increase of 1.85%.

It is both a great responsibility and an honor to be your Assessor. I thank my entire team and a hard working professional staff for their dedication and commitment in performing their duties and for providing you with the highest level of public service.

If you have any suggestions on how we might serve you better, please let me know.

Sincerely,

Tanya R. Giddings, County Assessor for Bernalillo County



To The Bernalillo County Board of Commissioners

I. Introduction

Early in 2013 the Bernalillo County Assessor's Office conducted a thorough analysis of its duties and responsibilities, as well as an evaluation of its business procedures, which identified various improvements needed. During the course of the past 15 months, new policies, procedures and training practices have been implemented with the goal of ameliorating the identified deficiencies. The 2014 Annual Report includes an assessment of those new policies, procedures and initiatives. Furthermore, it includes the Property Valuation Maintenance Plan and meets the requirements of Section 7-36-16 NMSA 1978. Finally, this report serves as a tool for the Board of County Commissioners to evaluate the effectiveness of the implementation of all corrective action taken in response to the identified deficiencies within the Bernalillo County Assessor's Office.

II. Purpose and Objectives

The purpose of the 2014 Annual Report is to: a) ensure the delivery of the highest quality of services to the public at large; b) aid the Board of County Commissioners in the evaluation of the Bernalillo County Assessor's Office; and c) comply with state statutes.

Furthermore, a continuous review and monitoring of performance outcomes requires a baseline or starting foundation from which to move forward. The Annual Report outlines benchmarks that serve as a starting point against which continued improvement can be measured.

III. Scope of Report

This report focuses on the changes and initiatives undertaken by the Assessor within the last 15 months. Major initiatives, changes in policy and procedures as well as budgetary, statistical and property valuation initiatives are discussed in this report. Analysis of prior administration policies and business practices were compiled from various audits and evaluations, including an independent third party systems assessment, and the observations of the current Assessor and her management team.

The results and outcomes of the new policies, procedures and training practices for staff were documented as of March 17, 2014. Each department manager or supervisor provided weekly production reports and year to date totals for their respective department. Those production reports were used to establish trends, measure improved productivity and track progress. The information from those reports was incorporated into the corrective action section of each major initiative discussed in this report.

2013 Initiatives: Performance Results

I. Agricultural Properties

Introduction: In 1997, state statute created a presumption of continued agricultural use for properties which received the Special Method of Agricultural Valuation in one of the three prior tax years. Additionally, the once Agricultural Department within the Bernalillo County Assessor's Office was dismantled. The resulting effect was that many properties that received the Special Method of Agricultural Valuation were not properly reviewed for continued compliance with state statutes and regulations.

Analysis: An internal review of the properties receiving the Special Method of Agricultural Valuation revealed that the vast majority of property files lacked the necessary documentation of objective evidence of agricultural use. Furthermore, routine field reviews were not conducted; some properties were not physically inspected for more than 10 years. Upon field reviews of those properties, it was discovered that many properties had changes in ownership, use, and/or in the physical improvements and structures located on the property.

Corrective Action: In order to gain a broader perspective on this issue, the Assessor held informational sessions with stakeholders, attended neighborhood association meetings and began a dialog with agricultural property owners. After receiving input and feedback from stakeholders and a thorough analysis of this issue, the Assessor took action to identify and properly value the agricultural properties that previously had not received the necessary attention.

The Assessor reinstated the Agricultural Department within the Bernalillo County Assessor's Office to ensure that properties receiving the Special Method of Agricultural Valuation are actually eligible. The Agricultural Department was rebuilt with three agricultural appraisers and two assessor technicians. The Assessor mandated the review of all 4,205 properties in the Bernalillo County currently receiving the Special Method of Agricultural Valuation and the corresponding files to ensure the proper assessment and valuation. In line with The Assessor' directive to increase open communication and educate taxpayers about the initiatives of the Bernalillo County Assessor's Office, letters and follow up phone calls were made to individual property owners regarding this review.

Agricultural appraisers were given guidelines and practices for the valuation of agricultural properties, as part of the new policies and procedures established for the Bernalillo County Assessor's Office. The uniform guidelines and training practices at the Assessor's Office ensure the fair and equitable treatment of all taxpayers. Routine field reviews of agricultural properties will continue on a regular basis.

As of March 15, 2013, 84% of agricultural property owners had received letters regarding the routine field reviews and requesting updated information on the agricultural use of their property, and field reviews were conducted on over 1,750 agricultural properties. Final determinations on granting, modifying or denying the Special Method of Agricultural Valuation were made in time to allow property owners an opportunity to provide additional objective evidence of agricultural use. The time lines allowed the Assessor's Office to comply with state law and meet the statutory deadline to mail out the Notices of Value.

II. Building Permits and Certificates of Occupancy

Introduction: The Bernalillo County Assessor's Office relies on building permits and certificates of occupancy issued by Bernalillo County and the City of Albuquerque to identify new construction and improvements that require valuation and addition to the tax rolls. However, not all property owners obtain building permits and, in some cases, building permits are not required. Additionally, an internal review of the process revealed that an unacceptable percentage of building permits and certificates of occupancy were not processed in a timely manner. The resulting effect is that certain properties were omitted from the tax rolls.

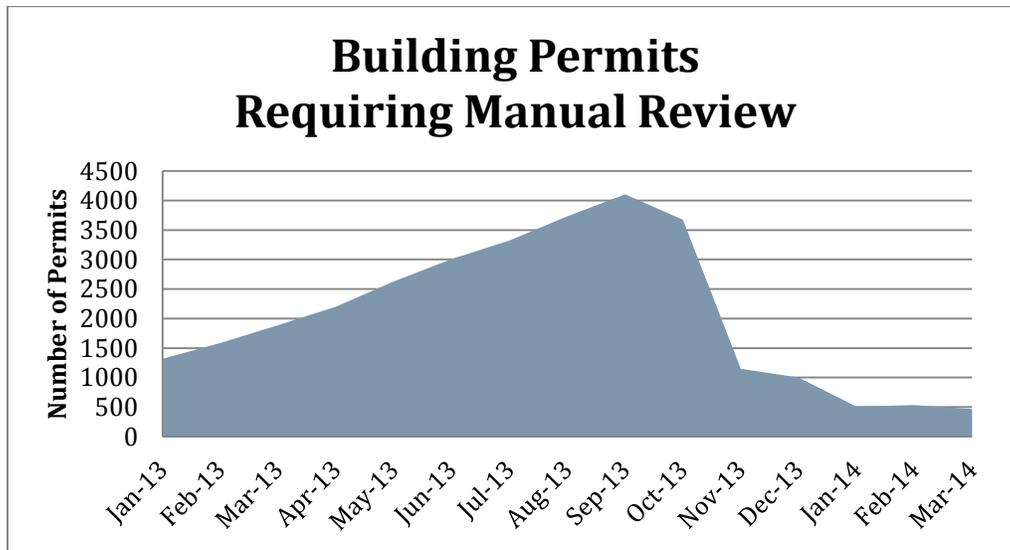
Analysis: With an average of almost 15,000 building permits and certificates of occupancy issued every year in Bernalillo County, a manual document review is both ineffective and inefficient. Rather, a reliable computerized system to transfer and process the information into the computer assisted mass appraisal (CAMA) system is required to ensure properties are added to the tax rolls in a timely manner. However, with any software applications rigorous testing and verification of results is necessary. At the time the Assessor was appointed, staff was working on a backlog of over 4,500 building permits that required manual coding to match the permit with the right property.

Because Bernalillo County and the City of Albuquerque are currently on different software systems and are in the process of converting systems, the compatibility and seamless transition of all software systems is paramount. The proper interface between all systems is necessary to ensure accurate and current information is delivered to the Bernalillo County Assessor's Office. Similarly, increased communication and collaboration between zoning and permitting for both Bernalillo County and the City of Albuquerque and the Assessor's Office is necessary for the smooth flow of information. The use of technology to streamline the process of obtaining building permits and certificates of occupancy from both the Bernalillo County and the City of Albuquerque allows the appraisal staff more time to inspect and conduct field reviews of building permit sites.

Corrective Action: After discussions with zoning and permitting for both Bernalillo County and the City of Albuquerque and the Information Technology Department for Bernalillo County, the Assessor requested a review and upgrade of the previous software applications and processes used to transfer building permits to the Bernalillo County Assessor's Office. More importantly, the Assessor mandated the automatic transfer of certificates of occupancy from both Bernalillo County and the City of Albuquerque to the Bernalillo County Assessor's Office. The upgrade also included an application script that automatically matched the building permit with the Unique Property Code (UPC) of the property. Due to the automatic matching of building permits, the appraisal staff now spends less time manually reviewing building permits, the processing of the permits has increased, the entering of permits into the CAMA system takes less time, and the amount of errors and omitted building permits are now negligible. Furthermore, the Bernalillo County Assessor's Office conducts routine reviews and search inquiries to identify and fix any errors and process the few building permits that might be inadvertently omitted by the software program.

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As of March 17, 2014, less than 450 building permits required manual coding to match the permit with the right UPC of the property. The Bernalillo County Assessor's Office reviewed every building permit issued in 2013 and conduct field reviews of the corresponding property before the Notices of Value were mailed out. Thus, more current and accurate values were achieved, which in turn should result in less property owners filing protests.



III. County wide Canvass

Introduction: Standard appraisal principles and best practices dictate that assessors conduct a county wide canvass every four to six years to ensure the information contained in the property record cards is current and correct. A typical canvass entails a field review to visually verify or update the information on the property record card so that the information is identical to the physical improvements or structures actually located on the property. A county wide canvass had not been conducted in Bernalillo County for approximately 14 years. During that time many changes to the physical characteristics of each property, as well as changes to the various areas in the county, have taken place.

Analysis: A field review of all properties and the corresponding files is necessary because of the length of time since the last county wide canvass was conducted and the numerous properties that did not receive the necessary attention during prior administrations. While New Mexico is a self-rendering state, many property owners don't know they are required to inform the Bernalillo County Assessor's Office of improvements or additions on their properties. More importantly, many property owners are not aware that porches, decks and sheds on permanent foundation, driveways and carports are assessed. The need for the county wide canvass was also exacerbated by the previous deficiencies with the building permit and certificate of occupancy procedures.

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Corrective Action: The Assessor presented for the approval of the Board of County Commissioners a property valuation maintenance plan that included conducting a county wide canvass over a four year period. The plan entailed hiring 25 full time employees, but only for a four year term, to collect and verify the necessary data on more than 250,000 real properties. The canvass will entail reviewing the file on each and every property in Bernalillo County. The Assessor anticipates conducting the county wide canvass without any disruption of services to the property owners and taxpayers of Bernalillo County.

A thorough analysis and review of county wide canvasses conducted in New Mexico and other states was conducted to develop the standard operating procedures for the canvass. Based on that analysis, the Bernalillo County Assessor's Office conducted public awareness and community outreach to inform and educate property owners of the canvass. A section of the Assessor's website is dedicated to providing information on the status and current areas being canvassed.

Certified appraisers and field data collectors will continue to conduct field reviews to verify or document any changes to the exterior perimeter of each property. Field data collectors received in-class and field training. Once trained, field data collectors began conducting field reviews and recording any changes to the physical characteristics of a property and updated the property record card accordingly.

Only permanent appraisers make determinations on the value of a property. The value for the vast majority of residential properties with changes in physical characteristics will not increase above the statutory 3% cap. However, any significant physical improvements to a property that were omitted from the tax rolls in a prior tax year will be added at full value.

In addition to residential properties, agricultural properties, commercial properties and exempted properties are also being canvassed to ensure current and correct information. As of March 15, 2014, over 1,750 agricultural properties, over 4,000 commercial properties and over 675 exempt properties were canvassed.

IV. Pilot Project for County wide Canvass

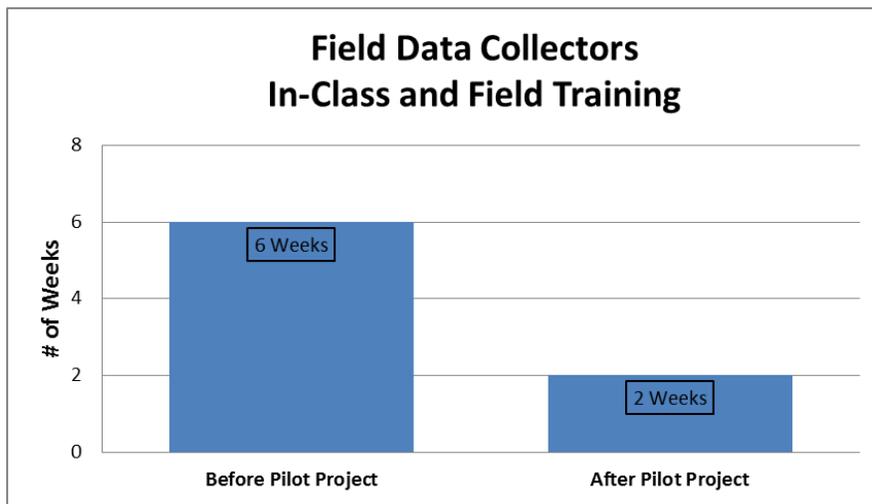
Introduction: Given the magnitude and massive undertaking of conducting a county wide canvass of over 250,000 real property parcels, standard operating procedures need to be tested before committing taxpayer resources. A pilot project is a small scale preliminary canvass conducted in order to evaluate feasibility, timeframes, cost, adverse events, and production rates. Planned standard operating procedures are tested in an attempt to predict and identify inefficiencies and improve upon the canvass design prior to conducting a full-scale county wide canvass. Any unexpected problems and resulting losses in productivity, resources and time will be minimal due to the small scale nature of the pilot project.

Analysis: While a county wide canvass plan designed to last four years requires flexibility and constant adaptation to changing factors and circumstances, a pilot project can establish a comprehensive frame and standardized method of conducting the full-scale county wide canvass. The Bernalillo County Assessor's Office was authorized 25 field data collectors to assist with the county wide canvass, but only five positions were initially filled to assist in the pilot project. A small area of Bernalillo County was identified to serve as

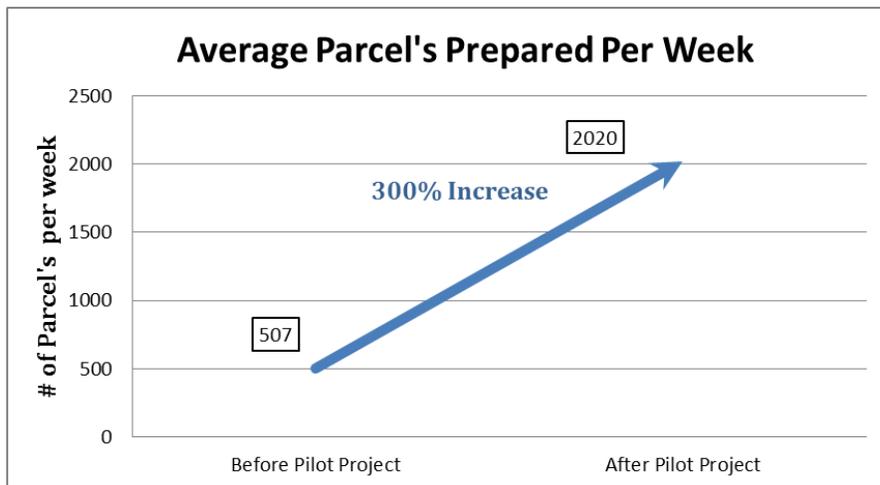
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the pilot project area. The field data collectors underwent training, participated in day to day operations, assisted in completing preparations for canvass field reviews and finally were sent out to the field. The entire canvass process was conducted and repeated in the small area until the process reached optimal effectiveness and efficiency.

Corrective Action: As a result of the pilot project various modifications were made to the canvass plan. In class training for the field data collectors was focused and more targeted. Field data collectors were able to gain more in-depth appraisal knowledge in less time. In-class and field training was reduced from six weeks to two weeks.



Public awareness documents and materials were simplified and translated into Spanish. Similarly, supplies, materials and documents for conducting the field reviews were simplified and made directly compatible with our CAMA system. As a result of these changes, productivity for completing preparations for canvass field reviews increased by 300%. Thus, field data collectors will spend more time out in the field conducting field reviews and less time in the office preparing their material and documents to go out in the field.

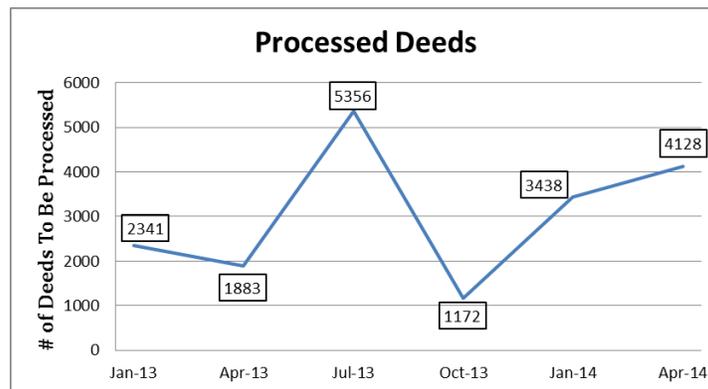


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V. Deeds and Ownership Information

Introduction: The Bernalillo County Assessor's Office codes and processes all changes in ownership of property from documents of conveyance, such as warranty deeds, real estate contracts, and court orders. These documents of conveyance are transmitted to the Bernalillo County Assessor's Office by the Bernalillo County Clerk's Office, individual property owners and title companies. Proper ownership information not only impacts the ability to provide due process for the Notices of Value, but also impacts the Bernalillo County Treasurer's Office ability to collect taxes. Current and correct ownership information is necessary to achieve every other outcome and accomplish every other responsibility of the Assessor's Office.

Analysis: An effective and efficient formal procedure to receive process and record the documents of conveyance is vital to any assessor's office. The Bernalillo County Assessor's Office receives approximately 25,000 documents of conveyance each year. At the time the Assessor took office, the formal process in place to receive, process and record documents of conveyance, including reconciling and verifying the accuracy of information recorded took approximately 18 months. The process involved numerous protocols and depended on only a couple, or in some cases, only one employee to review information before a document of conveyance was allowed to move forward in the process. Moreover, significant amounts of time was spent sorting documents into 20 different "color coded" categories, but were only distributed to three different departments for further processing. The resulting 18 month processing time created backlogs and inefficiencies for the rest of staff involved in the formal procedure established by the prior administration. Simplification and streamlining of the formal procedure was necessary without sacrificing the quality and accuracy of ownership information.

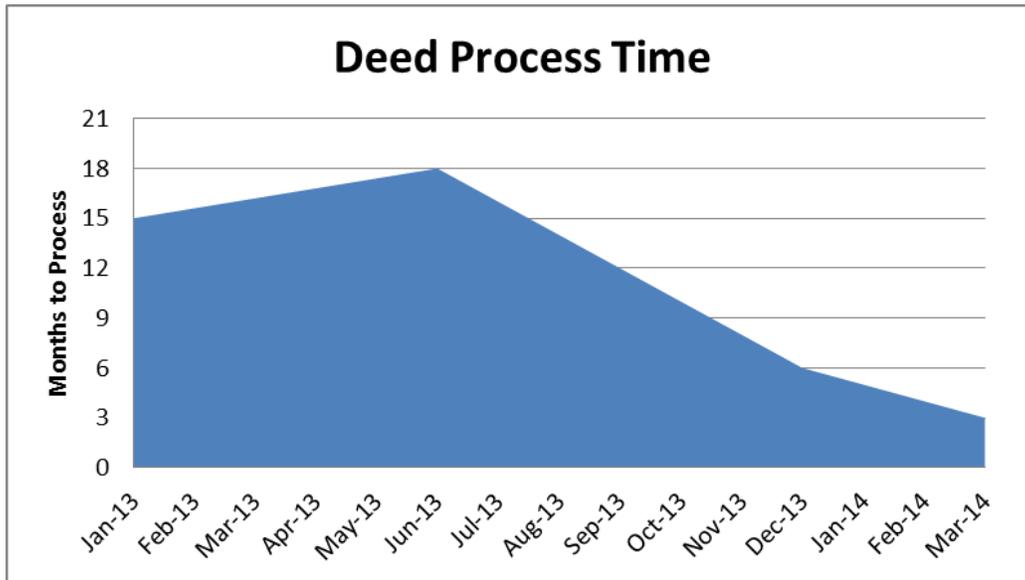


Corrective Action: The Assessor requested a review of the formal procedure in place, cross training of staff in the entire procedure and a measure of outcomes attributed directly to time spent on each part of the process. Sorting documents into 20 different "color coded" categories didn't yield any additional benefits. Additionally, the absences of key individuals resulted in a slowing or all together halting of the procedure.

Staff was cross trained in multiple areas of the procedure to ensure the continuous processing of documents and recoding of ownership information. About 15 of the categories that documents of conveyance were previously sorted into were eliminated. Unnecessary redundancies in the systematic procedure were also eliminated. As of March 18, 2014, the new streamlined formal procedure to process

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documents of conveyance, including reconciling and verifying the accuracy of information recorded took approximately three months; a one year and three month reduction in processing time. Furthermore, the 18 month back backlog was completely eliminated and all documents of conveyance filed with the Bernalillo County Clerk's Office prior to January 2, 2014 were reconciled and verified.



VI. Exemptions

Introduction: State statutes allow for numerous property tax exemptions on a variety of real property classifications. Some may only be applied to an owner's primary residence, while others can be applied on vacant or commercial real property. Additionally, state statutes often change the eligibility requirements for these exemptions. For example, in 2013, state statutes allowed certain property owners who applied for and were granted a valuation freeze for three tax years to automatically receive the exemption for the fourth and all subsequent tax years. The Customer Service Department is responsible for processing most exemptions, including the Head of Family exemption. In addition to processing ownership and mailing address changes Customer Service staff is responsible for evaluating exemptions applications to ensure eligibility.

Analysis: During the REDW audit (commissioned by Bernalillo County) performed in January of 2013, various deficiencies related to exemptions were noted, particularly the Head of Family exemption. This exemption was improperly applied to vacant or commercial land and to multiple properties of a single property owner. The improper application of exemptions results in lost revenue for Bernalillo County and higher tax rates for the rest of the taxpayers and property owners of Bernalillo County, who must carry the extra burden for those property owners who are not paying their fair share of taxes.

Corrective Action: A systematic edit was run to find any Head of Family exemptions on vacant parcels and then removed from the 2013 tax rolls. Moreover, all appraisal staff have been directed to notify the

Customer Service Department anytime a property class is changed from residential to vacant non-residential. Additional inquiry searches are performed by the Quality Control Department to identify commercial properties and multiple properties owned by a single property owner that have a Head of Household exemption to which they are not eligible. Field reviews are performed and incorporated into policies and procedures to verify eligibility of the exemption on questionable properties. Finally, an exemption report is continuously run on a quarterly basis, reviewed and exemptions verified for eligibility. For the 2013 tax year 219 improperly applied Head of Family exemptions were removed resulting in almost \$20,000 in recovered revenue for Bernalillo County. Similar reviews are currently being conducted in 2014 for the Head of Family, Senior Freeze, Veterans, Agricultural and the Religious, Charitable and Educational exemptions.

VII. Ease of Access to Information and Educating Tax-payers

Introduction: Open communication with the Bernalillo County Assessor's Office is in the best interest of the taxpayer. The Assessor believes that educating the property owners and taxpayers of Bernalillo County will yield the best return on investment.

Analysis: Because New Mexico is a self-rendering state, county assessors rely on the information provided by property owners. The more familiar property owners and taxpayers are with the system of valuation, the more efficient the system can operate. In order to educate property owners about their duties and responsibilities as well as the duties and responsibilities of the Bernalillo County Assessor's Office, the Assessor has made transparency, ease of access to public information, as well as proactively disseminating public information, top priorities.

Corrective Action: During the spring of 2013 when Notices of Value were mailed and property owners are able to file protests, the Assessor held five mobile office events at community centers around Bernalillo County. Additionally, she extended main office hours and added weekend office hours to better assist property owners. After the protest filing period, the Assessor continued to personally attend numerous meetings with neighborhood associations, trade associations and individual taxpayers. The Assessor's Office will once again hold special mobile office hours, extend main office hours, and add weekend hours in order to answer any questions property owners may have about their property values and exemptions in 2014. The Assessor has personally attended over 20 such meetings.

In addition to making herself and her staff personally available to taxpayers, the Assessor requested the renovation of the County Assessor website. The new website was designed to be more user-friendly and easy to navigate, while still providing vital information. Taxpayers can identify the tax savings programs for which they are eligible, search public information, or find information on understanding their Notice of Value. Taxpayers can also download reports, many of the forms are now available in Spanish, can access data directly from the website, review frequently asked questions and answers, and find out the latest news and initiatives from the Bernalillo County Assessor's Office.

VIII. Fostering a Professional and Ethical Office Culture

Introduction: The office culture of any organization is set and modeled by the leader of the organization. When the organization has a new leader the long standing and engrained office culture is not easily changed. Office morale is a key factor in fostering a new office culture. Similarly providing a vision and mission for the office is also vital to guide conduct and decisions of the office as a single entity. The Assessors' dedication to the fair and equitable treatment of all property owners and taxpayer sets that vision and mission for the Bernalillo County Assessor's Office. The Assessor is committed to fostering an office culture that instills greater confidence creates more transparency and provides better services to property owners and taxpayers.

Analysis: A period of transition is by its very nature a time of uncertainty. Uncertainty for anyone is unnerving, but it is particularly unsettling for civil servants who pride themselves on providing constant and consistent services to the public regardless of political winds and elected officials. At the time the Assessor was appointed, the vacancy rate of the Bernalillo County Assessor's Office was well over 20%. With limited staff, statutory mandates were prioritized and other responsibilities began to backlog. Furthermore, an increase in media attention focused almost exclusively on the deficiencies that occurred prior to the Assessors' appointment to the office. In addition, what appeared to be the prior practice of information being closely guarded and policy decisions being made without input or feedback from staff, became contributing factors to low morale among staff members. More importantly, the effectiveness and productivity of the Bernalillo County Assessor's Office began to suffer as a direct result of these circumstances.

Corrective Action: While no single corrective action can create a new office culture and increase office morale, the culmination of various initiatives, policies and procedures can establish a professional and ethical office culture that will continue well after the Assessor is no longer in office. Not only has The Assessor increased communication between the Bernalillo County Assessor's Office and the general public, she also increased communication within the Bernalillo County Assessor's Office. The movement of internal information was streamlined to improve appraiser performance. The Bernalillo County Assessor's Office is in the process of scanning all paper documents for electronic storage and access. Additionally, relevant state statutes and all office policies, procedures and training manuals were added to the shared hard drive so that staff can access the information at any time.

Access to training and classes is also important to a quality staff and uniform and consistent application of assessment practices. Appraisal staff was given the opportunity to attend an International Association of Assessing Office training classes. The Assessor encourages and provides opportunities for appraisal staff to increase their education and work qualifications.

Similarly, increased training was provided for customer service representatives, who are the first point of contact for the public. A customer service manager was reinstated and additional protocols for documenting all communications with the public from messages, conversation, and letters in each property owner's file were implemented.

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Finally, the Assessor set clear expectations for the conduct and appearance of employees of the Bernalillo County Assessor's Office by establishing a dress code and enforcing the Bernalillo County's employee code of conduct. Taken together all these initiatives have already increased office morale and productivity, and have begun to foster a professional and ethical office culture.

IX. Internal Reviews and Quality Controls

Introduction: The prior administration eliminated the Quality Control Department and shifted the duties and responsibilities of its staff to the corresponding appraisal staff. After the department was eliminated, appraisal staff was expected to execute their own data entry into the computer assisted mass appraisal (CAMA) system. Previously, appraisers gathered the information and worked with the Quality Control Department to enter the data. At the time the Assessor took office, standard protocol was for appraisal staff to conduct field reviews four days of the week and spend one day of the week entering their field data.

Analysis: The elimination and shifting of duties was an aggressive and rapid movement that did not allow for adequate training of appraisal staff. The lack of training resulted in irregular data entry, varying methods of record keeping and the use of different codes to denote identical action and information. Production rates decreased as appraisal staff spent one day a week and sometimes two days a week entering data gathered in the field. Appraisers focused on conducting field reviews on new construction and building permits, but certain other properties did not receive the required attention. Moreover, the lack of consistent and uniform entry of information conducting search inquiries to identify problems with values within the CAMA system was very difficult.

Corrective Action: The Quality Control Department was reinstated and is now an integral part of the overall appraisal duties of the Bernalillo County Assessor's Office. The staff works closely with the appraisal teams, both commercial and residential, to ensure all data from the field is entered accurately, consistently and uniformly. The goal of the increased appraisal staff and data entry assistance from quality control staff, even if only for the interim, is to increase appraisal staff time out in the field.

Additionally, the Quality Control Department is responsible for conducting internal quality controls to ensure accurate and meaningful information is recorded. Quality control staff also performs internal audits and search inquiries to identify problems with values within the CAMA system. Finally, the Quality Control Department, in collaboration with the Training Coordinator, is developing a matrix to track and improve performance measure and outcomes.

X. Limitation on Increases of Value (3% Cap & Tax Lighting)

Introduction: In 2001, state statute created a limitation on the annual increase of residential property valuations to 3%; this part of the law is often referred to as "the 3% cap". The 3% cap limits the amount of property values each year for tax purposes. However, the limitation does not apply to residential property the year after a change in ownership occurs. When a residential property changes ownership the law requires county assessors to assess the property at its current and correct value —100% to 85% of fair

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market value — the following tax year; this part of the law is often referred to as “tax lightning”. This part of the law can result in significant increases in value and tax assessments for homes that change ownership. Critics of the law argued that the exception illegally created disparities in how homes are valued for property tax purposes.

In 2009, two district court decisions held the tax lightning part of the law as unconstitutional. However, the cases were appealed and in 2012 the New Mexico Court of Appeals overruled the district court cases. The constitutionality of assessing residential property at current and correct values after a change in ownership was upheld. The issue is now before the New Mexico Supreme Court. Until the New Mexico Supreme Court rules otherwise, county assessors are required to implement both parts of the law.

Analysis: Based on the earlier district court decisions against tax lightning, the prior administration “rolled back” home values in Bernalillo County for property owners who had been hit with tax lightning. Additionally, residential property was not assessed at current and correct values after a change in ownership occurred. Furthermore, the prior administration did not apply the 3% cap to multi-family dwellings starting in 2010. The change affected approximately 1,400 multi-family properties. While two district court cases ruled that multi-family dwellings were subject to the 3% cap; it was not implemented uniformly for all multi-family dwellings in Bernalillo County. These district court cases were not appealed.

Corrective Action: For the 2013 tax year, all similar classified properties were similarly assessed. All multi-family dwellings were classified as residential properties subject to the 3% cap, except after a change of ownership occurred. Single-family residential properties that had a change in ownership were assessed at current and correct values. Furthermore, the Assessor met with various stakeholders to bring awareness to and seek feedback on these initiatives. Because state statute and the Court of Appeals decision mandates the implementation of both parts of the law, a legislative amendment to the law is required before county assessors can make a change in implementation. The Assessor is seeking a legislative solution to the disparities created by tax lightning and continues to solicit input and feedback from all property owners that might be affected by the change in law.

Annual Data and Statistical Analysis

Three of the fundamental operational processes that the Assessor's office performs are:

- 1) the review of taxpayer's protests regarding the assessment of their property;
- 2) field inspection of properties arising from the issuance of building permits, and
- 3) analysis and stratification of property sales to establish market values.

The Assessor has made a concerted effort to issue Notices of Value (NOV's) that reflect fair and equitable property valuation information. As a result, the number of taxpayer protests has decreased. With the anticipated recovery in the housing construction market in the near future, it is likely that a related increase in building permit issuances, and thus field inspections based on that increase, will result. An additional consequence of the anticipated recovery in the housing construction market will, in all likelihood, be an increase in sales analysis, which offers more accurate assessment of information regarding the current status of the housing market.

Protests

- Protests average approximately 7,939 per year
 - 5,918 for 2013
 - 7,379 for 2012
 - 10,008 for 2011
 - 8,451 for 2010

Permits

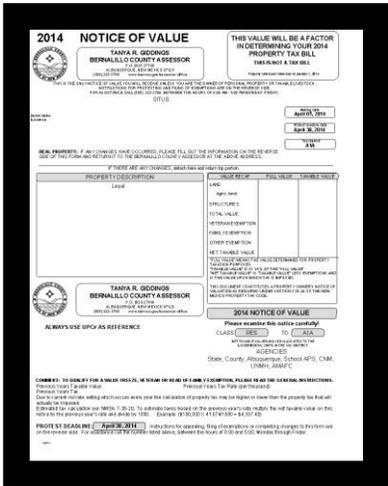
- Permits average approximately 13,116 per year
 - 10,264 for 2013
 - 12,449 for 2012
 - 13,751 for 2011
 - 16,001 for 2010

Sales Analysis

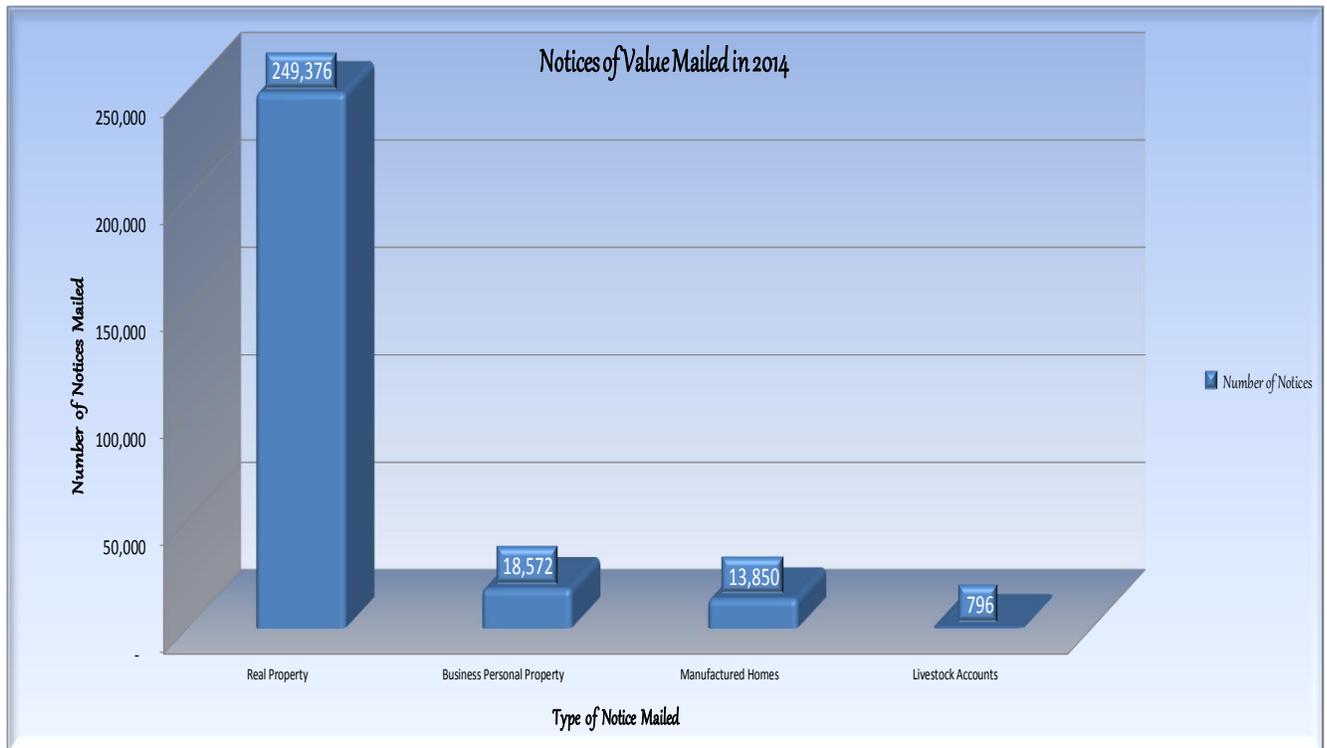
- Sales analysis average approximately 7,560 per year
 - 8,155 for 2013
 - 7,675 for 2012
 - 6,772 for 2011
 - 7,640 for 2010

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Notices of Value



Notices of Value Mailed in 2014	
Real Property	249,376
Business Personal Property	18,572
Manufactured Homes	13,850
Livestock Accounts	796
Total Notices of Value Mailed	282,594

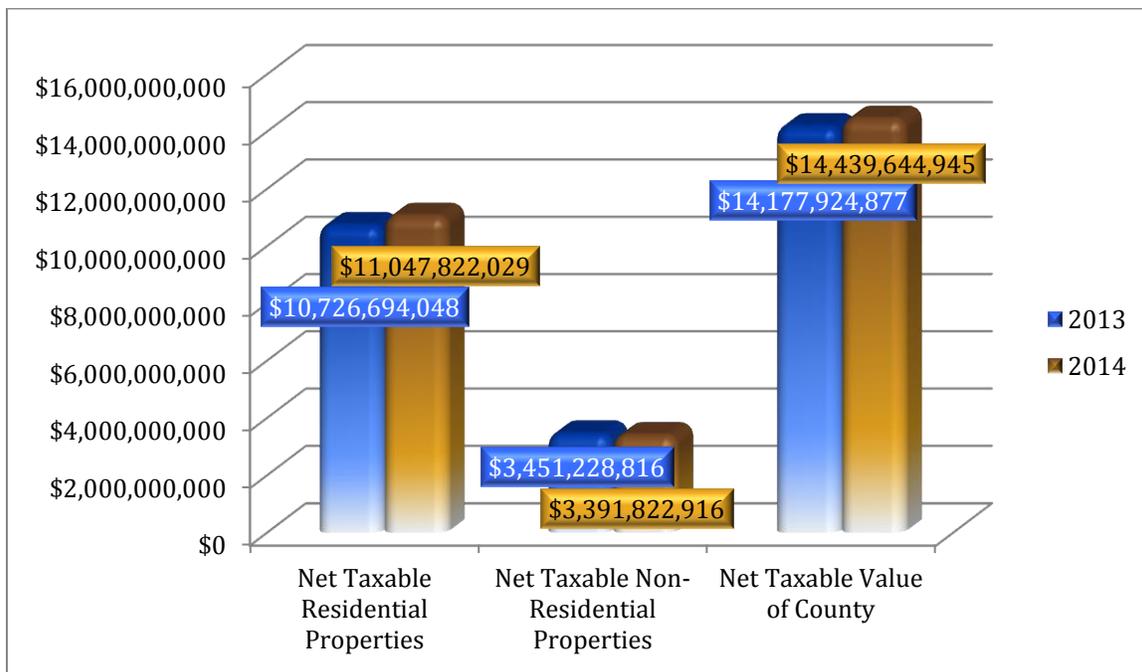


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Assessed Valuation

Based on 2013 and 2014 NOV's

Tax Year	2013	2014	% Difference	\$ Difference
Net Taxable Residential Properties	\$10,726,694,048	\$11,047,822,029	2.99%	\$321,127,981
Net Taxable Non-Residential Properties	\$3,451,228,816	\$3,391,822,916	-1.72%	-\$59,405,900
Net Taxable Value of County	\$14,177,924,877	\$14,439,644,945	1.85%	\$261,720,068



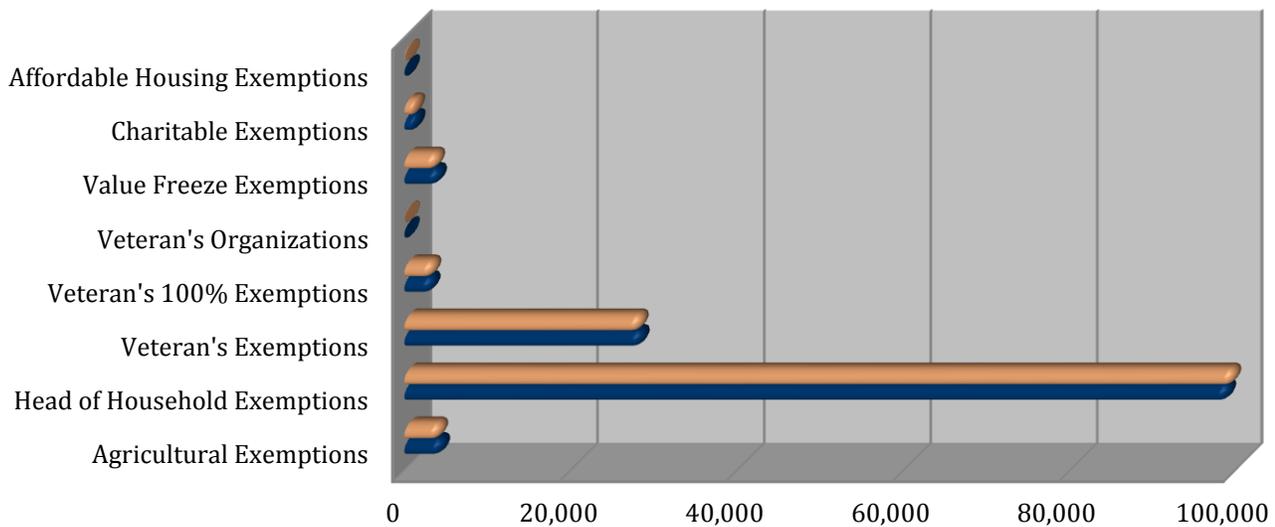
Estimated Values			
	All Real Property	Residential	Non-Residential
Applied Land	\$17,709,415,610	\$8,803,842,357	\$8,905,573,253
Appraised Improvements	\$34,480,479,612	\$25,922,217,130	\$8,558,262,482
Total Appraised	\$53,610,050,415	\$34,872,208,687	\$18,737,841,728
Assessed Land	\$5,902,548,463	\$2,934,321,108	\$2,968,227,355
Assessed Improvements	\$11,492,344,498	\$8,639,875,488	\$2,852,469,010
Total Assessed	\$17,868,231,106	\$11,622,908,348	\$6,245,322,758
Total Exemptions	\$3,428,588,162	\$575,088,319	\$2,853,499,843
Net Taxable	\$14,439,644,945	\$11,047,822,029	\$3,391,822,916
Net New Value	\$130,187,176	\$96,865,307	\$33,321,869

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Exemptions Granted (All Categories)

Exemptions	2013	2014
Agricultural Exemptions	4,201	3,943
Head of Household Exemptions	99,276	99,420
Veteran's Exemptions	28,429	27,990
Veteran's 100% Exemptions	3,039	3,163
Veteran's Organizations	9	9
Value Freeze Exemptions	3,481	3,587
Charitable Exemptions	1,100	1,053
Affordable Housing Exemptions	78	81

Exemptions Granted by Type



	Agricultural Exemptions	Head of Household Exemptions	Veteran's Exemptions	Veteran's 100% Exemptions	Veteran's Organizations	Value Freeze Exemptions	Charitable Exemptions	Affordable Housing Exemptions
■ 2014	3,960	99,419	28,040	3,141	9	3,596	1,053	78
■ 2013	4,201	98,801	28,158	3,053	9	3,824	1,100	78

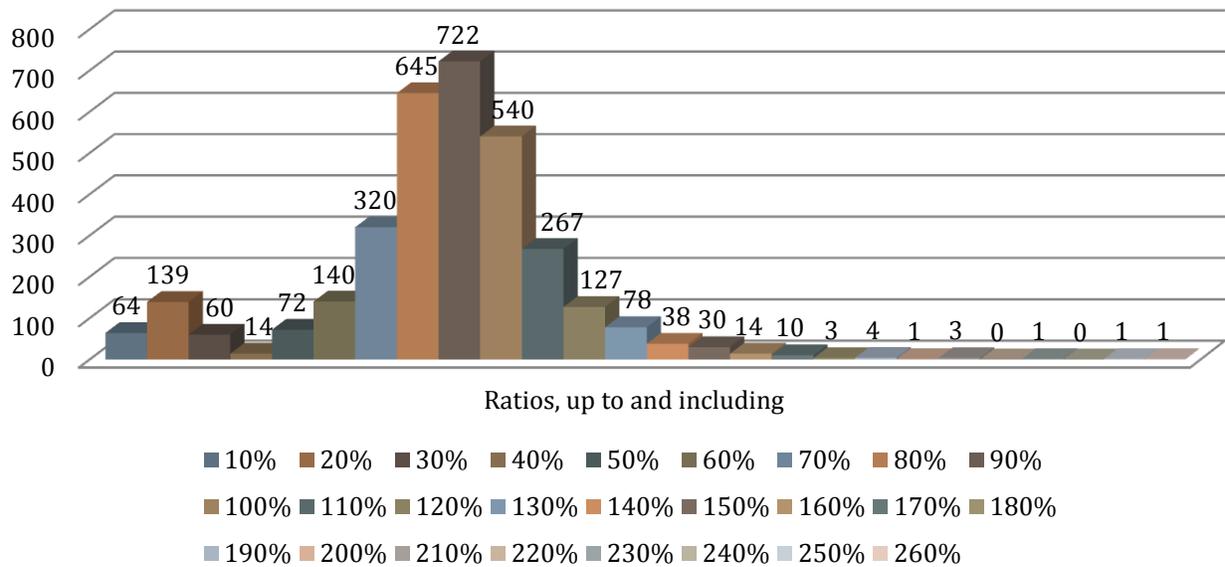
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Sales Ratio Study

Summary Statistics							
Sample Size	Median	Mean Ratio	WTD Mean	PRD	Std Dev	COV	COD
3305	94.57%	91.30%	90.32%	101.08%	10.47%	11.47%	6.62%

Pre-Assessment Ratios							
Sample Size	Median	Mean Ratio	WTD Mean	PRD	Std Dev	COV	COD
3294	82.50%	80.77%	76.85%	105.09%	28.27%	35.00%	23.55%

Ratio Distribution - Pre-Assessment Values for 2012



The pre-assessment ratios analyze the values of the sale properties prior to adjustment for the current tax year. The median ratio of 80.77% indicates that the overall assessment level in Bernalillo County was 80% in tax year 2012 which allows for an increase of 20-25% for tax year 2013, subject only to the provisions of 7-36-21.2, NMSA (1978), Limitation on increase in valuation of residential property.



The Price Related Differential (PRD) is used to measure value related inequities in the appraisal system, referred to as regressivity or progressivity. Appraised values are regressive if high value properties are under appraised relative to low value properties and progressive if high value properties are over appraised relative to the low value properties. A PRD between 98% and 103% shows that the low- and high-value sale prices are equally appraised. The overall PRD for Bernalillo County is 101.08%, indicating the appraised values for Bernalillo County are unbiased.

***Note:** the values indicated on this chart are for year 2012, as value certification and sales ratios studies for 2013 will not be completed until June, 2014.

Statistics on Changes of Assessed Valuation

Total Real Property Parcel Count	250,208
Less: Exempt Parcels (Governmental and Statutory)	<u>9,176</u>
Taxable Real Property	<u><u>241,032</u></u>
Residential Tax Class Parcels (Less exempt parcels)	199,805

	<u>Count</u>	<u>Percentage</u>
Parcels that decreased in value	<u>33,249</u>	<u>16.64%</u>
Parcels with unchanged value	33,342	16.69%
Parcels that increased in value	<u>133,214</u>	<u>66.67%</u>
Total	<u><u>199,805</u></u>	<u><u>100.00%</u></u>

Non-Residential Tax Class Parcels (Less exempt parcels)	41,227
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	<u>Count</u>	<u>Percentage</u>
Parcels that decreased in value	<u>4,660</u>	<u>11.30%</u>
Parcels with unchanged value	28,379	68.84%
Parcels that increased in value	<u>8,188</u>	<u>19.86%</u>
Total	<u><u>41,227</u></u>	<u><u>100.00%</u></u>

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HISTORICAL ANALYSIS OF VALUATION CHANGES

	2012	% of Prior Year	New	% of Prior Year	Re-Appraisal	% of Prior Year	2013		Final Value	% Growth
Total Residential	\$10,513,182,171	100.69%	\$79,889,504	0.76%	\$42,739,350	0.41%	\$10,635,811,025	1.17%	\$10,709,157,954	1.86%
Total Non-Residential	3,382,616,597	105.03%	24,981,143	0.74%	(262,548,879)	-7.76%	3,145,048,861	-7.02%	3,332,485,428	-1.48%
Total Assessor's Valuation	\$13,895,798,768	101.71%	\$104,870,647	0.75%	(\$219,809,529)	-1.58%	\$13,780,859,886	-0.83%	\$14,041,643,382	1.05%
Central Assessment	498,624,419						462,616,155	-7.22%	462,616,155	-7.22%
TOTAL ASSESSED VALU	\$14,394,423,187		\$104,870,647	0.75%	(\$219,809,529)	-1.58%	\$14,243,476,041	-1.05%	\$14,504,259,537	0.76%
Protested Property							\$397,797,060	2.79%		

	2011	% of Prior Year	New	% of Prior Year	Re-Appraisal	% of Prior Year	2012		Final Value	% Growth
Total Residential	\$10,409,867,173	101.10%	\$50,316,178	0.48%	(\$18,829,593)	-0.18%	\$10,441,353,758	0.30%	\$10,513,182,171	0.99%
Total Non-Residential	3,546,489,593	111.14%	21,952,174	0.62%	(347,825,349)	-9.81%	3,220,616,410	-9.19%	3,382,616,597	-4.62%
Total Assessor's Valuation	\$13,956,356,766	103.47%	\$72,268,352	0.52%	(\$366,654,942)	-2.63%	\$13,661,970,176	-2.11%	\$13,895,798,768	-0.43%
Central Assessment	496,404,009						498,624,419	0.45%	498,624,419	0.45%
TOTAL ASSESSED VALU	\$14,452,760,775		\$72,268,352	0.52%	(\$366,654,942)	-2.63%	\$14,160,594,595	-2.02%	\$14,394,423,187	0.40%
Protested Property							\$339,374,594	2.40%		

	2010	% of Prior Year	New	% of Prior Year	Re-Appraisal	% of Prior Year	2011		Final Value	% Growth
Total Residential	\$10,315,485,048	101.97%	\$76,263,102	0.74%	(\$95,139,945)	-0.92%	\$10,296,608,205	-0.18%	\$10,409,867,174	0.91%
Total Non-Residential	3,581,771,120	105.66%	34,385,318	0.96%	(425,022,760)	-11.87%	3,191,133,678	-10.91%	3,546,489,592	-0.99%
Total Assessor's Valuation	\$13,897,256,168	102.90%	\$110,648,420	0.80%	(\$520,162,705)	-3.74%	\$13,487,741,883	-2.95%	\$13,956,356,766	0.43%
Central Assessment	487,472,638						496,404,009	1.83%	496,404,009	1.83%
TOTAL ASSESSED VALU	\$14,384,728,806		\$110,648,420	0.80%	(\$520,162,705)	-3.74%	\$13,984,145,892	-2.78%	\$14,452,760,775	0.47%
Protested Property							\$580,900,462	4.15%		

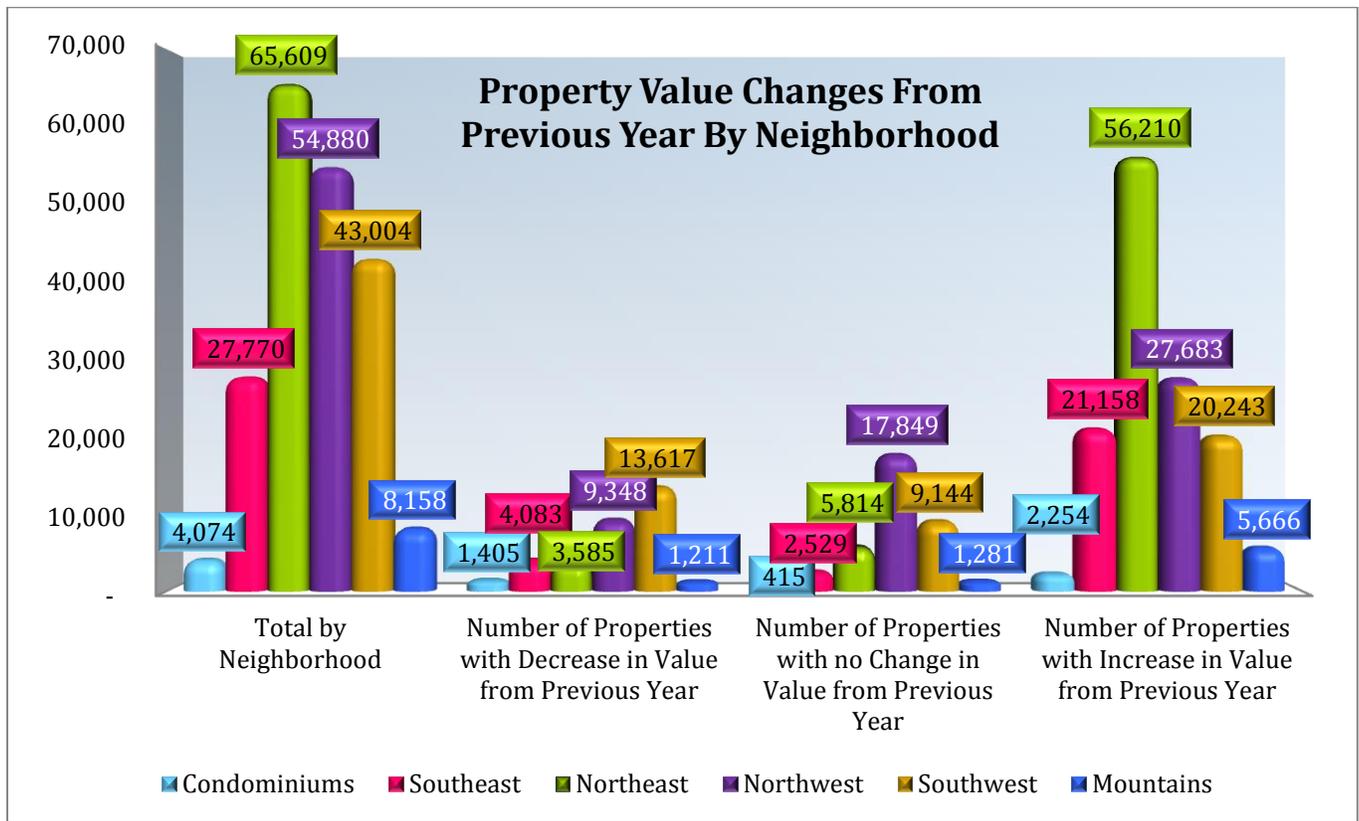
	2009	% of Prior Year	New	% of Prior Year	Re-Appraisal	% of Prior Year	2010		Final Value	% Growth
Total Residential	\$10,533,197,821	100.81%	\$93,250,169	0.89%	(\$510,630,891)	-4.85%	\$10,115,817,099	-3.96%	\$10,315,485,048	-2.07%
Total Non-Residential	3,868,417,008	112.07%	39,597,255	1.02%	(518,126,950)	-13.39%	3,389,887,313	-12.37%	3,581,771,116	-7.41%
Total Assessor's Valuation	\$14,401,614,829	103.61%	\$132,847,424	0.92%	(\$1,028,757,841)	-7.14%	\$13,505,704,412	-6.22%	\$13,897,256,164	-3.50%
Central Assessment	421,489,847						487,472,638	15.65%	487,472,638	15.65%
TOTAL ASSESSED VALU	\$14,823,104,676		\$132,847,424	0.92%	(\$1,028,757,841)	-7.14%	\$13,993,177,050	-5.60%	\$14,384,728,802	-2.96%
Protested Property							\$683,472,218	4.88%		

Source: Bernalillo County Assessor's Office.

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Property Value Changes from Previous Years: Residential Properties

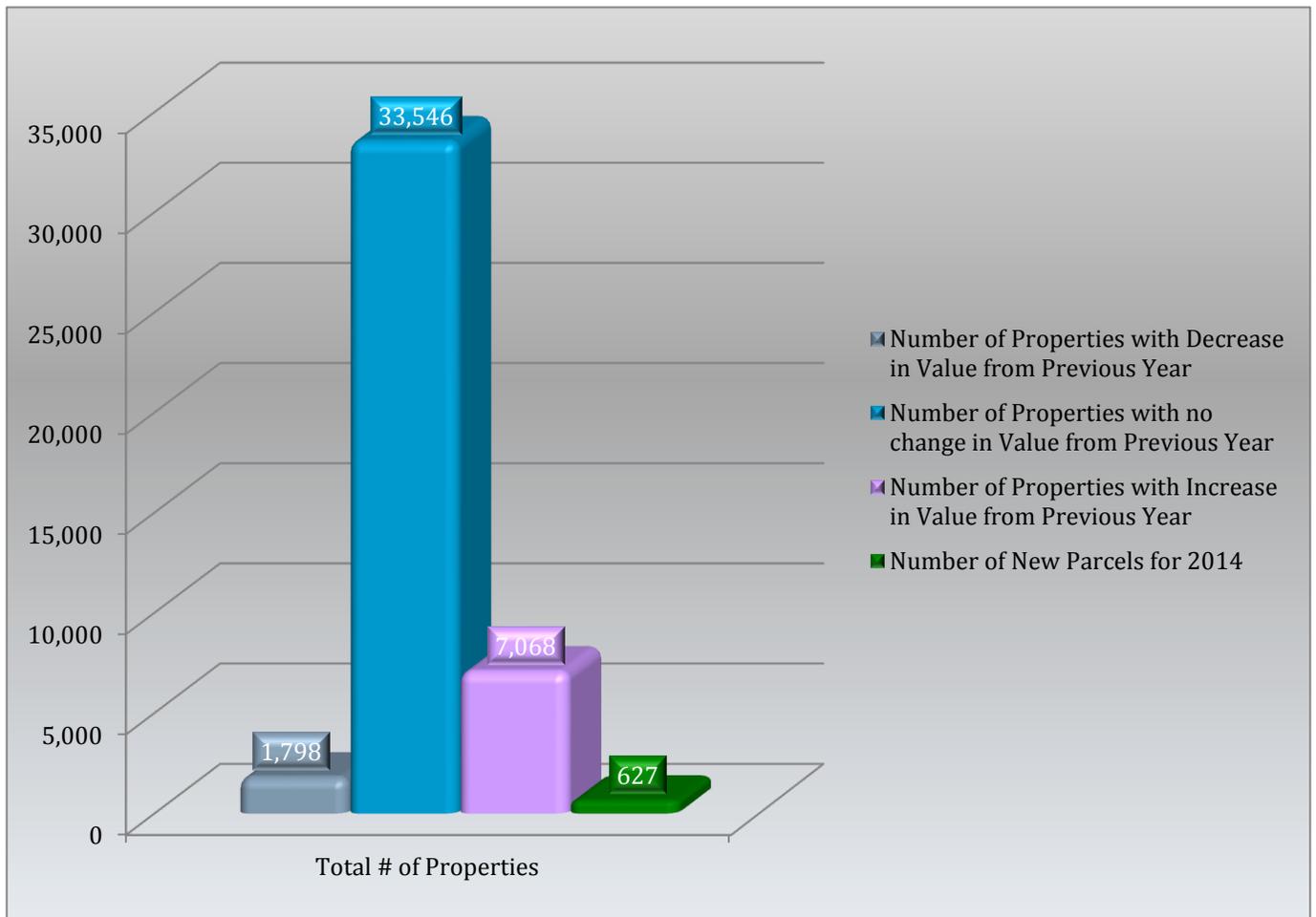
Residential Neighborhood	Total by Neighborhood	Number of Properties with Decrease in Value from Previous Year	% Change	Number of Properties with no Change in Value from Previous Year	% Change	Number of Properties with Increase in Value from Previous Year	% Change
Condominiums	4,074	1,405	34%	415	10%	2,254	55%
Southeast	27,770	4,083	15%	2,529	9%	21,158	76%
Northeast	65,609	3,585	5%	5,814	9%	56,210	86%
Northwest	54,880	9,348	17%	17,849	33%	27,683	50%
Southwest	43,004	13,617	32%	9,144	21%	20,243	47%
Mountains	8,158	1,211	15%	1,281	16%	5,666	69%
Totals	203,495	33,249	16%	37,032	18%	133,214	65%



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Property Value Change from Previous Years: Commercial Properties

Commercial Properties		Number of Properties with Decrease in Value from Previous Year	% Change	Number of Properties with No Change in Value from Previous Year	% Change	Number of Properties with Increase in Value from Previous Year	% Change	Number of New Parcels for 2014	% Change
Total # of Properties	43,039	1,798	4%	33,546	78%	7,068	16%	627	1%



Property Valuation Initiatives

I. Agricultural Appraisal

There are approximately 4,200 Real Property Parcels that receive the “Special Method of Valuation: Land used primarily for Agricultural (Ag) Purposes” (Ref: 7-36-20 NMSA) in Bernalillo County. A hard copy file for each owner of the ag-property(s) is to be kept on all the parcels receiving this valuation. The file should contain documentation and/or field inspection data to attest to how this property qualifies for the agricultural valuation. As with any situation that discounts the taxable value of a property, it is appropriate that the Assessor’s Office maintain up to date information to justify the adjustments made to the property valuation.

The Assessor’s Office has embarked on a process to canvass all agricultural properties, update and vet the information on these properties and review their eligibility for the Special Method of Valuation on a semiannual basis. The goal is to review each property that received the special method of valuation and have updated information showing how it is statutorily compliant in receiving the Ag-valuation.

1. The Canvass Process:

- Organization of the Current Ag Files:
 - Clerical Staff will review each file making sure the files reflect current ownership and list Ag parcels for each owner.
- Letters will be sent to the owners of the agricultural properties that include an Ag-Use survey with questions pertaining to details of the agricultural use of the property:
 - Appraisers will perform field inspections of the Ag-Properties to gather on-site information and photos of the agricultural use of the property.
- Review and Vetting of Ag Parcels:
 - Once the surveys are returned from the owner and the field inspection is performed, the folder will be reviewed by the appraisal staff and a determination will be made as to whether the partial is still statutorily compliant and should continue to receive the Special Method of Valuation.
- Properties that are determined to need a change in the application of the special method of valuation will be notified before the Notices of Values are sent out to bring their attention to the changes.
 - The Agricultural Department consists of a Coordinator, two appraisers and an administrative clerk: The Coordinator will oversee and manage the reviews of the parcels and assist the two appraisers in field inspections of the properties. This will require the two appraisers to average 80 field inspections per week throughout the year in order to evaluation the properties on a two-year cycle.
- In addition to the management of the agricultural properties, the Department also manages the Livestock Tax Roll for the office. This consists of organizing a mailing out of rendition reports to over 700 persons or organizations that report livestock for property tax purposes. The processing of these rendition reports are the basis to creating the livestock tax roll each year. The information

on the livestock reported is also correlated to the properties that report agricultural use for the Special Method of Valuation.

2. The Canvass Plan:

The canvass began in late July, 2013. By March 2014; 40% of the 4,200 agricultural properties have been fully reviewed and related documentation has been updated and logged in the agricultural folders and on the IASWORLD system. The remaining 2,500 parcels will be field inspected and processed by the end of the 2014 tax cycle in preparation for the 2015 Notices of Value. This will require the 2 Agricultural appraisers to field inspect and research approximately 75 parcels per week to complete the ag-canvass for the next tax cycle of 2015 and the Ag supervisor to review 150 parcels per week for compliance with the Ag tax statutes.

II. Commercial Appraisal

There are 18,902 commercial parcels in Bernalillo County, of which 5,587 are vacant or tied back to another parcel, and 3,702 are exempt parcels. A file in electronic format (CA 321) for each parcel is kept on all the parcels deemed as a commercial property. The file should contain all necessary documentation and/or field inspection data to attest to how this property qualifies as a commercial property. As with any situation that assesses the taxable value of a property, it is appropriate that the Assessor's Office maintain up to date information to justify any adjustments made to the property valuation.

The Assessor's Office has commenced canvassing all commercial properties to assess and update, as necessary, the information on these commercial properties every four to six years per State Statute. The Commercial department will be conducting a full canvass of all non-exempt parcels and will conduct the canvass by structure type to insure that all buildings are accounted for. Some of the parcels will be field checked based on a protest or from building permits selected for review, both of which require a thorough inspection and will be considered as a field check for canvass purposes.

1. The Canvass Process:

- From April 2013 to date, the commercial department has visited 4,679 properties. This number includes 1,295 for canvassing, 2,526 for protest review, and 858 for permit and sales review. Whether it was for canvass, protests or permits, a total of 4,679 parcels have been reviewed and/or updated. Structure types completed:
 - Banks
 - Storage unit facilities
 - Single and multi-retail
 - Strip malls
 - Coronado Mall
 - Assisted living facilities
- From March 17, 2014 through January 31, 2015 there will be approximately 2,200 field checks conducted for canvassing purposes. This will leave 8,327 parcels to be visited with the projected

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completion date of February 15, 2016 (which does not include exempt parcels). (Please see note * regarding exempt parcels at the end of the "Field check plan" section.)

- The anticipated time frame to complete field checks on all non-exempt properties is 2 ½ years.

2. The Canvass Plan:

- The Commercial Appraisal staff will be conducting field checks on all parcels related to automotive (roughly 680 parcels). The Commercial Manager has allotted from March 26th thru May 23rd for this structure type. On May 27th the department will move to field checks for protests.
- Based on the above information, the commercial department can conduct approximately 2,200 canvass field checks, and 2,500 protest, building permits, etc., per year.
- Staff needed for canvass initiative:
 - 4 Appraisers that will only conduct field checks.
 - 1 Administrative Assistant for data entry.
 - Note – Team Leads will trans-log all data entry.
- The department will be selecting structure type codes with totals that fit into our protest, building permits, and sales review field check schedule (i.e., structure type 353, which are offices, has 1,511 parcels, and structure type 315, which are hotels, has 129).
- Staff needed for field checks:
 - 4 that will only conduct field checks
 - 1 Administrative Assistant for data entry.
 - Note: Team leaders will trans-log all data entry.
- The Commercial Manager or a Team Leader will be running queries and printing any necessary CA321's, and the field review crew will be printing aerials and maps. This process will be on an as need basis due to the familiarity of parcels and city streets.
- The field crew will be going out on field checks 4 days a week with 1 day in for phone rotation and completion of paperwork.

The amount of canvass fields checks conducted from February through May and November through January will be contingent on the amount of protests and permits received each year. It will also be contingent on the amount and frequency of staffing changes in the department (e.g., movement to another department or termination of personnel).

*Note: Exempt parcels will be canvassed at the end of the project. Due to the sensitivity of each occupant type (e.g., schools, government security), access and permissions are limited.

This will add another ½ year to the proposed canvass completion time frame.

It will take approximately 4 years for four appraisers to field check 18,902 commercial parcels by completing an average of 8 field checks per day per appraiser.

III. Manufactured Homes Appraisal

There are currently 14,498 that are valued as Real Property Parcels in Bernalillo County. A Property Record Card (PRC) file in electronic format for each parcel is kept on all the parcels deemed as a real

property. The file should contain all necessary documentation and/or field inspection data related to the real property. The Assessor's Office has initiated a process to canvass all manufactured home properties and update and check the information on these properties. It is appropriate that the Assessor's Office maintain up to date information to justify any adjustments made to the property valuation with the goal of reviewing each property to have updated information that is current and correct. The manufactured home department is responsible for assessing all manufactured homes in Bernalillo County for tax purposes.

There is a high demand for researching information on manufactured homes from property owners due to the different scenarios encountered when dealing with manufactured homes. These scenarios include:

- Illegal movements of manufactured homes which can create double assessments within Bernalillo County or with other counties. It will also create delinquent accounts.
- Illegal / multiple transactions.
- Multiple sales.
- Multiple titles for the same manufactured home.
- Change of ownership with MVD without a tax release or with tax release but the ownership is different from information provided.
- Mortgage companies selling land with a manufactured home on it but not providing documents for the manufactured home to the buyer.
- Double / triple manufactured homes selling the units separately.
- Property owners combining two single wide manufactured homes or making additions to the manufactured home.
- Property owners with court judgments of a manufactured home not identified by the Serial number.
- Manufactured homes on reservation land.
- Manufactured homes with a make tag or manufactured home titles that do not belong to the manufactured home.
- Some mobile home parks don't keep a record of titles or current owners as well as abandoned manufactured homes.
- Abandoned manufactured homes.

1. The Canvass Process:

The manufactured home department should perform canvassing throughout Bernalillo County on a yearly basis to assure reliable data and accurate valuation of manufactured homes. The manufactured home department should perform field inspections on a daily basis on building permits, property owners inquiries, return mail, delinquent manufactured homes (currently 5,510), on properties whose value has been appealed during the designated protest period (approximately 100 protest a year), manufactured homes moving within or out of Bernalillo County (approximately 240 tax releases are prepared each month), or manufactured homes that burned down or were dismantled. Currently the manufactured home department does not have an appraiser to conduct field inspections; therefore no field inspections have been performed.

2. The Canvass Plan:

The canvass initiative will start on 10/6/2014 and should end on 2/15/2018, and will execute in the following order:

- - South West area
- - North West area
- - North East area
- - South West area
- - Mountain area

This will target uncollectable accounts, un-locatable manufactured homes, new additions to the tax roll, existing and or new mobile home parks, as well as identifying new ownership. Currently, the manufactured home department has a back log of 798 returned Delinquent Tax Bills, 702 returned Notices of Value (NOV's) and returned Tax Bills that need to be researched. Additionally, there is currently a back log of 8 months' worth of documents that need to be quality checked of 2013. The manufactured home department staff is in the process of training staff on all operational procedures. Once the staff is adequately trained, the backlog issues will be focused on and resolved.

Currently, the manufactured home department is staffed with:

- 1 "knowledgeable" Assessor Technician Lead
- 1 recently hired Assessor Technician Lead
- 1 recently hired Assessor Technician 1
- The department Supervisor.

It will take approximately 3 years for one appraiser to field check 14,498 manufactured home parcels by completing an average of 17 field checks per day.

IV. Research and Information: Charitable, Educational, Religious Organizations

1. The Canvass Process:

The Exemption Department manages a system of files on every exempt parcel in Bernalillo County. The R & I Coordinator reviews submitted applications to insure compliance with statutory requirements. The department makes recommendations, based on findings, to the Assessor to grant or deny, partial or total, tax exempt status to subject organizations. The department prepares letters of notification to organizations for the Assessor's signature. The department is called upon to answer tax exemption questions from organizations and the public at large. The property is field checked the first year that the property owner submits an application for exempt status. Reviewing and communicating with organizations for purposes of completing the application process takes time and in-depth research to make sure granted 501 certificates are legitimate. Depending on the individual situation, an application can take up to 30 days for final review. Reapplication for exemption in subsequent years will not be required. Organizations are required to notify the Assessor's office of any future changes.

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A continuous field check is conducted of all non-profit parcels (when necessary) to determine:

- Their current status: if they remain qualified for exemption.
- The tract name or ownership changes via deeds.
- If any change on tax exempt property will result in the removal of tax exempt status.
- If any tax exempt status is removed, it will require specific procedures to be followed allowing the exempt organization or individual to contest the Assessor's determination.
- Address any other field assignments from the Assessor.

2. The Canvass Plan:

For Tax year 2014 a canvass is being conducted regarding all exempt properties (Total of 3,908). As of March 17, 2014' 673 parcels have been reviewed. Of 673 parcels reviewed, 49 properties will be put back on tax rolls for 2014 for property ownership change, vacant property; property has been leased, etc. Working on reviewing these parcels with minimal help (one intern and one supervisor) is a deliberate and time-consuming process. Aside from working R & I department, the supervisor works the canvassing at times where there is an open window and is able to get out on the field. During the protest period and all the hearings that the supervisor needs to conduct, it is difficult for the supervisor to get out on the field to perform field checks. It is estimated that it will take a few years to complete. The R&I department will continue field checking and verifying all exempt properties on an ongoing basis. It is through help of the community and field checks to continue serving Bernalillo County by verifying correct usage on said properties.

V. Residential Appraisal

There are 201,963 residential parcels in Bernalillo County. A file in electronic format (CA 320) for each parcel is kept on all the parcels deemed as a residential property. The file should contain all necessary documentation and/or field inspection data to attest to how this property qualifies as a residential property. As with any situation that assesses the taxable value of a property, it is appropriate that the Assessor's Office maintain current and correct information to justify any adjustments made to the property valuation.

The Assessor's Office has begun a canvassing initiative to review all residential properties and evaluate, validate and update the information, as necessary, on these residential properties every four to six years per State Statute. The residential department will be conducting a full canvass of all residential parcels as described below.

1. The Canvass Process:

The Property Revaluation Plan (Canvass Process) for 2014-2015 includes short term and long term goals to meet appraisal Standards for property assessment. Per IAAO (International Association for Assessment Officers) standards and by accepted Ad Valorem appraisal practices referenced in the New Mexico State Statutes (7-36-16 NMSA 1973; Regulation 3.6.6.23 (C)), all properties within a jurisdiction should be inspected and reappraised on a consistent cycle.

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The revaluation plan for 2014-2015 outlines a process for both an annual revaluation and a county wide inspection canvass of all properties within Bernalillo County. Bernalillo County consists of 249,368 real property parcels:

- 201,963 Residential Class
- 47,405 Non-residential Class

In order to properly value the real property of the county, each parcel must be inspected for changes in physical characteristics, added improvements, accelerated depreciation, or locational obsolesces that might affect each property's value.

Although each year the Assessor's office performs thousands of field checks on properties with building permits and valuation appeals, a complete canvass of all properties has not been performed in over 14 years. The Property Tax Division (PTD) of the New Mexico Taxation and Revenue Department performed an annual evaluation and noted that the Assessor's Office was not in compliance with State Statute. In the evaluation, PTD recommended that a revaluation canvassing be performed. Therefore, The Assessor's Office is duty-bound to initiate a full canvass of all real property parcels within the county. Based on the number of parcels in the county, a multi-year plan with additional resources is required to perform this significant task.

The Assessor's Office currently has an appraisal staff of 29 appraisers. During the normal assessment cycle, the residential appraisal staff is obligated to perform several considerable statutory duties; the paramount being the resolution of valuation protests, the assessments of new construction and additions, and the data collection and analysis of sales and appraisal information provided to the office. These annual responsibilities absorb a substantial amount of the work hours for the appraisal staff.

2. The Canvass Plan:

The canvass began on January 6, 2014 with a full on extensive training program with a crew of 12. The Appraisal Data Field Technicians then started their field inspections on February 3, 2014 and has to date completed 2,417 inspections, putting the initiative at 1.12% complete. The department expects to have a staff of 23 Appraisal Data Field Technician's and the canvass plan to be completed by December 31, 2017.

Residential Canvass TimeLine (Including Performance Metrics)

Phase One: July 1, 2013 – December 1, 2013: Project Ramp-up

- Equipment Acquisition
 - Computers and Workstations set up - **Completed**
 - Vehicles ordered - **Completed**
 - Field Inspection Staffing Contracted - **Completed**
 - Appraiser Supplies order - **Completed**
 - Selection of staff - **Ongoing**
- Training Field Staff (Starting January 6, 2014)
 - In Class instruction and procedure presentation for field inspection crew (Temporary Appraisal Staffing) - **Ongoing**
 - Printing of Field Review sheets of Properties - **Ongoing**
 - Starting Public Notification of procedures - **Initiated**
 - Training of staffing - **Ongoing**

Phase Two (February 3, 2014 – November 14, 2014) North West quadrant 62,231 Parcels

- Field inspections begin in earnest in North West quadrant - **Completed**
- Public Awareness Campaign - **In progress**
- Field inspections and data entry for North West quadrant - **In progress**

Phase Three (November 17, 2014 - August 21, 2015) South West quadrant 67,796 parcels

- Field inspection and Data Entry of South West quadrant properties
- Finish data entry of North West quadrant data
- Grading and Final Review of North West parcels by Team Leaders

Phase Four (August 24, 2015 - December 18, 2015) South East quadrant parcels 27,961 parcels

- Field inspection and Data Entry South East quadrant properties
- Finish data entry of South West area data
- Grading and Final Review of South West parcels by Team Leader

Phase Five (December 28, 2015 - August 26, 2016) North East quadrant 51,096 parcels

- Field inspection and Data Entry of North East Quadrant Properties
- Finish data entry of South East quadrant data
- Grading and Final Review of South East parcels by Team Leader

Phase Six (August 29, 2016 - November 4, 2016) East Mountains 16,000 parcels

- Field inspection and Data Entry of East Mountains Properties
- Finish data entry of North East quadrant data
- Grading and Final Review of North East parcels by Team Leader

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Phase Seven (November 7, 2016 - July 1, 2017) Condominiums and Outlying Properties

- Field inspection of all properties not accessible on first pass of Inspection
- Finish data entry of East Mountains data
- Grading and Final Review of East Mountains parcels by Team Leader

Phase Eight (July 3, 2017-February 15, 2018)

- Final Data Entry and review of appraisal data

The canvass began on January 6, 2014 with a full on extensive training program with a crew of 12. The Appraisal Data Field Technicians then started their field inspections on February 3, 2014 and has to date completed 2,417 inspections, putting the initiative at 1.12% complete. The department expects to have a staff of 23 Appraisal Data Field Technician's and the canvass plan to be completed by December 31, 2017. In order to complete the canvass in 4 years we will need at least 16 Appraisal Data Field Technician to complete a minimum of 60 field checks a week which comes to 15 a day with 1 day in.

Staff Training and Continuing Education (Including Performance Metrics)



I. Training Program

Knowledge and skills development is fundamental and essential to the successful achievement of organizational goals and objectives. Therefore, an organization's commitment to training is duty-bound to be strategically aimed at helping employees develop the foundational skills required for the proficient execution of the functions for which they are hired. As a result, skilled and trained employees can enhance productivity by performing at higher levels of effort with greater yield and efficiency. The hypothesis of training and development is a methodology consisting of strategically planned curricula designed to enhance performance at the individual, group and organizational levels.

The overall objective of ongoing employee development, otherwise characterized as continuing education, is to reinforce and validate the standpoint that the expertise of the employee base is sufficient and up-to-date. Purposes of this model and any related activities, at a minimum, should include:

- Obtain current professional development information.
- Establish a pool of readily available and adequate replacements for personnel who may leave or move up in the organization, otherwise known as succession planning.
- Master new skills and techniques which enhance the company's ability to adapt to and successfully and fully utilize advances in technology because of a sufficiently educated staff.
- Further develop professional judgment.
- Develop a more efficient, effective and highly motivated team, which enhances the company's operational competency, increases the probability of achieving strategic goals and improves employee morale.
- Conduct professional practice in an ethical and appropriate manner.
- Ensure a training plan for 100% employees within the Assessor's Office by June 30, 2016
 - Ensure that 2 IAAO courses are offered in house by June 30, 2015
 - Ensure that 3 IAAO courses are offered in house by June 30, 2016
 - Ensure that New Employee training/orientation is conducted by 2nd week of new hire start date with 100% of new employees
 - Ensure 5 additional employees are State certified appraisers by June 30, 2015
 - Ensure 5 additional employees are State certified appraisers by June 30, 2016

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Training classes and continuing education for Bernalillo County Assessor employees provide the skills, knowledge and proficiency to remain highly knowledgeable of any developments in the field of property valuation. It is crucial to send staff to classes offered by the International Association of Assessing Officers (IAAO), as well as other industry recognized educational organizations, for their continued development and professional certifications. With these skill-sets, staff is able to deliver maximum efficiency to the taxpayers in Bernalillo County. Types of training beneficial to the overall objective of ongoing employee development:

- Administration
 - -Records & Information Management Training - New Mexico State Records & Archives
 - -Microsoft Office Suite
 - -Training Skills for Managers & Supervisors
 - -County College through New Mexico State University
 - -CNM Work Force Training
- Management Training
 - -Team Development
 - -Interpersonal and Communication Skills
 - -Sexual Harassment Prevention
 - -40 Hour Supervisor Training Course
- Appraisal Training
 - -IAAO Classes Required for Appraisal Certification and Promotions
 - -IAAO Conferences
 - -NM Association of Counties
 - -Site Analysis, Residential Improvement Analysis
 - -Uniform Standards of Professional Appraisal Practice & Ethics
 - -Data Collection
 - Tyler Technologies iasWord software application
 - -Tyler Technologies Conference
 - -Title and Conveyance
 - -Commercial and Residential Grading Structures
 - -Formal Protest Board
 - -Informal Conference
- Technical Training
 - -ArcGIS and ArcSDE (Spatial Database Engine) with Geodatabase
 - -Web-based Pictometry Training
 - -Environmental Systems Research Institute (ESRI) Annual User Conference
 - -Tyler Annual User Conference
 - -Query Builder Training
 - -Sketch Vector Training
- Real Estate
 - -Appraisal Continuing Education
 - -Commercial Investment Real Estate Analysis

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Figure 1: Staff Recently Achieving Appraiser Level 1



Figure 2: 1Staff Recently Achieving Appraiser Level 2



Figure 3: Staff Recently Achieving Appraiser Level 3



Figure 4: Staff Recently Achieving State Certification

II. Performance Metrics

When executed competently and used appropriately, performance metrics techniques support and promote improved service delivery, more clearly informed decision-making, greater accuracy in evaluating training and supplemental coaching and mentoring effectiveness, and clearer communication and comprehension of organizational goals. Performance metrics has been implemented to support the development, deployment, and delivery of training for the purpose of achieving departmental and division-based strategic goals and objectives. In addition to designating accountability, performance metric information is used by the Assessor's Executive Administrative staff to review operational results, ask and invite questions, and when appropriate, initiate change. The majority of performance metrics can generally be characterized into one of the following metric descriptions:

- Effectiveness: A metric indicating the degree to which the work product conforms to requirements.
- Efficiency: A metric indicating the degree to which the process produces the required output at an acceptable level of cost.
- Quality: A metric indicating the degree to which a product or service meets all interested parties requirements and expectations, including county stakeholders, property owners and the public at large.

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- **Timeliness:** A metric that gauges whether a unit of work was done correctly and on time. Note that in order for this metric to reflect any type of useful information, criteria must be established to define what constitutes timeliness for a given unit of work.
- **Productivity:** A metric that signifies any value added by the work effort divided by the value of the labor and capital investments expended.

III. Training and Development of the Field Appraisal Staff



The Field Appraisal Staff, sometimes alternatively called the Field Data Collectors, are “Term” employees whose employment interval concludes at the completion of the property maintenance canvassing initiative. An appropriately defined and established training program allows the organization to strengthen those skills-sets that the Field Appraisal staff needs to advance their development. A skills development program brings all employees to a higher level so they all have suitable proficiencies and knowledge. As such, that group is edified with a training curriculum that pseudo-mirrors field inspection training that a newly hired Appraiser Technician would receive, but with some extraction of curriculum due to differences in job duties.

The time frame to complete the training for the Field Appraisal staff is approximately two weeks. The topics covered during that time are summarized in the outline below. Slight curriculum variations may be introduced, depending on previous experiences the term employee may have, as well as the level of cognizance displayed by the group.

Canvass Training Overview:

- Mapping and coding
- Introduction to material, tools, and basic skills
- Field training
- In-office work
- Repeat of topic matter until accuracy and consistency is identified

Performance metrics have been developed and implemented for the field appraisal staff. The metrics system implemented for the field appraisal staff closely facsimiles the model implemented for residential and commercial appraisal staff. Differences in the two models are due to differences in job responsibilities, but do not diminish the value of the performance information collected.

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Proposed Budget for Fiscal Years 2015 and 2016

The Bernalillo County Assessor's Office consists of two funding sources; the general fund and the reappraisal fund. The general fund revenue comes from general county contribution and the Assessor fee charges for items such as sale of maps, data CD's and requested parcel data. The general fund appropriations are used to cover all expenditures, except those for which special statutory requirements demand separate accounting for. For FY15 the general fund expenditures are a proposed budget of \$2.7 Million. The revaluation fund revenue comes from the 1% Appraisal Fee from property tax collections as per state statute section 7-38-38.1 NMSA 1978. The reappraisal fund appropriations are used to cover all items presented in this property valuation plan. As per state statute section 7-38 NMSA 1978 the expenses must be related to maintain and re-value current property records of all residential and non-residential properties. For FY15 the reappraisal fund expenditures are a proposed budget of \$5.6 Million.

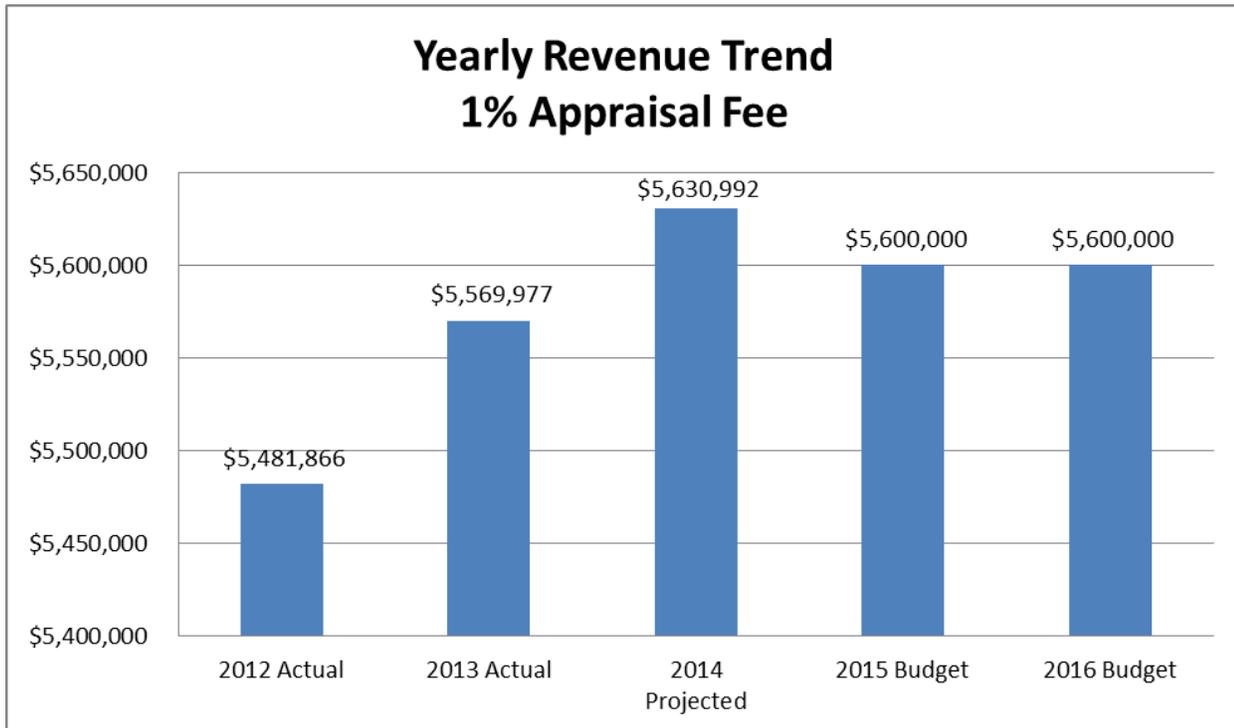
Bernalillo County Assessor's Office FY15 and FY16 Proposed Budget				
	FY13 Actuals	FY14 Approved Budget	FY15 Proposed Budget	FY16 Proposed Budget
Revenues				
11001 General Fund				
Assessor Fee	2,430	3,648	2,000	2,000
General Fund Contribution	2,458,383	2,738,380	2,751,329	2,751,329
Total General Fund	2,460,813	2,742,028	2,753,329	2,753,329
12004 Reappraisal Fund				
1% Appraisal Fee	5,569,977	5,100,000	5,600,000	5,600,000
Fund Balance Appropriation	-	1,312,336		
Total Reappraisal Fund	5,569,977	6,412,336	5,600,000	5,600,000
Total Revenues	8,030,790	9,154,364	8,353,329	8,353,329
Expenditures				
11001 General Fund				
Salary and Benefits	2,397,019	2,629,692	2,653,528	2,653,528
Operating	60,370	108,836	96,301	96,301
Elected Official Travel	3,424	3,500	3,500	3,500
Total General Fund	2,460,813	2,742,028	2,753,329	2,753,329
12004 Reappraisal Fund				
Salary and Benefits	1,795,515	2,225,578	2,815,664	2,815,664
Terms- Field Canvass Project	-	619,917	949,675	949,675
Vehicle Fuel	11,936	75,000	20,000	20,000
Vehicle Replacement	-	52,219	30,000	30,000
Professional Services	155,211	500,840	150,000	150,000
Contractual Services	709,492	1,110,812	600,000	600,000
Training	72,428	188,653	100,000	100,000
Insurance Premium	18,016	33,984	26,000	26,000
Bond Payment (IAS)	326,356	313,156	299,355	298,375
Operating	377,032	1,292,177	609,306	610,286
Total Reappraisal Fund	3,465,986	6,412,336	5,600,000	5,600,000
Total Expenditures	5,926,799	9,154,364	8,353,329	8,353,329

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Bernalillo County Assessor's Office FY15 and FY16 Proposed Contracts Revaluation Fund			
Current Vendor	Contract Description	FY15	FY16
imPRonta Public relations	Consultant for media coverage	\$ 32,100.00	\$ 32,100.00
Advanced Xerographic Imaging System	Rendition Letter/NOV Mass mail out	\$ 46,443.81	\$ 46,444.00
Costar Realty Information Inc.	License Agreement Costar comps, property web, professional directory, sale professional and sale express	\$ 10,356.00	\$ 10,356.00
Environmental Systems Research Institute Inc.	License Agreement to provide Geographic Information System software products	\$ 17,951.00	\$ 17,951.00
Tyler Technologies	Maintenance and support of the Integrated Assessment System (IAS World)	\$ 256,002.00	\$ 266,243.00
Kennedy, Moulton and Wells	Legal Services for the Assessor's Office	\$ 50,000.00	\$ 50,000.00
Pictometry International	Aerial Oblique Image captures	\$ 184,276.00	\$ 184,276.00
Total Contracts		\$597,128.81	\$607,370.00

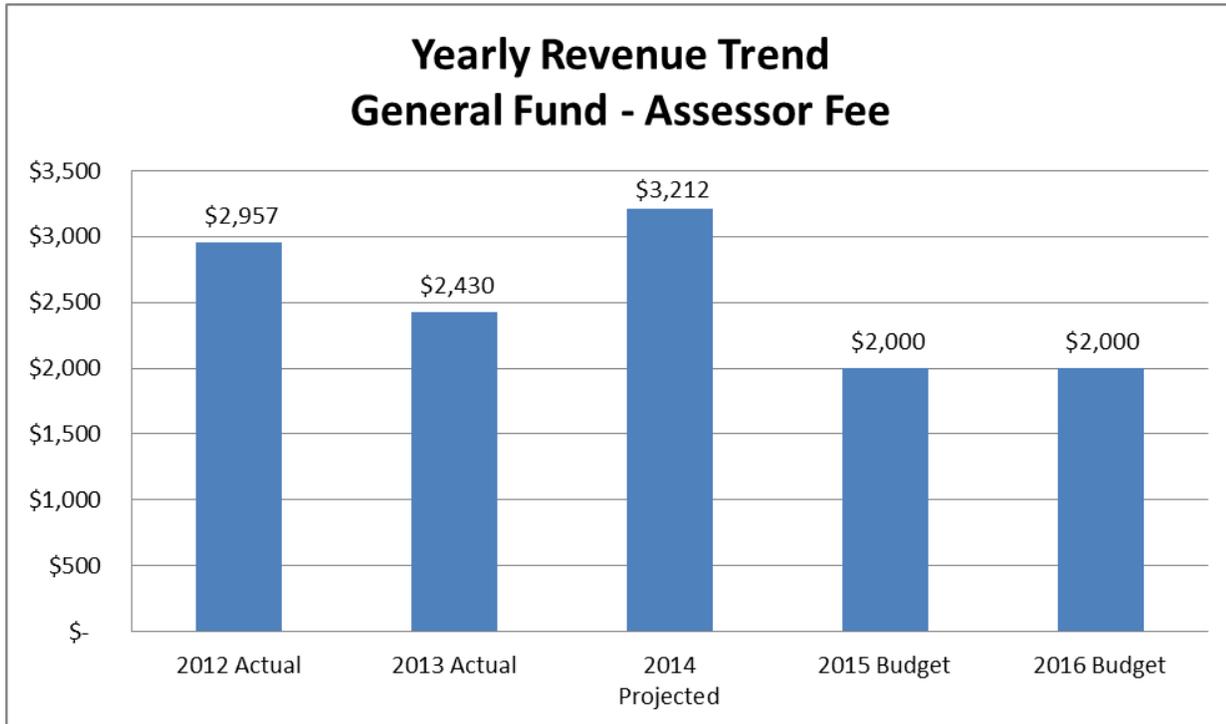
EMPLOYEE COUNT BY DEPARTMENT BERNALILLO COUNTY ASSESSOR'S OFFICE						
2014						
DEPARTMENT	FULL TIME POSITIONS			TERM/TEMP POSITIONS		
	FILLED	VACANT	TOTAL	FILLED	VACANT	TOTAL
ADMINISTRATIVE	9	2	11	3.5	1.5	5
AGRICULTURE	2	1	3	1	0	1
DATA ENTRY/CODING/CUSTOMER SERVICE	9	2	11	0	0	0
GIS/MAPPING	5	1	6	0	0	0
BUSINESS PERSONAL PROPERTY	3	1	4	0	0	0
APPRAISAL: COMMERCIAL PROPERTY	10	2	12	0	0	0
APPRAISAL: RESIDENTIAL PROPERTY	25	6	31	5	4	9
PROTEST AUTHORIZATIONS/SALES INFORMATION	4	0	4	0	0	0
MANUFACTURED HOMES	4	0	4	0	0	0
QUALITY CONTROL	3	2	5	0	0	0
FIELD CANVASS PROJECT	1	0	1	17	8	25
TOTAL ASSESSOR'S OFFICE	75	17	92	26.5	13.5	40
TOTAL GENERAL FUND	42	10	52	0	0	0
TOTAL VALUATION FUND	33	7	40	26.5	13.5	40

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Month	2012 Actual	2013 Actual	2014 Actual	2014 Projected	2015 Budget	2016 Budget
Jul	\$ 34,999	\$ 46,127	\$ 39,660	\$ 39,660	\$ 41,107	\$ 41,107
Aug	\$ 24,453	\$ 24,383	\$ 17,328	\$ 17,328	\$ 24,746	\$ 24,746
Sep	\$ 19,546	\$ 13,519	\$ 15,807	\$ 15,807	\$ 16,754	\$ 16,754
Oct	\$ 22,506	\$ 12,629	\$ 9,771	\$ 9,771	\$ 17,803	\$ 17,803
Nov	\$ 1,172,156	\$ 1,443,590	\$ 1,156,325	\$ 1,156,325	\$ 1,325,406	\$ 1,325,406
Dec	\$ 1,878,268	\$ 1,611,707	\$ 2,005,875	\$ 2,005,875	\$ 1,768,380	\$ 1,768,380
Jan	\$ 53,452	\$ 79,383	\$ 54,659	\$ 54,659	\$ 67,308	\$ 67,308
Feb	\$ 37,960	\$ 47,681	\$ 40,610	\$ 40,610	\$ 43,395	\$ 43,395
Mar	\$ 83,153	\$ 86,695	\$ -	\$ 86,695	\$ 86,062	\$ 86,062
Apr	\$ 560,756	\$ 622,106	\$ -	\$ 622,106	\$ 599,359	\$ 599,359
May	\$ 1,503,464	\$ 1,494,772	\$ -	\$ 1,494,772	\$ 1,519,215	\$ 1,519,215
Jun	\$ 91,153	\$ 87,384	\$ -	\$ 87,384	\$ 90,465	\$ 90,465
Total Revenue	\$ 5,481,866	\$ 5,569,977	\$ 3,340,035	\$ 5,630,992	\$ 5,600,000	\$ 5,600,000

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Month	2012 Actual	2013 Actual	2014 Actual	2014 Projected	2015 Budget	2016 Budget
Jul	\$ 235	\$ 455	\$ 319	\$ 319	\$ 256	\$ 256
Aug	\$ 145	\$ 146	\$ 464	\$ 464	\$ 108	\$ 108
Sep	\$ 37	\$ 75	\$ -	\$ -	\$ 42	\$ 42
Oct	\$ 356	\$ 160	\$ 205	\$ 205	\$ 192	\$ 192
Nov	\$ 437	\$ 396	\$ 267	\$ 267	\$ 309	\$ 309
Dec	\$ 145	\$ 78	\$ 245	\$ 245	\$ 83	\$ 83
Jan	\$ 266	\$ 232	\$ 440	\$ 440	\$ 185	\$ 185
Feb	\$ 403	\$ 105	\$ 450	\$ 450	\$ 189	\$ 189
Mar	\$ 301	\$ 74	\$ 325	\$ 325	\$ 139	\$ 139
Apr	\$ 166	\$ 83	\$ -	\$ 92	\$ 92	\$ 92
May	\$ 139	\$ 216	\$ -	\$ 132	\$ 132	\$ 132
Jun	\$ 326	\$ 410	\$ -	\$ 273	\$ 273	\$ 273
Total Revenue	\$ 2,957	\$ 2,430	\$ 2,715	\$ 3,212	\$ 2,000	\$ 2,000

Conclusion

The Assessor has defined the primary mission of the Bernalillo County Assessor's Office as the fair and equitable assessment for all property owners in Bernalillo County. In order to achieve that mission, she has dedicated the Bernalillo County Assessor's Office to updating its technology and policies, as well as providing hands-on assistance to taxpayers. Ultimately these various initiatives mandated by The Assessor will instill greater confidence, create more transparency in and provide better access to the Bernalillo County Assessor's Office.

The Property Valuation Maintenance Plan benefits the taxpayers of Bernalillo County through current and correct property valuation using the most efficient, streamlined and current appraisal techniques that meet national standards. Moreover, state statute and best practices call for all properties to be inspected on a consistent cycle. Therefore, the Property Valuation Maintenance Plan includes a county-wide canvass of the more than 250-thousand real property parcels and establishes a systemic approach for the routine review of real property parcels on a regular basis. The policies, procedures and training implemented by The Assessor model best practices from across the nation and met with the generally accepted appraisal and assessment principles.

As Bernalillo County continues to grow and additional state statutes that affect ad valorem appraisal are enacted, the workload of the Bernalillo County Assessor's Office will continue to expand. Therefore, The Assessor has maximized the available resources and prioritized the duties and responsibilities that will yield the most returns on investment for the taxpayers of Bernalillo County.

The Assessor will continue the commitment to instilling greater confidence, more transparency and better accessibility to the Bernalillo County Assessor's Office. Moreover, the Assessor will continue to make public transparency, ease of access to public information and updating the technology of the Bernalillo County Assessor's Office top priorities. Therefore, the Bernalillo County Assessor's Office will continue to ensure compliance with the laws enacted by the New Mexico Legislature in order to accurately and impartially value property in Bernalillo County within the timelines set forth in the New Mexico Property Tax Code, and in accordance with the New Mexico State Constitution.

2014 ANNUAL REPORT BERNALILLO COUNTY ASSESSOR'S OFFICE

Contact and Agency Information



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