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[www.torrancecountynm.org](http://www.torrancecountynm.org)



County Commission  
Commissioner Kevin McCall, District 1  
Commissioner Ryan Schwebach, District 2  
Commissioner LeRoy Candelaria, District 3

County Manager  
Janice Y. Barela

**REQUEST TO BE PLACED ON THE TORRANCE COUNTY  
COMMISSION AGENDA**

This form must be returned to the County Manager's Office **ONLY!**

Deadline for inclusion of an item is **MONDAY, NOON** prior to the subsequent meeting.  
All fields must be filled out for consideration.

Name: JESSE LUCERO  
First Last

COUNTY ASSESSOR  
Department / Company / Organization Name

Today's Date: 7.5.2022

Telephone number/Extension: 505-544-4320

Is this request for the next Commission meeting?  YES  NO If no, date of Commission Meeting: \_\_\_\_\_

Brief explanation of business to be discussed  ACTION  DISCUSSION

ANNUAL REPORT TO COMMISSION

Is this a Resolution, Contract, Agreement, Grant Application, Other? No

Has this been reviewed by Grant Committee? YES  NO  If yes, corresponding paperwork must be attached.

Has this been reviewed by the County Attorney? YES  NO

If this is a contract, MOU, or Joint Powers Agreement, there must be a signature line for the County Attorney on the original contract.

Has this been reviewed by the Finance Dept? YES  NO  Finance Initials: \_\_\_\_\_

- \_\_\_ No Impact
- \_\_\_ Change in current fund
- \_\_\_ Raise Budget (allow 45 days after Commission approval)
- \_\_\_ Change in funds (allow 45 days after Commission approval)
- \_\_\_ Reduction
- \_\_\_ Transfer funds (allow 45 days after Commission approval)



# ANNUAL REPORT

*JESSE LUCERO*

*TORRANCE COUNTY ASSESSOR*

# ASSESSOR'S OFFICE ANNUAL CYCLE

## 1. Determine Values for Entire County

Appraisers: Study Markets & Set Value for all Residential and Non-Residential Properties  
Personal Property & Customer Service Staff (Livestock & BPP)- Processed rendition forms to set value for personal property acct.

Administration & CAMA: Performs QC for final values, Runs Sales Ratio & other statistical reports & prepares file for NOV Printing.  
(Jan 1<sup>st</sup> through March 1<sup>st</sup>).

## 5. Reappraisal of County

5 to 6 year plan: Appraisal Staff

Clean up of data and Land Valuation/Market development in years 1 & 2

Improved Properties Valuation/Market Development in years 3-6 (goal to reappraise  $\frac{1}{4}$  of the improved parcels each year.

(Aug 1<sup>st</sup> – December 31<sup>st</sup>)

## 2. Notice of Value Sent, Protest Intake & State Evaluation

Notice of Values are mailed no later than April 1<sup>st</sup>.

All staff help property owners with Protest intake, Exemptions & Valuation Freeze forms. Outreach to Property Owners.

Administration & CAMA: Prepare documents and meet with the state for Evaluation

April 1<sup>st</sup> – May 1<sup>st</sup>

## 3. Protest Settlement, Formal Board Hearings & State Certification of Value

Appraisers: Field Check, review appraisal, conduct informal and formal hearings on all protests

Admin & CAMA: Input State Assessed, Balance to PTD-01, Prepare PTD-02, PTD-03 & PTD-13 forms for the state. Run Abstract for file. Due 6/15 every year.

(May 1<sup>st</sup> – Aug 1<sup>st</sup>)

## 4. Tax roll and Warrant

Administration & CAMA – Tax rates are sent to the counties by 9/1. The rates are then entered into the CAMA. Tax roll is sent over to the Treasurer's office by 10/1 & the warrant is prepared. This is the process that gives the information to the Treasurer so Tax Bills can be sent.

(September 1<sup>st</sup> – October 1<sup>st</sup>)

# ASSESSOR'S OFFICE ORGANIZATIONAL CHART

Torrance County Assessor  
Jesse Lucero  
[jlucero@tcnm.us](mailto:jlucero@tcnm.us)  
505-544-4320

Deputy Assessor  
Linda Gallegos  
[lgallegos@tcnm.us](mailto:lgallegos@tcnm.us)  
505-544-4330

Office Manager -  
Victoria Sedillo  
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505-544-4303

CAMA Data Analyst  
Helen Gutierrez  
[hgutierrez@tcnm.us](mailto:hgutierrez@tcnm.us)  
505-544-4308

Senior Appraiser:  
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505-544-4304

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505-544-4302

Customer Service  
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505-544-4301

Certified Appraiser  
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Jr. Appraiser  
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505-544-4307

Appraiser apprentice  
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505-544-4306

Appraiser Apprentice  
Zachary Davis  
[zdavis@tcnm.us](mailto:zdavis@tcnm.us)  
505-544-4305

# *Assessor's Responsibility & Statutory Duty*

- County Assessors are exclusively responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instructions of the department.
- Except as limited in Section 7-36-21.2 NMSA 1978, **Assessors 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. (This is the “Reappraisal Plan.”)



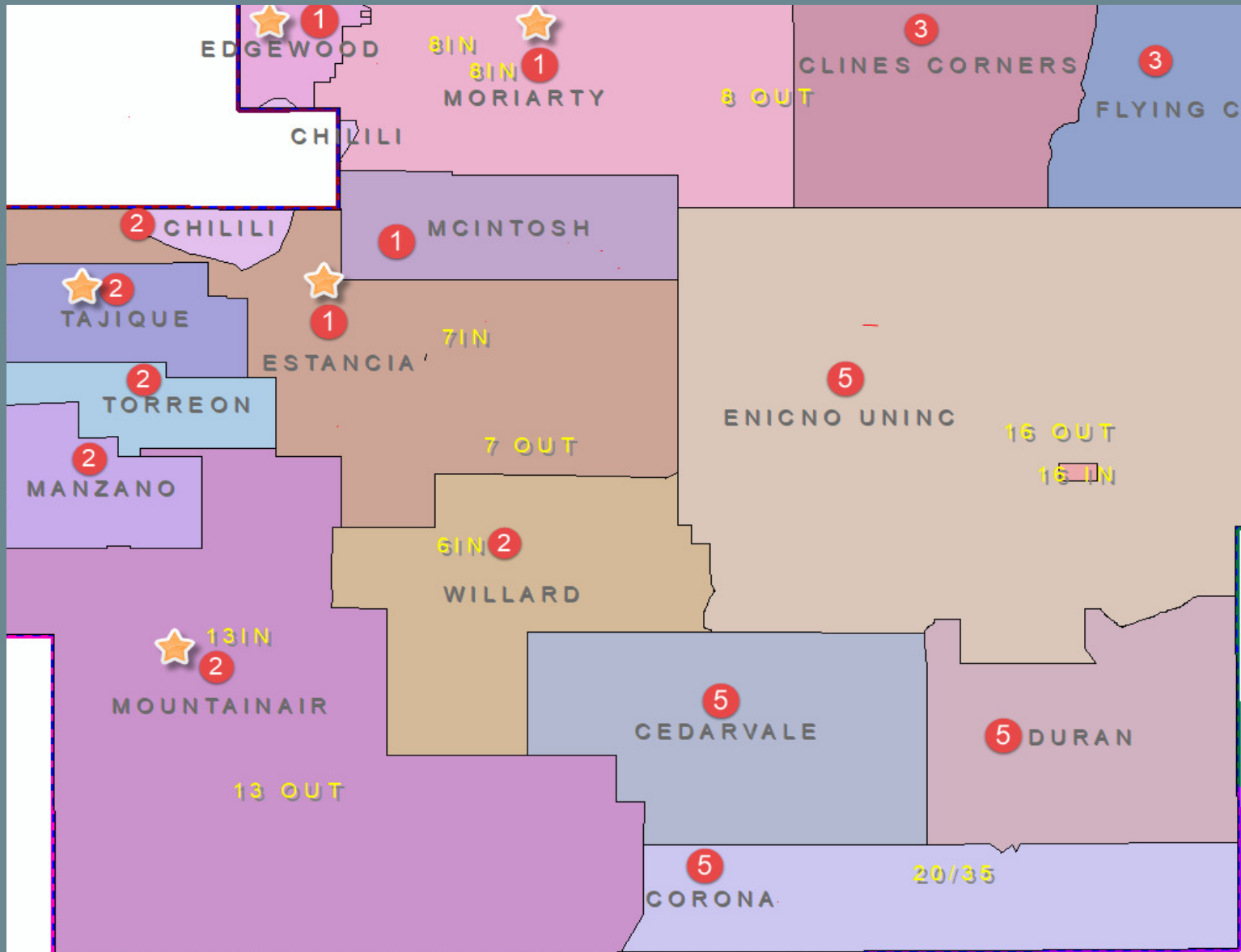
# *Assessor's Office*

## *Responsibility & Statutory Duty*

### Reappraisal Project

- The Reappraisal project for 2022 will start in the areas with the highest impact of sales in the market. (8IN and 80UT Moriarty/Edgewood.
- These areas have been identified by stars and numbers on the next slide. The market approach to valuation will be utilized as it is the preferred method in accordance with IAAO Standards.





# ***ASSESSOR'S RESPONSIBILITY & STATUTORY DUTY***

## **Vacant Land, Agricultural land & Residential Re-inspection Plan**

- January 2019-2025, the County Assessor implemented a five-to-six-year re-inspection & vacant land review. The plan involves clean up of critical data and review all vacant land, developing market value, setting land codes in the CAMA system, and reviewing all agricultural land.
- Years 3-6 will include re-inspecting both residential and non-residential improved accounts in each year of the plan to achieve total coverage of real property & manufactured home accounts in Torrance County.





# ***ASSESSOR'S OFFICE RESPONSIBILITY & STATUTORY DUTY***

## **2019-2025 Property Valuation Program Components**

- The valuation maintenance program developed and implemented by the Torrance County Assessor consists of three major components:
- 1- Valuation and data maintenance of all taxable parcels on a yearly cycle;
- 2- Door to door re-inspection and or oblique side view and ortho imagery verification of all taxable improved real property every 5 to 6 years;
- 3- Stratification of markets based on current sales data & development of market value for properties within the county.

# ***ASSESSOR'S OFFICE RESPONSIBILITY & STATUTORY DUTY***

## **Property Valuation Program Components**

- Valuation Maintenance - Maintaining current and correct values through the appraisal/reappraisal process.
- Net New -Additional value of residential and non-residential property placed on the tax roll in the current year. (New Money)
  - New construction – Permits
  - Reappraisal (improvements to property)
  - New businesses/business personal property updates
  - Livestock rendition/reporting

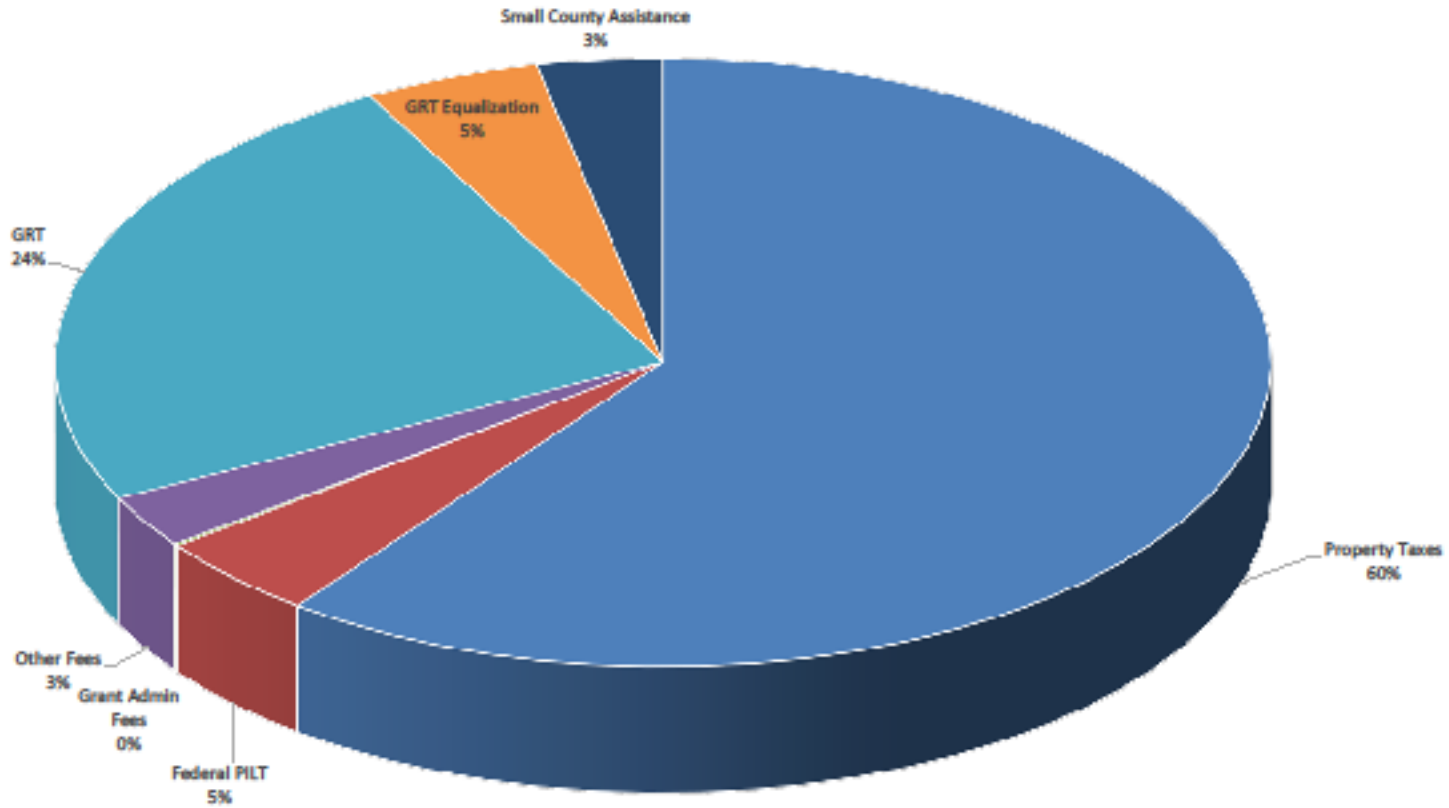
# ***ASSESSOR'S OFFICE RESPONSIBILITY & STATUTORY DUTY***

## **APPROACH**

- In December of 2019, Pictometry Imagery was delivered to the County Assessor's office. This technology has greatly reduced the need for physical door-to-door review - saving time and resources.
- This technology has proven to be invaluable for its accuracy in verifying square footage of residential improvements and providing a safe environment for appraisal staff.
- Cost savings on fuel and other maintenance costs has also decreased as a result of Pictometry.

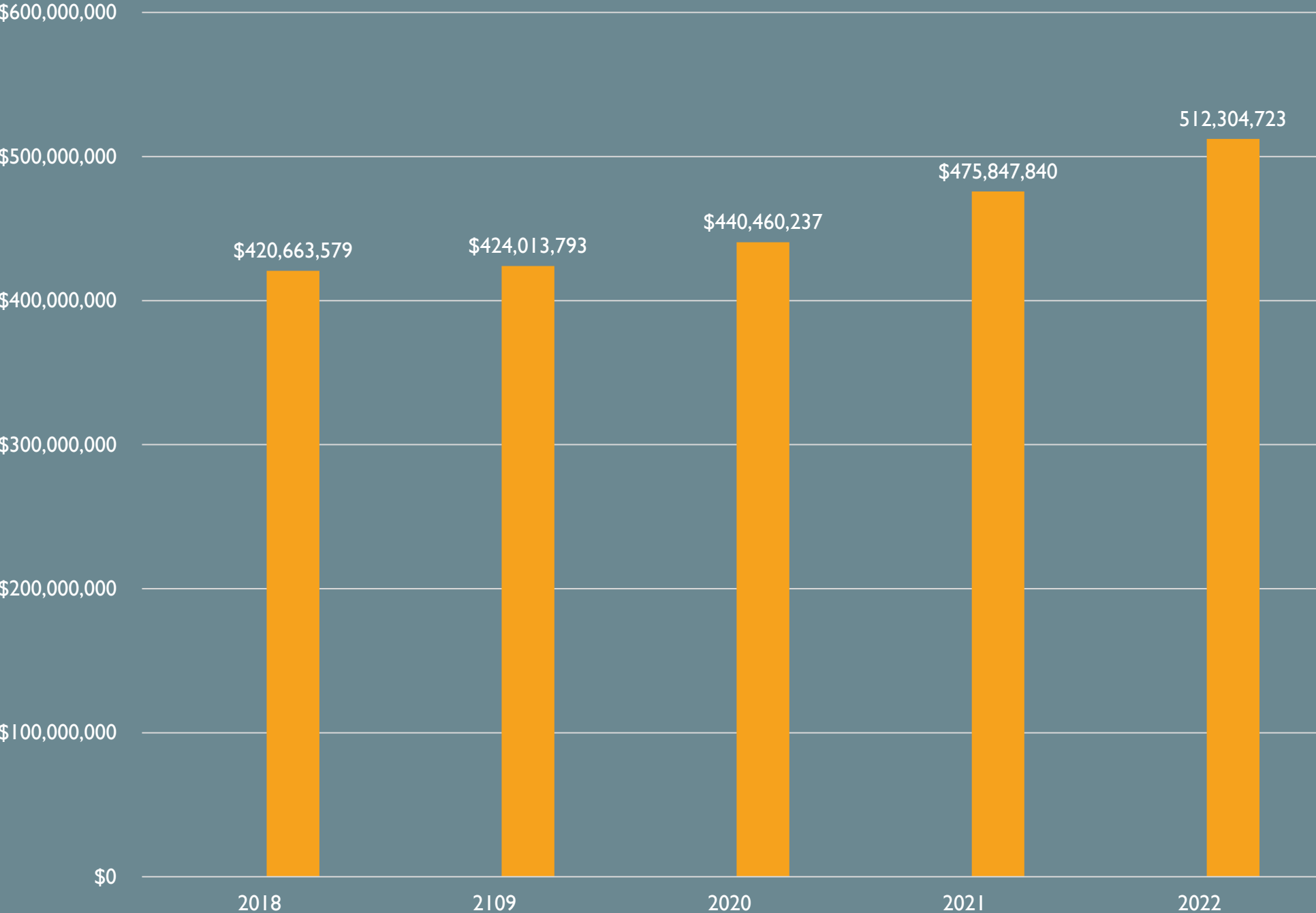
# TORRANCE COUNTY 2022-2023 OPERATING BUDGET General Fund Revenue Breakdown

General Fund Revenue

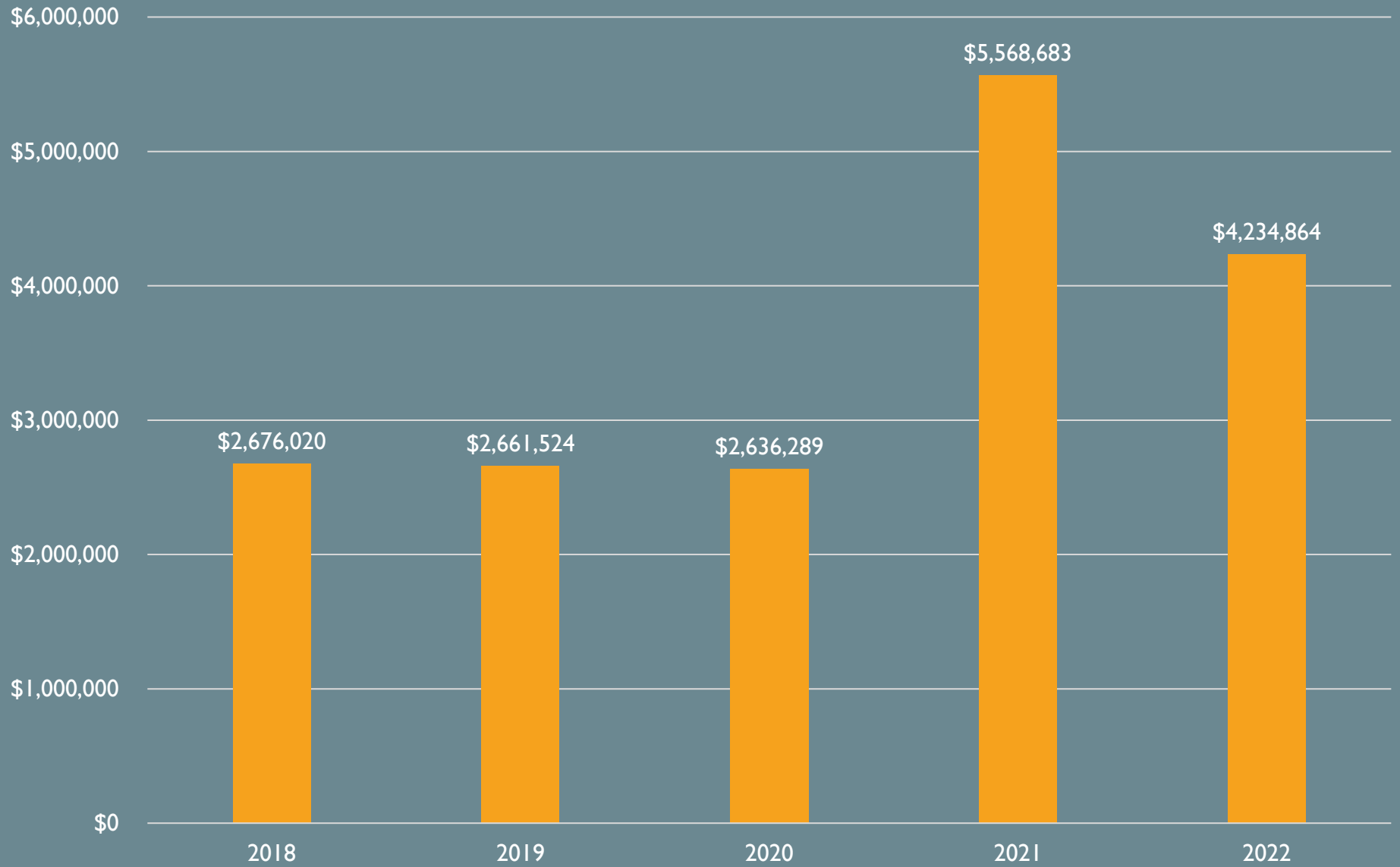


• Property Taxes • Federal PILT • Grant Admin Fees • Other Fees • GRT • GRT Equalization • Small County Assistance •

# Total Taxable Value



## Net New Taxable Value



# ***ASSESSOR'S OFFICE RESPONSIBILITY AND STATUTORY DUTY***

- Desktop appraisal is about 80% of the appraisal process. Appraisers can more accurately determine square footage of properties, allowing them to reach a more correct valuation. There is still a need for boots on the ground when the aerial photo does not provide enough information. Here are some county statistics:
- Residential Parcels -8,049
- Non-Residential Parcels – 17682
- Agriculture Parcels – 1,666
- Commercial Parcels - 641



# ***ASSESSOR'S OFFICE RESPONSIBILITY AND STATUTORY DUTY***

## **Formal Protest Hearings**

- Notices of Value were mailed out on April 1, 2022. The protest period was from April 1, 2022, until May 2, 2022. (May 1, 2022, fell on a Sunday)
- The Assessor's office has 64 protests filed for the 2022 tax year and the Appraisal staff is currently working on resolving these protests. Formal protest hearings are set for August 2 and 4 if 2022 if necessary.





# ***ASSESSOR'S OFFICE RESPONSIBILITY AND STATUTORY DUTY***

- The reduction in protests shows that the Assessor's office is accomplishing our goal of current and correct assessments. Of those 64 protests, 31 protests were agricultural classification issues.
- During the budget process, I had requested the addition of another much-needed employee to assist with this specific voluminous process of assessment in our office, and while denied, I will continue to advocate for this position.
- Total livestock value \$4,971,759/3
- $\$1,657,253 \times 0.011850 = \$19,638.40$
- Total Business Personal Property Taxable Value \$7,569,355
- $\$7,569,355 \times 0.011850 = \$89,696.85$
- Grand Total= \$109,335.25

# ***OFFICE ACCOMPLISHMENT & GOALS***

## **Goals for 2022/2023**

- Continued property reassessment while developing land values based on current market sales data;
- Market stratification and development of a true mass appraisal system based on market sales data.
- Continue to develop workflow processes and procedures.
- Collaborate with Eagle view (Pictometry) for a Fall flyover .

# ***OFFICE ACCOMPLISHMENT & GOALS***

## **Residential Appraisal Training and Certification**

- The Assessor's office has 3 New Mexico State Certified Appraisers.
- Staff members are working towards certifications with the New Mexico State EDGE program.
- The Appraisal department has members working toward becoming New Mexico State Certified Appraisers and other appraisal designations over the next couple of years.



# ***OFFICE ACCOMPLISHMENT & GOALS***

## **Outreach Opportunities**

- Assessor staff members conduct several outreach meetings, some after normal business hours, for the purpose of informing the public on issues relating to property assessments, notices of value, exemptions and benefits.
- The various meetings have been held at:
  - Village of Encino (Town Hall) (1)
  - Mountainair Senior Center(2)
  - Moriarty Senior Center(1)
  - Corona Village Hall (1)
  - Estancia Fire Admin Building (1)
  - Estancia/Mcintosh Senior Centers (2)
- These outreach opportunities are for the purpose of providing information to taxpayers regarding Veterans' Exemptions, Head of Family Exemption, and other taxpayer benefits they may qualify for.



# ***OFFICE ACCOMPLISHMENT & GOALS***

## **State Evaluation**

- The Torrance County Assessor's office is continually working with the New Mexico Property Tax Division toward current and correct property valuation as mandated.
- The focus is to:
  - Move from dependence on the cost method of valuation to the sales market approach to valuation;
  - To stratify properties into neighborhoods and value based on current sales data;
  - Continued development and implementation of the reappraisal plan to ensure that property tax assessments are equitable for all property owners.

# ***QUESTIONS?***

