

TITLE 3: TAXATION
CHAPTER 6: PROPERTY TAXES
PART 3: COUNTY INVOLVEMENT IN PROPERTY TAX

3.6.3.1 ISSUING AGENCY: Taxation and Revenue Department, Joseph M. Montoya Building, 1100 South St. Francis Drive, P.O. Box 630, Santa Fe NM 87504-0630
[8/31/96; 3.6.3.1 NMAC - Rn, 3 NMAC 6.3.1, 4/30/01]

3.6.3.2 SCOPE: The sections under this part apply to all property subject to property taxation under the Property Tax Code, owners and agents of owners of such property and all county officials and personnel of the taxation and revenue department charged with administration of the Property Tax Code.
[8/31/96; 3.6.3.2 NMAC - Rn, 3 NMAC 6.3.2, 4/30/01]

3.6.3.3 STATUTORY AUTHORITY: Section 9-11-6.2 NMSA 1978.
[8/31/96; 3.6.3.3 NMAC - Rn, 3 NMAC 6.3.3, 4/30/01]

3.6.3.4 DURATION: Permanent.
[8/31/96; 3.6.3.4 NMAC - Rn, 3 NMAC 6.3.4, 4/30/01]

3.6.3.5 EFFECTIVE DATE: 8/31/96, unless a later date is cited at the end of a section, in which case the later date is the effective date.
[8/31/96; 3.6.3.5 NMAC - Rn & A, 3 NMAC 6.3.5, 4/30/01]

3.6.3.6 OBJECTIVE: The objective of this part is to interpret, exemplify, implement and enforce the provisions of the Property Tax Code.
[8/31/96; 3.6.3.6 NMAC - Rn, 3 NMAC 6.3.6, 4/30/01]

3.6.3.7 DEFINITIONS: [Reserved.]
[8/31/96; 3.6.3.7 NMAC - Rn, 3 NMAC 6.3.7, 4/30/01]

3.6.3.8 DIRECTOR'S SUPERVISORY POWER OVER COUNTY ASSESSORS - DUTY TO EVALUATE PERFORMANCE AND PROVIDE TECHNICAL ASSISTANCE - PROPERTY VALUATION FUND CREATED

A. **ANNUAL EVALUATION OF ASSESSORS:** The division will conduct, during each calendar year, an evaluation of each county assessor's operations during that calendar year. The evaluation will include, but not be limited to, a review of the performance of the county assessor's functions on the basis of:

- (1) The department's copy of the written report the assessor is required to submit to the board of county commissioners pursuant to Section 7-36-16 NMSA 1978;
- (2) The assessor's and assessor's employees' possession of, compliance with, and knowledge of regulations, orders, rulings and instructions pertaining to the Property Tax Code, valuation manuals, and cost and valuation schedules;
- (3) The assessor's compliance with the training requirement set forth in Subsection B of Section 7-35-5 NMSA 1978;
- (4) The assessor's and assessor's employees' attendance at and participation in training programs on the technical, legal and administrative aspects of property taxation;
- (5) The assessor's maintenance of current tax maps and property record cards;
- (6) The assessor's allowance or disallowance of exemptions;
- (7) A field review by one or more division employees of the operations of the assessor's office; and
- (8) Any other information which may aid the division in evaluating the county assessor's operation.

B. **APPROPRIATE TECHNICAL ASSISTANCE:** The phrase "appropriate technical assistance" does not require department attorneys to represent county assessors at hearings.

C. **REQUESTS FOR TECHNICAL ASSISTANCE:** Requests by county assessors for technical assistance in the form of appraisal of property by department employees or mapping by department employees are required to be in writing.

[3/23/83, 12/29/94, 8/31/96; 3.6.3.8 NMAC - Rn & A, 3 NMAC 6.3.8, 4/30/01]

3.6.3.9 VALUATION MANUALS - COST AND VALUATION SCHEDULES: Department employees, county assessors and their employees are required to use the most current department valuation manuals and cost and valuation schedules. Alternative cost and valuation schedules and alternative valuation manuals may be used with the director's written approval.

[3/23/83, 12/29/94, 8/31/96; 3.6.3.9 NMAC - Rn, 3 NMAC 6.3.9, 4/30/01]

3.6.3.10 APPROVAL OF REIMBURSEMENT: Written approval by the director or the director's delegate for reimbursement of expenses incurred by assessors and employees of the state and its political subdivisions who attend training programs conducted or sponsored by the department is required to be obtained in advance of attendance at the training program.

[3/23/83, 12/29/94, 8/31/96; 3.6.3.10 NMAC - Rn, 3 NMAC 6.3.10, 4/30/01]

3.6.3.11 [RESERVED.]

[3.6.3.11 NMAC - Rn, 3 NMAC 6.3.11, 4/30/01]

3.6.3.12 [RESERVED.]

[3.6.3.12 NMAC - Rn, 3 NMAC 6.3.12, 4/30/01]

3.6.3.13 SECRETARY TO NOTIFY SECRETARY OF DEPARTMENT OF FINANCE AND ADMINISTRATION OF INFORMATION INDICATING NONCOMPLIANCE OF COUNTY

TREASURER: The secretary will immediately notify the secretary of finance and administration of any information the secretary acquires indicating that a county treasurer has failed to comply with the Property Tax Code or regulations, orders, rulings, or instructions of the department under the Property Tax Code or of the department of finance and administration. Department employees are required to notify the secretary of any information they acquire indicating such failure to comply by a county treasurer.

[3/23/83, 12/29/94, 8/31/96; 3.6.3.13 NMAC - Rn, 3 NMAC 6.3.13, 4/30/01]

3.6.3.14 [RESERVED.]

[3.6.3.14 NMAC - Rn, 3 NMAC 6.3.14, 4/30/01]

3.6.3.15 REDUCTION OF REIMBURSABLE AMOUNT ONLY AFTER REPORT FROM DEPARTMENT OF FINANCE AND ADMINISTRATION:

The secretary will not consider reduction of the amount a county is required to reimburse the department until a report is obtained by the department from the department of finance and administration showing the extent to which county funds are available to make the reimbursement. If county funds are available to reimburse the actual costs of the services, no reduction in the amount required to be reimbursed will be made.

[3/23/83, 12/29/94, 8/31/96; 3.6.3.15 NMAC - Rn, 3 NMAC 6.3.15, 4/30/01]

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

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

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

(e) IAAO Course 320, *multiple regression analysis*.

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

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

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

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

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

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

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

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

HISTORY 3.6.3 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center: PTD Rule No. 82, Regulations Pertaining to the Property Tax Code, filed 3/23/83.

TRD Rule No. PTC-95, Regulations Pertaining to the Property Tax Code, Sections 7-35-1 to 7-38-90 NMSA 1978, filed 12/29/94.

History of Repealed Material: [RESERVED]

NMAC History:

3 NMAC 6.3, County Involvement in Property Tax, filed 8/19/96.

3.6.3 NMAC, County Involvement in Property Tax, filed 4/17/01.