

Bad Coyote Farm
Valuation & Classification Protest
Evidence

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Non-Residential Land Sales 2021-2022 East of Arbitrary Line

Assessor-provided sales are bolded

Property ID	Address	Date	sq ft	List	dom	Sale	2023 valuation	list sq ft	sale sq ft	Valuation sq ft	Sales Ratio	Distance	List/acre	sale/acre	valuation/acre	absolute move
1016068483198	189 Paseo Dulcelina	2/25/2022	40902			162000	191556	3.96	3.96	4.68	118%	2.4		172528	204004	-29556
1016068350415	118 stella lane	4/27/2021	43573	190000	153	190000	204061	4.36	4.36	4.68	107%	2.1	189943	189943	204000	-14061
1017068255049	650 Perea Ln	6/67/2022	53274	265000	152	265000	249492	4.97	4.97	4.68	94%	2.6	216680	216680	204000	15508
1017068013342	103 stella lane	8/25/2022	43560	219000	432	204500	204000	5.03	4.69	4.68	100%	2.1	219000	204500	204000	500
1016066197520	6 corovol court (2 pts)	6/4/2021	49102	280000	4	280000	229704	5.70	5.70	4.68	82%	3.7	248397	248397	203778	50296
1016066191508	48 coroval ct	6/4/2021	45563	280000	3	280000	213384	6.15	6.15	4.68	76%	3.7	267691	267691	204003	66616
1017068142099	400 peria ln	8/3/2021	87120	545000	9	500000	408000	6.26	5.74	4.68	82%	2.6	272500	250000	204000	92000
1016067316070	E Ella Dr, Miller lot 2	12/16/2022	45738			310000	214200	6.78	6.78	4.68	69%	3.6		295238	204000	95800
1017068437147	425 Paseo Dulcelina	1/24/2022	42906	295000	36	275000	200940	6.88	6.41	4.68	73%	2.4	299497	279192	204003	74060
1016068348125	5301 corrales road	10/18/2021	30056	209000	4	209000	140760	6.95	6.95	4.68	67%	2.4	302903	302903	204003	68240
1015067519222	200 w la entrada	10/11/2022	47074	349500	4	350000	220463	7.42	7.44	4.68	63%	3.6	323410	323873	204006	129537
1016067496510	nobles orchard lot 12	12/20/2021	34194	275000	1	270000	160140	8.04	7.90	4.68	59%	2.8	350325	343955	204004	109860

1016068483198 189 paseo dulcelina

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$191,556	\$63,852	0.939	40902.840	1.000

2022 Valuations

1016067316070 e ella dr, miller lot 2

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$214,200	\$71,400	1.050	45738.000	1.000

1017068255049 650 peria lane

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$249,492	\$83,164	1.223	53273.880	1.000

1017068437147 425 paseo dulcelina

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$200,940	\$66,980	0.985	42906.600	1.000

1017068013342 103 stella lane

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$204,000	\$68,000	1.000	43560.000	1.000

1015067519222 200 w la entrada

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$220,463	\$73,488	1.081	47074.000	1.000

Residential Sales 2022 East of Arbitrary Line

Assessor-provided sales are bolded

Property ID	address	Sale Date	DOM	lot sq ft	List	Sale	house sq ft	residential land	distance	land psf
1016068341404	120 stella lane	6/23/2022	1	43568	975000	1045000	3150	204041	2.1	4.68
1017068330322	566 camino de lucia	2/24/2022	12	43560	545000	560000	2051	204000	2.2	4.68
1017068322382	788 camino de lucia	11/30/2022	3	43560	774950	806000	2410	204000	2.3	4.68
1016068455117	5366 corrales road(.5 ag)	6/10/2022		67953.6	1093000	1093000	3458	336960	2.5	4.96
1017067063512	589 e valverde road	5/2/2022	4	43560	425000	460000	2041	204000	3.0	4.68
1016067473352	150 cinco milagros	10/14/2022	62	74705	1198000	1198000	4291	349860	3.3	4.68
1016068139090	3 old school house road	8/23/2022	17	44496	795000	750000	2765	208386	3.4	4.68
1016067050160	4259 corrales road	3/28/2022	11	43560	550000	560000	2560	204000	3.5	4.68
1016067012215	166 w la entrada(post split)	1/28/2022	103	71047	1100000	980000	3000	332724	3.6	4.68
1016067375144	20 apple blossom	9/17/2022	32	43560	1195000	1100000	3139	204000	3.7	4.68
1015067520008	110 coronado road	5/23/2022	59	43603	707000	707000	2691	204204	3.8	4.68
1015066358434	138 chaparral lane	7/12/2022	4	99317	1125000	983500	3008	465120	4.3	4.68
1015067179089	374 w meadowlark	12/19/2022	2	53212	725000	725000	2983	249206	4.4	4.68
1015067213108	452 w meadowlark	5/13/2022	8	55756.8	700000	675000	2263	260712	4.5	4.68
1015066422402	252 Chapparal Ln	4/29/2022		115869	1590000	1535000	4558	574560	4.5	4.96
1014067468130	1118 Loma Larga	4/29/2022	99	63026	1260000	1260000	3804	295168	4.7	4.68
1014066512368	252 Mira Sol Road(incl R143504)	8/2/2022	18	89528	899000	910000	2599	443945	5.0	4.96
1014066363471	10 Coyote Trl NW	5/20/2022	36	154211	1288000	1256950	3554	659668	5.5	4.28

Our Material Differences from South Corrales—not valued Evidence: Page 4

Usual Factor	My Properties	Vs the best Corrales at-large East of the Arbitrary Line has to offer
Location	6 non-conforming neighbors, 4 manufactured homes on .2 acre home sites, low market demand A lot of sand and few trees	Mature Green Belt, Conforming Neighbors with multiple-million dollar homes, high market demand Lots of trees and grass, very little bare sand
Location	AO flood zone requiring significant expense to build up 2 ft and still incur risk Evidence page: 17 Fema map	No flood risk
Location	6 miles south through corrales to everything in Albuquerque, no green belt	1 mile to Albuquerque, green belt
Location	Adjacent to unmaintained Swampy Corrales Drain	Adjacent to Clean water, well maintained Corrales Ditch
Access to Roads	20 ft private road on 1 lots, driveway on 1 lot, 2 lots no access at all	30 ft wide publicly maintained paved roads
Utilities	Electric, Gas, Internet on 3/4 lots, nothing on the 4th	Electric, Gas, Internet and Sewer and Fire Hydrants
Irrigation	2 wells on 4 Lots, shared ditch access via neighbor across the street	Well and direct gate access to the ditch

IAAO Standard on Mass Appraisal

3.3 Property Characteristics Data

The assessor should collect and maintain property characteristics data sufficient for classification, valuation, and other purposes. **Accurate valuation** of real property by any method requires descriptions of land and building characteristics.

3.3.1 Selection of Property Characteristics Data

Property characteristics to be collected and maintained should be based on the following: • Factors that influence the market in the locale in question

The following property characteristics are usually important in predicting residential property values:

Land Data

- Lot size
- Available utilities (sewer, water, electricity)
- Market area
- Submarket area or neighborhood
- Site amenities, especially view and golf course or water frontage
- External nuisances, (e.g., heavy traffic, airport noise, or proximity to commercial uses).

Evidence: [Page 71 Lawrence Griego email stating they use only one characteristic](#)



Case Law: Precedents

Evidence: Page 5

LA JARA LAND DEVELOPERS, INC. V. BERNALILLO COUNTY ASSESSOR, 1982-NMCA-006, 97 N.M. 318, 639 P.2d 605

*The statutory presumption of correctness of the value of property by the county assessor for tax purposes can be overcome by a taxpayer **showing that the assessor did not follow the statutory provisions of the act, or by presenting evidence tending to dispute the factual correctness of the valuation.***

Petition of Kinscherff, 1976-NMCA-097, 89 N.M. 669, 556 P.2d 355, cert. denied, 90 N.M. 8, 558 P.2d 620.

*Usual factors which are considered in ascertaining fair market value of any given tract of land are its **size, shape, location, topography, accessibility to roads, availability of public utilities and comparable sales**, and, in a given instance, one factor may far outweigh all the rest in importance.*

PETERSON PROPERTIES V. VALENCIA COUNTY VALUATION., 1976-NMCA-043, 89 N.M. 239, 549 P.2d 1074 (Ct. App. 1976)

*In reviewing sales of other properties, "**to compare**" means to **examine the characters or qualities** of one or more properties { *244 } the purpose of discovering their resemblances or differences. The aim is **to show relative values** by bringing out characteristic qualities, **whether similar or divergent**. Thus, comparisons based on sales may be made according to location, age and condition of improvement, income and expense, use, size, type of construction and in numerous other ways.*

*To arrive at uniformity in the assessment of property for taxation, as provided in Art. VIII, §§ 1 and 2, Constitution of New Mexico, **the taxing authority and the taxpayer can introduce " * * evidence regarding the ratios of assessed values to market values as the latter are reflected in actual sales** of other real estate in the taxing district for a reasonable period prior to the assessment date."*

IN RE MILLER, 1975-NMCA-116, 88 N.M. 492, 542 P.2d 1182

*The New Mexico rules governing exclusion of evidence at an administrative hearing are clear. **The State has not given to administrative boards the "authority to catalog which evidence shall be considered" in deciding a protest.** Eaton v. Bureau of Revenue, [84 N.M. 226](#), 228, [501 P.2d 670](#), 672 (Ct. App. 1972). **The rules governing admissibility of evidence are frequently relaxed.** When the administrative board has reached a decision and promulgated an order without considering all the evidence presented at the hearing, the "decision and Order" is arbitrary and should be reversed. Id .*

IN RE MILLER, 1975-NMCA-116, 88 N.M. 492, 542 P.2d 1182

*Protestants appearing before administrative boards have a **right to discovery similar in scope to that granted by Rules 26 to 37 of the Rules of Civil Procedure***

IN RE FIRST NAT'L BANK, 1977-NMCA-005, 90 N.M. 110, 560 P.2d 174

*A protest board is a quasi-judicial body. It has a duty to see that a fair hearing is held. **A taxpayer, with or without the assistance of counsel, is entitled to know the method of valuation used by the assessor, as well as the techniques of appraisal made to warrant the valuation.***

COBB V. OTERO CNTY. ASSESSOR, 1991-NMCA-122, 113 N.M. 251, 824 P.2d 1053

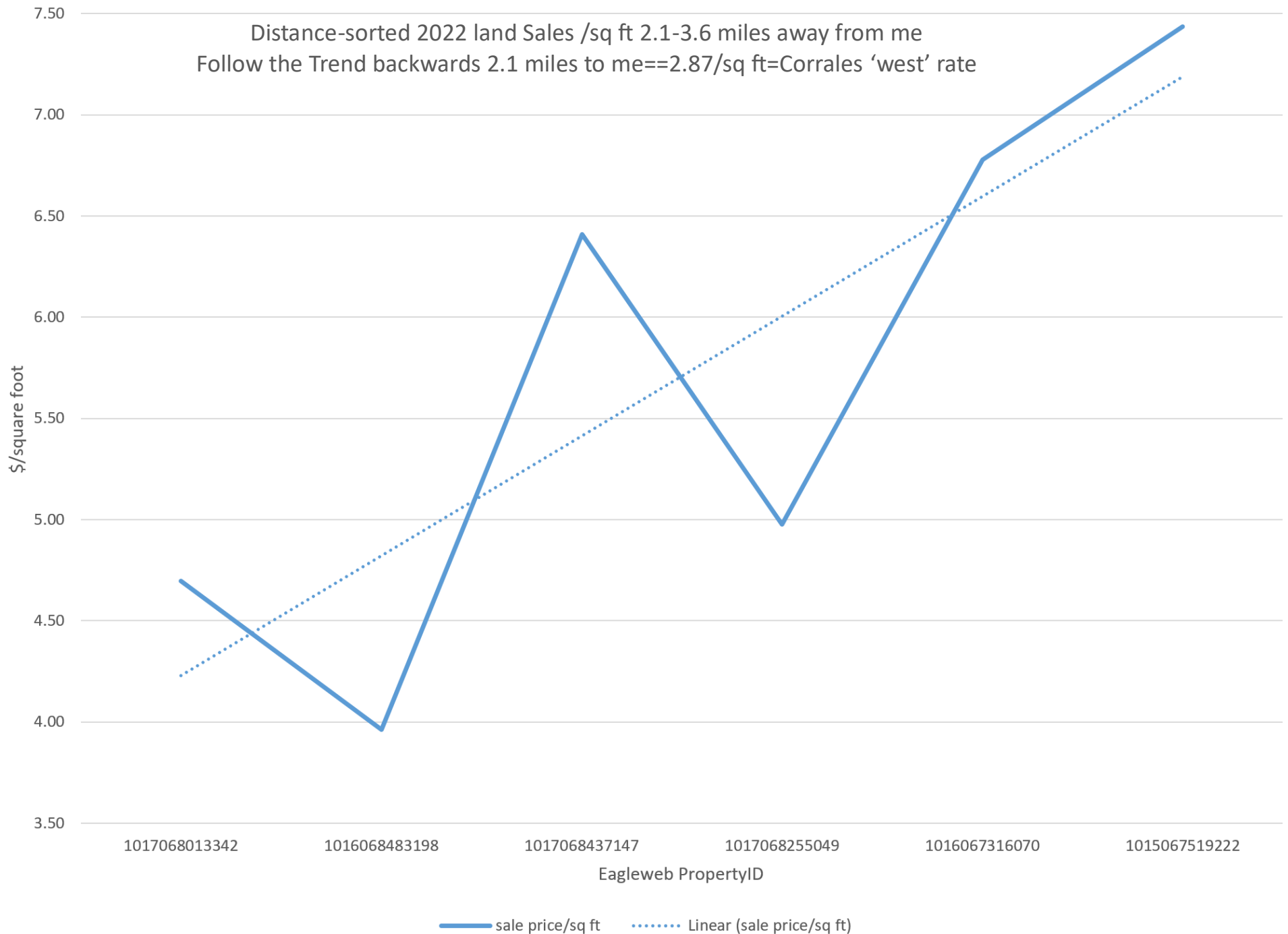
*{10} We hold that where the mass appraisal method is based on standard appraisal procedure, such as comparable sales, **and the resulting valuation bears a reasonable relationship to the market value**, it is an appropriate method of valuation under the statute.*

PETERSON PROPERTIES V. VALENCIA COUNTY VALUATION PROTESTS BD., 1976-NMCA-043, 89 N.M. 239, 549 P.2d 1074 (Ct. App. 1976)

*The taxing authority may, therefore, rely on any evidence that is relevant. To arrive at uniformity in the assessment of property for taxation, as provided in Art. VIII, §§ 1 and 2, Constitution of New Mexico, the taxing authority and the **taxpayer can introduce " * * * evidence regarding the ratios of assessed values to market values "***
,

clear north/south bias contradicts presumption of assessor

Evidence: Page 6





2022	Address
1	103 Stella
2	189 Paseo Dulcelina(1)
3	425 Paseo Dulcelina
4	650 Perea (2)
5	East Ella Miller Lot 2(3)
6	200 W La Entrada

2021 sale	Address
A	118 Stella
B	5301 Corrales
C	400 Perea
D	Noble Ln Lot 12
E	48 Coroval Ct
F	6 Coroval Ct

Residential	Address
C1	252 Chaparral
C2	1118 Loma Larga
C3	10 Coyote Trl
C4	150 Cinco Milagros
C5	20 Apple Blossom

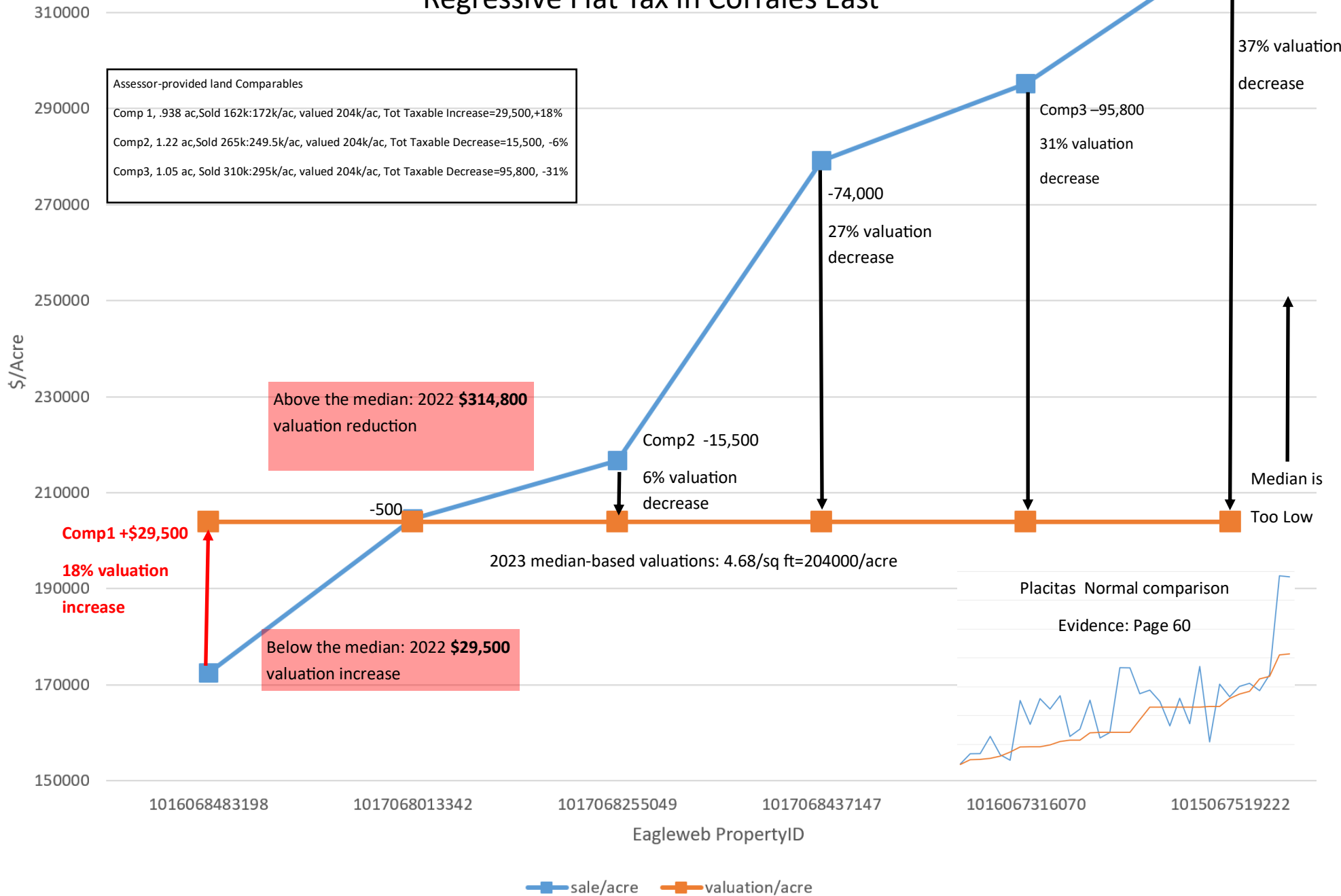
Median of 5,6,E,F land sales near
Comps=6.46/sq ft=\$281,000/acre

5: 6.78/sq ft 6: 7.44/sq ft

E: 6.15/sq ft F: 5.70/sq ft

2022 Market Sales price/acre vs 2023 valuation price/acre

Regressive Flat Tax in Corrales East



Rio Rancho is Normal, not similar to Corrales

If all land of Corrales east of the arbitrary line is equivalent, then certainly the unpopulated, few sales, no homes, flat sand flats of far west Rio Rancho should also be equally valued because the services, eco-social, amenities are identical and the only variables are location, size, shape, topography, utilities.

But, at the end of the pavement within a 750 ft radius there are 7 different valuations being applied, with a 46x valuation difference (0.01psf-0.46psf).

This looks right: Location Location Location

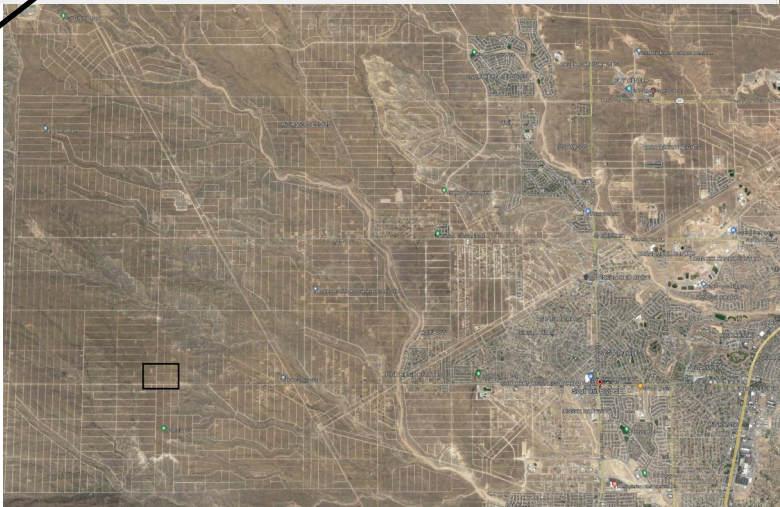
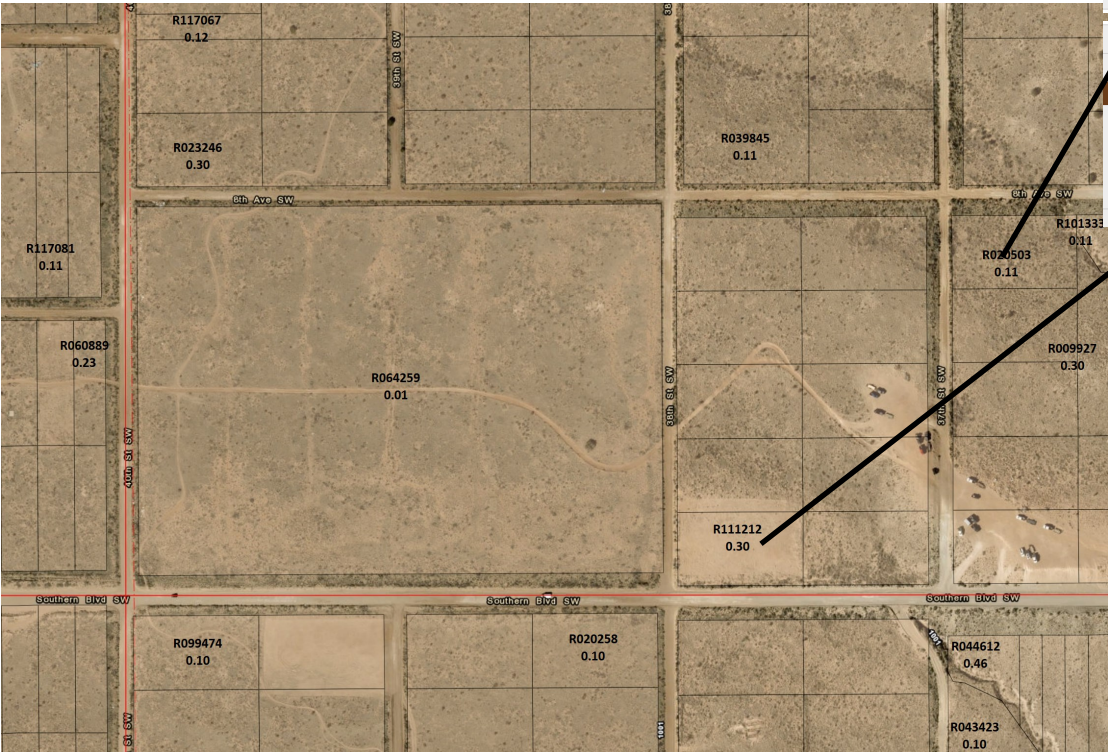
Conclusion: Corrales and Rio Rancho land Valuation methods are Different in violation of 7-36-15(A)

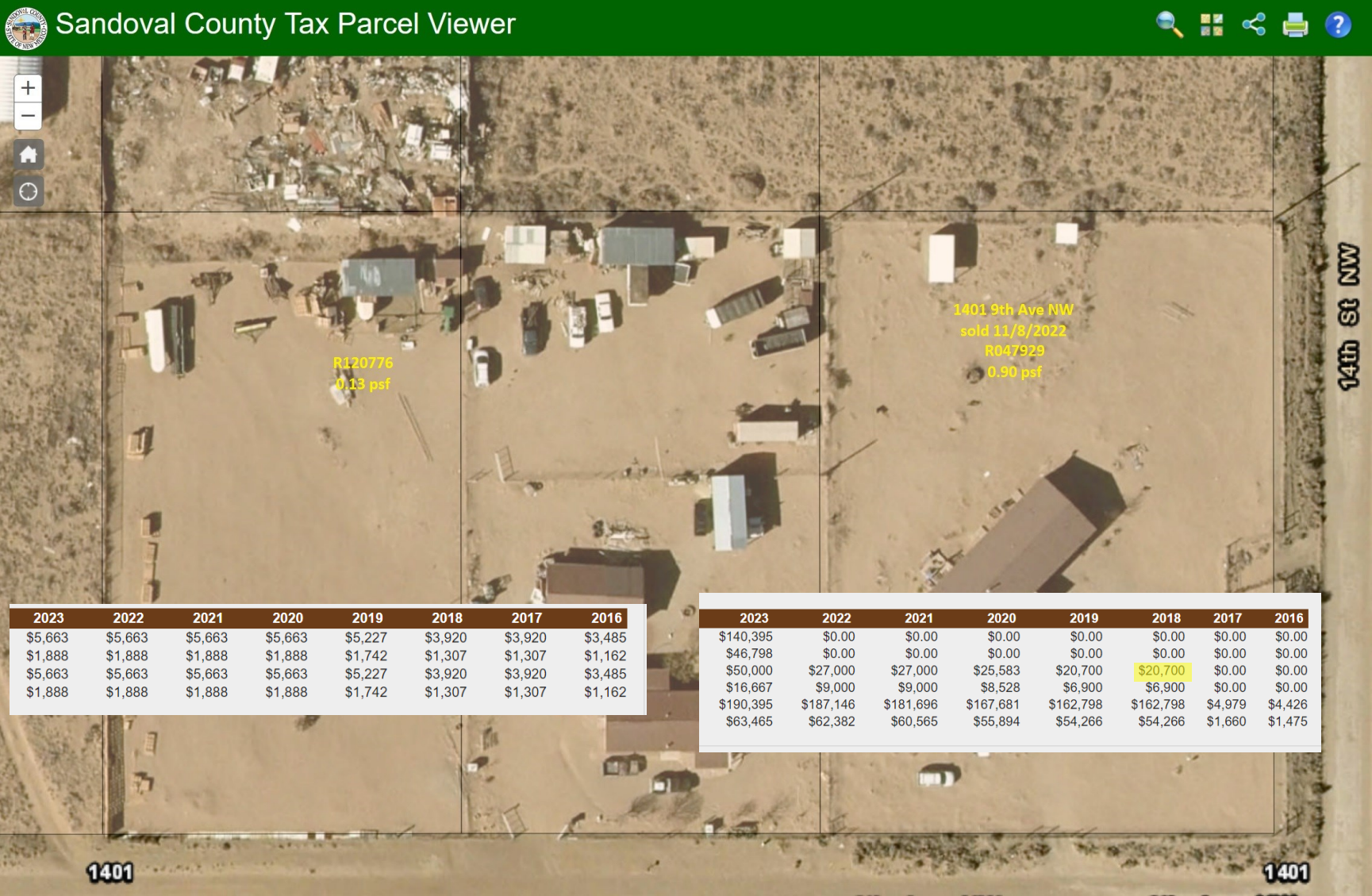
2023	2022	2021	2020	2019	2018	2017	2016
\$4,792	\$3,485	\$2,178	\$1,307	\$3,049	\$2,178	\$2,178	\$3,800
\$1,597	\$1,162	\$726	\$436	\$1,016	\$726	\$726	\$1,267
\$4,792	\$3,485	\$2,178	\$1,307	\$3,049	\$2,178	\$2,178	\$3,800
\$1,597	\$1,162	\$726	\$436	\$1,016	\$726	\$726	\$1,267

43560 sq ft

2023	2022	2021	2020	2019	2018	2017	2016
\$13,068	\$4,356	\$3,049	\$2,614	\$3,049	\$2,178	\$2,178	\$3,800
\$4,356	\$1,452	\$1,016	\$871	\$1,016	\$726	\$726	\$1,267
\$13,068	\$4,356	\$3,049	\$2,614	\$3,049	\$2,178	\$2,178	\$3,800
\$4,356	\$1,452	\$1,016	\$871	\$1,016	\$726	\$726	\$1,267

2021 sale 43560 sq ft





Same shape, size, location, utilities

Evidence: [Page 72 Zillow Home Listing includes a well](#)

Different: Access & Water

Well vs no Well == 15k difference

Conclusion: In Rio Rancho Wells are Valued with the Land and in Corrales they are not

Evidence: Page 11

Permits the unequal enforcement through varying levels of effort to 'go get' data—no transparency or accountability

Corrales 6 or less sales/year east of the arbitrary line in 2020, 2021, 2022 and Assessor 'found' the data all three years

Placitas >2020(20), 2021(67), 2022(51) sales and Assessor could not 'find' enough data in 8 years.

Evidence: [Page 73 IAAO Recommends use of older sales](#)

Value Summary

[illegible]**Account: R047882**

Value Summary 89,000

[illegible]**Account: R054274**

65,000

Value Summary

[illegible]

Account: R029048

Value Summary	95,000
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[illegible]**Account: R046889**

Value Summary 80,000

[illegible]**Account: R028977**

Value Summary

[illegible]**Account: R149902**

Value Summary **46,000**

[illegible]

Math Problem Pt 1: The Wrong Median

Evidence: Page 12

Pick a Median: Valuation is 204,000, Assessor-provided comparables is 216,680 vs my calculation of 247,936.

Quality Tests of Assessor's Medians All indicate significant accuracy issues due to the small sample size and naturally unclustered data

Only 1 usable sale because endpoints are irrelevant (min,\$216680,max) & (\$1 dollar, \$216680, \$10 million dollars) have the same median.

The resulting median is a single sale, essentially random and has no distribution associated with it.

95% confidence interval of (76k—355k) demonstrates no natural clustering of data—Its Corrales, a very non-homogeneous market

6-sales-based List Price Median Decreased by 5% (270k/'21->257k->'22), Sales price median had a 4% decrease (258k/'21->248k/'22)

Assessor 10.2% yoy increase (185,000->204,000) doesn't track with known decreases

Last Year's Median suffered the same fate (185k Assessor vs 258k Ken)

Conclusion: Median is wrong

Account#	ACRES	SQFT	SaleDate	SalePrice	\$/Acre
Comp 1	0.939	40902.84	2/25/2022	162,000	172,524
Comp 2	1.223	53273.88	6/6/2022	265,000	216,680
Comp 3	1.05	45738	12/16/2022	310,000	295,238
4.97/ sq ft Median				216,680	

Property ID	Address	Date	sq ft	SalePrice	\$/Acre
1016068483198	(C1)189 Paseo Dulcelina	2/25/2022	40902	162000	172528
1017068255049	(C2)650 Perea Ln	6/6/2022	53274	265000	216680
1017068437147	425 Paseo Dulcelina Road	1/24/2022	42906	275000	279192
1016067316070	(C3)E Ella Dr, Miller lot 2	12/16/2022	45738	310000	295238
1017068013342	103 stella lane	8/25/2022	43560	204500	204500
1015067519222	200 w la entrada	1/27/2022	47074	350000	323873

2022 median Sales Value 5.69/sq ft vs 4.68/sq ft 2022 Median **247936**

Property ID	Address	Date	sq ft	Sale	sale/acre
1016068350415	118 stella lane	4/27/2021	43573	190000	189943
1016066197520	6 corovol court (2 sections)	6/4/2021	49102	280000	248397
1016066191508	48 coroval ct	6/4/2021	45563	280000	267691
1017068142099	400 perea ln	8/3/2021	87120	500000	250000
1016068348125	5301 corrales road	10/18/2021	30056	209000	302903
1016067496510	nobles orchard lot 12	12/20/2021	34194	270000	343955

2021 median Sales Value 5.94/sq ft vs 4.24/sq ft 2021 Median **258845**

Math Problem Pt 2: The Mass Appraisal Flattens/Destroys our Market Curve Evidence: Page 13

Common Sense, The Law and the IAAO Standards all Agree — Models must be tested and must be accurate

COBB V. OTERO CNTY. ASSESSOR, 1991-NMCA-122, 113 N.M. 251, 824 P.2d 1053

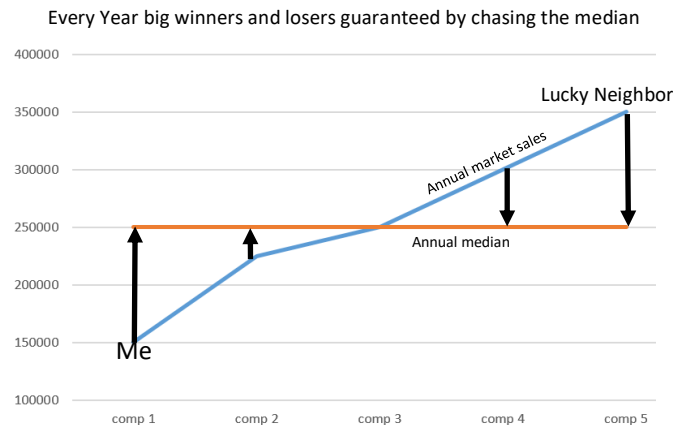
We hold that where the mass appraisal method is based on standard appraisal procedure, such as comparable sales, **and the resulting valuation bears a reasonable relationship to the market value**, it is an appropriate method of valuation under the statute.

IAAO Ratio Studies Standard (2013) 9.1 Level of Appraisal

While the theoretically desired level of appraisal is 1.00, an appraisal level **between 0.90 and 1.10 is considered acceptable** for any class of property. However, each class of property must be **within 5 percent of the overall level of appraisal of the jurisdiction** (see Section 9.2.1 in this part). **Both criteria must be met.**

For our case, 3 sales for 172k/ac,216k/ac,295k/ac became 204k/ac,204k/ac,204k/ac

The **actual market values** used to determine the median of the market **are replaced with** Assessor's **estimate of market values** with the errors (+18%, -6%, -31%) for the 3 sales assessor used, well Outside IAAO +/-10% acceptable range and MILES from +/-5%.



Conclusion: The valuations from Assessor Mass Appraisal Model bears no reasonable relationship to the market values it overwrote. The model is not appropriate under the statute and significantly undermines the ability to assess relative property worth which is a vital resource for the community in establishing equitable taxation.

Bad Mass Appraisal In Action: 162,000 known Market value changed to 191,556

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$191,556	\$63,852	0.93940902	840	1.000

Property ID	Address	Date	sq ft	SalePrice	\$/Acre
1016068483198	(C1)189 Paseo Dulcelina Rd	2/25/2022	40902	162000	172528
1017068255049	(C2)650 Perea Ln	6/6/2022	53274	265000	216680
1017068437147	425 Paseo Dulcelina Rd	1/24/2022	42906	275000	279192
1016067316070	(C3)E Ella Dr, Miller lot 2	12/16/2022	45738	310000	295238
1017068013342	103 stella lane	8/25/2022	43560	204500	204500
1015067519222	200 w la entrada	1/27/2022	47074	350000	323873
2022 Median				247936	



60% price differential in 1000 ft is normal

Bad Mass Appraisal In Action: 310,000 known Market value changed to 214,200

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$214,200	\$71,400	1.05045738	0.000	1.000

Improvement Valuation—wrong/missing data, land values ignored

Evidence: Page 14

Account- Number	BUILT	ACRES	Land Adj to 1 Acre	\$204,000/acre hardcoded Value Adj to 1 Acre	SaleDate	SQFT	SalePrice	\$/Sqft	Adj Sales Price	Adj \$/Sqft	SitusAddress
Comp 1	1989	2.66	-1.66	-338640	4/29/2022	5583	1,535,000	275	1,196,360	214	CHAPARRAL
Comp 2	2004	1.4469	-0.45	-91168	4/29/2022	4385	1,260,000	287	1,168,832	267	LOMA LARGA
Comp 3	1952	3.5402	-2.54	-518201	5/20/2022	4352	1,256,950	289	738,749	170	COYOTE TRL
Comp 4	2002	1.715	-0.72	-145860	10/14/2022	3724	1,100,000	295	954,140	256	CINCO MILAGROS
Comp 5	2005	1	0.00	0	9/16/2022	3057	1,100,000	360	1,100,000 Median	360 289	APPLE BLOSSOM Adj Sales Median

256

PLUS 40k for my barn

Assessor peanut-buttered A LOT on top of the Living space in the /sqft value

Comp1	Pool, Tennis Court, 432 sq ft MD Barnmaster Barn (3 module shed row), 383 sq ft shed
Comp2	3000 sq ft barn, Pool
Comp3	611 sq ft detached studio, 920 sq ft Barn
Comp4	500 sq ft detached casita
Comp5	Pool



2022 Residential sales sorted by price.

	Property ID	address	Sale Date	DOM	lot sq ft	List	Sale	house sq ft	residential land	distance
	1017067063512	589 e valverde road	5/2/2022	4	43560	425000	460000	2041	204000	3.0
	1017068330322	566 camino de lucia	2/24/2022	12	43560	545000	560000	2051	204000	2.2
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	1015067213108	452 w meadowlark	5/13/2022	8	55756.8	700000	675000	2263	260712	4.5
	1015067520008	110 coronado road	5/23/2022	59	43603	707000	707000	2691	204204	3.8
	1015067179089	374 w meadowlark	12/19/2022	2	53212	725000	725000	2983	249206	4.4
	1016068139090	3 old school house road	8/23/2022	17	44496	795000	750000	2765	208386	3.4
	1017068322382	788 camino de lucia	11/30/2022	3	43560	774950	806000	2410	204000	2.3
	1014066512368	252 Mira Sol Road(incl R143504)	8/2/2022	18	89528	899000	910000	2599	443945	5.0
	1016067012215	166 w la entrada(post split)	1/28/2022	103	71047	1100000	980000	3000	332724	3.6
	1015066358434	138 chaparral lane	7/12/2022	4	99317	1125000	983500	3008	465120	4.3
	1016068341404	120 stella lane	6/23/2022	1	43568	975000	1045000	3150	204041	2.1
	1016068455117	5366 corrales road(.5 ag)	6/10/2022		67953.6	1093000	1093000	3458	336960	2.5
Comp5	1016067375144	20 apple blossom lane	9/17/2022	32	43560	1195000	1100000	3139	204000	3.7
Comp4	1016067473352	150 cinco milagros	10/14/2022	62	74705	1198000	1198000	4291	349860	3.3
Comp3	1014066363471	10 Coyote Trl NW	5/20/2022	36	154211	1288000	1256950	3554	659668	5.5
Comp2	1014067468130	1118 Loma Larga	4/29/2022	99	63026	1260000	1260000	3804	295168	4.7
Comp1	1015066422402	252 Chapparal Ln	4/29/2022		115869	1590000	1535000	4558	574560	4.5

7-36-15. METHODS OF VALUATION FOR PROPERTY TAXATION PURPOSES--GENERAL PROVISIONS.--

A. Property subject to valuation for property taxation purposes under this article of the Property Tax Code shall be valued by the methods required by this article of the Property Tax Code whether the determination of value is made by the department or the county assessor. The same or similar methods of valuation shall be used for valuation of the same or similar kinds of property for property taxation purposes.

B. Unless a method or methods of valuation are authorized in Sections 7-36-20 through 7-36-33 NMSA 1978, the value of property for property taxation purposes shall be its market value as determined by application of the sales of comparable property, income or cost methods of valuation or any combination of these methods. In using any of the methods of valuation authorized by this subsection, the valuation authority:

(1) shall apply generally accepted appraisal techniques; and

(2) in determining the market value of residential housing, shall consider any decrease in the value that would be realized by the owner in a sale of the property because of the effects of any affordable housing subsidy, covenant or encumbrance imposed pursuant to a federal, state or local affordable housing program that restricts the future use of the property or the resale price of the property or would otherwise prohibit the owner from fully benefitting from any enhanced value of the property.

C. Dams, reservoirs, tanks, canals, irrigation wells, installed irrigation pumps, stock-watering wells and pumps, similar structures and equipment used for irrigation or stock-watering purposes, water rights and private roads shall not be valued separately from the land they serve. The foregoing improvements and rights shall be considered as appurtenances to the land they serve, and **their value shall be included in the determination of value of the land.**

Scope of "structures and equipment" in Subsection C. — The inclusion of Subsection C indicated that the exemption from separate valuation for the structures and equipment listed in Subsection C is not limited to structures and equipment used for the purposes of irrigation or stock-watering, but **applies to all such structures and equipment.** *Kerr-McGee Nuclear Corp. v. Property Tax Div.*, 1980-NMCA-063, 95 N.M. 685, 625 P.2d 1202.

Enter an address, place, or coordinates: ?

66 bad coyote pl corrales nm

Search



Whether you are in a high risk zone or not, you may need [flood insurance](#) because most homeowners insurance doesn't cover flood damage. If you live in an area with low or moderate flood risk, you are 5 times more likely to experience flood than a fire in your home over the next 30 years. For many, a National Flood Insurance Program's flood insurance policy could cost less than \$400 per year. Call your insurance agent today and protect what you've built.

Learn more about [steps you can take](#) to reduce flood risk damage.

Search Results—Products for **CORRALES, VILLAGE OF**
[Show ALL Products »](#)

The flood map for the selected area is number **35043C1913D**, effective on **3/18/2008**

DYNAMIC MAPPRINT MAP/
FIRMette**MAP IMAGE**DOWNLOAD
FIRM PANEL**Changes to this FIRM ?**

- Revisions (2)
- Amendments (1)
- Revalidations (0)

You can choose a new flood map or move the location pin by selecting a different location on the locator map below or by entering a new location in the search field above. It may take a minute or more during peak hours to generate a dynamic FIRMette.

[Go To NFHL Viewer »](#)


Approximate location based on user input
and does not represent an authoritative
primary location

SPECIAL FLOOD

Without Base Flood Elevation (BFE)
Zone A, V, AE, D
With BFE or Depth



Cross Sections with 1% Annual Chance
Water Surface Elevation

Standard_on_Ratio_Studies.pdf - Adobe Acrobat Pro DC

File Edit View Window Help

Home Tools Standard_on_Ratio... x

18 / 65 100%

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- Appendix D. Coefficient of Price-Related Bias

STANDARD ON RATIO STUDIES—2013

8.3 Analyses and Conclusions

An objective statement of the results of the ratio study should be prepared. If the study is one in a series, a comparison of the results with those of previous studies can be helpful.

8.4 Documentation

Ratio study procedures should be documented thoroughly. This documentation should take three forms. First, a general guideline should explain the design of the study. This guideline should be updated whenever procedures are changed. Second, all software applications should be documented so that the program logic can be reviewed and modified as needed. Third, a user's manual should explain how to execute the study or run the software.

8.5 Training and Education

The effectiveness of ratio studies can be improved through education and training. Assessment supervisors should conduct seminars or workshops for the appraisal staff to explain how to interpret reports, how ratio studies can be used to improve appraisal performance, and how the results will be used in-house.

9. Ratio Study Standards

Each local jurisdiction should have ratio study performance standards. Local standards should be consistent with state or provincial standards. The standards summarized in table 1-3 are suggested for jurisdictions in which current market value is the legal basis for assessment. In general, when these standards or other local standards are not met, reappraisal or other corrective measures should be taken.

All standards recommended in this section are predicated on the assumption that steps have been taken to maximize representativeness and validity in the underlying ratio study.

9.1 Level of Appraisal

In analyzing appraisal level, ratio studies attempt to measure statistically how close appraisals are to market value (or to a required statutory constraint that can be expressed as a percentage of market value) on an overall basis. While the theoretically desired level of appraisal is 1.00, an appraisal level between 0.90 and 1.10 is considered acceptable for any class of property. However, each class of property must be within 5 percent of the overall level of appraisal of the jurisdiction (see Section 9.2.1 in this part). Both criteria must be met. By themselves, the calculated measures of central tendency provide only an indication, not proof, of whether the level meets the appropriate goal. Confidence intervals and statistical tests should be used

Table 1-3. Ratio Study Uniformity Standards indicating acceptable general quality*

Type of property—General	Type of property—Specific	COD Range**
Single-family residential (including residential condominiums)	Newer or more homogeneous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2–4 unit family housing	5.0 to 20.0
Income-producing properties	Larger areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	5.0 to 20.0
Vacant land		5.0 to 25.0
Other real and personal property		Varies with local conditions

These types of property are provided for guidance only and may not represent jurisdictional requirements.

** Appraisal level for each type of property shown should be between 0.90 and 1.10, unless stricter local standards are required. PRD's for each type of property should be between 0.98 and 1.03 to demonstrate vertical equity.*

PRD standards are not absolute and may be less meaningful when samples are small or when wide variation in prices exist. In such cases, statistical tests of vertical equity hypotheses should be substituted (see table 1-2).

*** CODs lower than 5.0 may indicate sales chasing or non-representative samples.*

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Account Information

Sandoval County Assessors Office

Address:

1500 Idalia Building D

Bernalillo, NM 87004

Phone:

505-867-7562

Office Hours:

Monday-Friday, 8am- 5pm

[Account Summary](#)

[Account Detail](#)

[Owner Information](#)

[Assessment History](#)

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Account Detail

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Permits

[HOGR 20213234781](#)

[BPN 2021-245](#)

[BPN 2021-244](#)

[BPN 2021-080](#)

MiscDocuments


[15-108574](#)

Transfers

[2021002284](#)

[2020035726](#)

[2016026685](#)

 [Create Report](#)

This page can be printed using your internet browser or by CTL + P

Account: R141157

Location	Owner Information	Assessment History				
Parcel Number 1-017-070-022-122	Owner Name DEHOFF, KENNETH S AND KATHLEEN A	Actual Value (2023)			\$1,163,993	
Tax Area 203CRSH_R - 203CRSH_R	Owner Address 66 BAD COYOTE PL CORRALES, NM 87048-7734	Primary Taxable			\$387,998	
Situs Address 66 BAD COYOTE PL	UNITED STATES OF AMERICA	Tax Area: 203CRSH_R			Mill Levy: 37.624	
Legal Summary Legal: S: 14 T: 12N R: 3E		Type	Actual	Assessed	Acres	SQFT Units
Subd: GARCIA TONY Tract: 1A		Residential Land	\$204,000	\$68,000	1.000	43560.000 1.000
		Residential Improvement	\$959,993	\$319,998		5453.000

Transfers
Sale Date
01/22/2021
12/18/2020
11/17/2016
Doc Description
WARRANTY DEED
WARRANTY DEED
REAL ESTATE CONTRACT

Tax Year	Taxes	Images
*2023	\$14,598.04	Map Photo Sketch GIS
2022	\$2,518.24	
* Estimated		Focusing On: 66 BAD COYOTE PL CORRALES 87048

Attempt to Plant started June 2021

PAGE: 20

Our intended plan was 2 orchard grass hay fields for sale to horse riding acquaintances and 1 vegetable field for consumption, seed stock and sale at the Corrales Grower's Market

Tractor & implements ordered in June 2021 37k capital investment. We were promised delivery by August which would have given us 8 months to prepare the soil for 2022 plantings

Tractor delivery was delayed for 7 months due to Covid supply chain disruptions. This pushed our schedule 7 months and we were not able to complete land clearing in time for the 2022 planting season

2022 was used to finish preparing the soil for 2023 planting.

My Wife and I hauled 60 Tons of waste to the dump in 2022

Case Law: 'Attempted' is established as: Objective Intent to produce a crop

IN RE ALEXANDER, 1999-NMCA-021, 126 N.M. 632, 973 P.2d 884

*We cannot fairly construe this record as satisfying Taxpayers' burden to demonstrate an intent to produce a crop. In so concluding, however, we wish to make clear that we do not read the subject provisions as requiring proof of actual sales. **All that an applicant is required to demonstrate is an objective intent to produce a crop for sale or home consumption.***

Right to Farm Act NMSA 47-9-5

NMSA 47-9-5 B "**agricultural operation**" means: the plowing, tilling or **preparation of soil** at an agricultural facility;...

NMSA 47-9-3 C. The established date of operation is the date on which an agricultural operation commenced or an agricultural facility was originally constructed. If an agricultural operation or agricultural facility is subsequently expanded or a new technology is adopted, the established date of operation does not change.



7-36-20. Special method of valuation; land used primarily for agricultural purposes.

Legislative intent behind this special method of property tax valuation is to aid the small subsistence farmers in the state. *County of Bernalillo v. Ambell*, 1980-NMSC-062, 94 N.M. 395, 611 P.2d 218

*(A) The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. **Evidence of bona fide primary agricultural use of land for the tax year preceding** the year for which determination is made of eligibility for the land to be valued under this section creates a presumption that the land is used primarily for agricultural purposes during the tax year in which the determination is made.*

(B)(For the purpose of this section: (2) "agricultural use" means the: (b) use of land for the production of agricultural products;

NMAC 3.6.5.27(B) AGRICULTURAL PROPERTY - BURDEN OF DEMONSTRATING USE ON OWNER:

(1) To be eligible for the special method of valuation for land used primarily for agricultural purposes, the owner of the land bears the burden of demonstrating that the use of the land is primarily agricultural. **This burden cannot be met without submitting objective evidence that:**

(a) the plants, crops, trees, forest products, orchard crops, livestock, captive deer or elk, poultry or fish which were produced or which **were attempted** to be produced through use of the land were:

(i) produced for sale or subsistence in whole or in part; or

(ii) used by others for sale or resale; or

Right to Farm Act:

*NMSA 47-9-5 B "agricultural operation" means: the plowing, tilling or **preparation of soil** at an agricultural facility;...*

NMSA 47-9-3 C. The established date of operation is the date on which an agricultural operation commenced or an agricultural facility was originally constructed. If an agricultural operation or agricultural facility is subsequently expanded or a new technology is adopted, the established date of operation does not change.

Legislative intent behind this special method of property tax valuation is to aid the small subsistence farmers in the state. *County of Bernalillo v. Ambell*, 1980-NMSC-062, 94 N.M. 395, 611 P.2d 218

2022 Farm Production Plan

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Production Plans 2022

2 Acres Orchard Grass@12 lb/Acre

0.8 Acre Row Crops as noted below

	1	2	3	4	5
34	feed corn	feed corn	feed corn	feed corn	feed corn
33	feed corn	feed corn	feed corn	feed corn	feed corn
32	feed corn	feed corn	feed corn	feed corn	feed corn
31	feed corn	feed corn	feed corn	feed corn	feed corn
30	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
29	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
28	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
27	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
26	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
25	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn	strawberry popcorn
24	strawberry popcorn	strawberry popcorn	strawberry popcorn	Peru Giant Corn	strawberry popcorn
23	strawberry popcorn	strawberry popcorn	strawberry popcorn	Peru Giant Corn	strawberry popcorn
22	strawberry popcorn	strawberry popcorn	strawberry popcorn	Peru Giant Corn	strawberry popcorn
21	strawberry popcorn	strawberry popcorn	strawberry popcorn	Peru Giant Corn	strawberry popcorn
20	5/26 spinach				Sweet Corn
19	5/19 dwarf siberian kale				Sweet Corn
18	5/11 Baby's Leaf Spinach	Litchi Tomato	rober cauliflower	costco pepper	sweet corn
17	5/5 ursa kale	cantare beans/rober cauli	pretty sweet/costco pepper	roma vf tomato	sweet corn
16	path				
15	path				
14	Mbombo green beens	easy peasy peas	easy peasy peas	little marvel peas	Peru Cancha Corn
13	Merlot Lettuce	cantare beans	rober cauliflower	Good Mother Stallard Beans	Peru Cancha Corn
12	anise	oregano	snowball cauliflower	Nuna Beans	Peru Cancha Corn
11	lavender	rosemary	Kens Projects Carolina Reapers	costco pepper	Peru Cancha Corn
10	roma vf tomato	Cherry roma tomato	Pretty Sweet Pepper	Big Jim Pepper	Aji Amarillo Pepper
9	ursa kale	ursa kale	baby's leaf hybrid spinach	baby's leaf hybrid spinach	costco pepper
8	dwarf siberian kale	dwarf siberian kale	perpetual spinach	perpetual spinach	san marzano tomato
7	roxanne hybrid radish	dawn giant leek	turnip	beet	san marzano tomato
6	danvers carrot	danvers carrot	danvers carrot	danvers carrot	beefsteak tomato
5	amarillo carrot	amarillo carrot	granex yellow hybrid onion	granex yellow hybrid onion	beefsteak tomato
4	candy stevia	candy stevia	candy stevia	candy stevia	valencia peanut
3	russet potato	clancy seed potato	yellow sweet onion	yellow sweet onion	sweet potato
2	georgia rattlesnake watermelon	sweet potato	sweet potato	sweet potato	sweet potato
1	sandia watermelon	burpee ambrosia canteloupe	winter squash	winter squash	winter squash

NMAC 3.6.5.27

B. AGRICULTURAL PROPERTY - BURDEN OF DEMONSTRATING USE ON OWNER:

(1) To be eligible for the special method of valuation for land used primarily for agricultural purposes, the owner of the land bears the burden of demonstrating that the use of the land is primarily agricultural. This burden cannot be met without submitting objective evidence that:

(a) the plants, crops, trees, forest products, orchard crops, livestock, captive deer or elk, poultry or fish which were produced **or which were attempted to be produced** through use of the land were:

C. AGRICULTURAL LAND - MINIMUM SIZE: Tracts or parcels of land of **less than one (1) acre**, other than tracts or parcels used for the production of orchard crops, poultry or fish, **are not used primarily for agricultural purposes.**

Owner Name THUNBORG, SIEGFRIED JR AND PHYLLIS
Owner Address 469 E ELLA DR
CORRALES, NM 87048-0000
UNITED STATES OF AMERICA

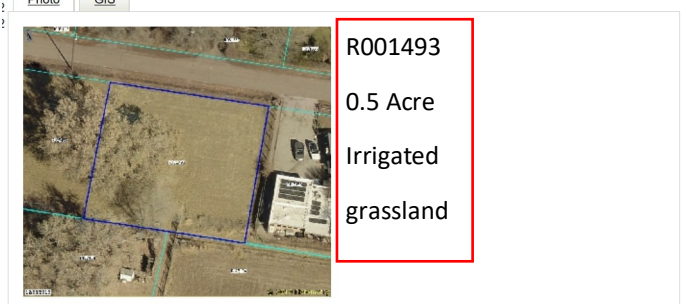
Actual Value (2023) \$338
Primary Taxable \$113

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$338	\$113	0.500	21780.000	1.000

Transfers
No Transfer Documents

Images

Photo GIS



R001493
0.5 Acre
Irrigated
grassland

Owner Name RIVERA, DONALD
Owner Address 36 LAS COLONIAS
ALGODONES, NM 87001-8002
UNITED STATES OF AMERICA

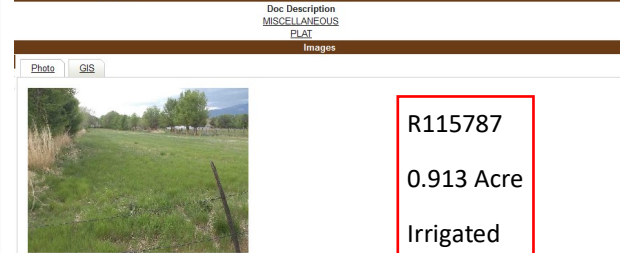
Actual Value (2020) \$616
Primary Taxable \$205

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$616	\$205	0.913	1.000	

Transfers
Doc Description
MISCELLANEOUS PLAT

Images

Photo GIS



R115787
0.913 Acre
Irrigated
Grassland

Owner Name SANCHEZ, GREG F & DEDE
Owner Address PO BOX 134
BERNALILLO, NM 87004
UNITED STATES OF AMERICA

Actual Value (2020) \$551
Primary Taxable \$184

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$551	\$184	0.816	35544.960	1.000

Transfers
Doc Description
QUIT CLAIM DEED
WARRANTY DEED
PLAT
PLAT

Images

Photo GIS



R000238
0.816 Acre
Irrigated
grassland

Owner Name GONZALEZ, PEDRO AND ANGELICA MARIA
Owner Address 147 SANCHEZ ROAD
CORRALES, NM 87048-0000
UNITED STATES OF AMERICA

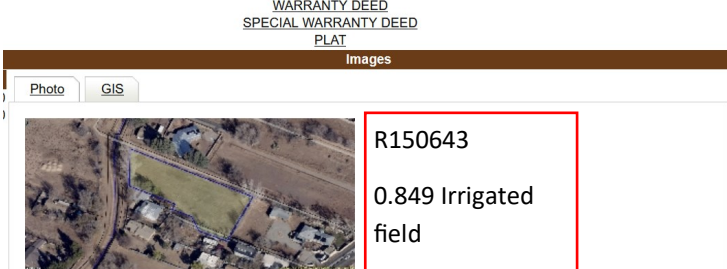
Actual Value (2023) \$573
Primary Taxable \$191

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$573	\$191	0.849	36999.860	1.000

Transfers
Doc Description
WARRANTY DEED
SPECIAL WARRANTY DEED
PLAT

Images

Photo GIS



R150643
0.849 Irrigated
field

Owner Name GRIEGO, LEONARD & ELAINE
Owner Address 5600 BLUE PINE AVE NW
ALBUQUERQUE, NM 87120
UNITED STATES OF AMERICA

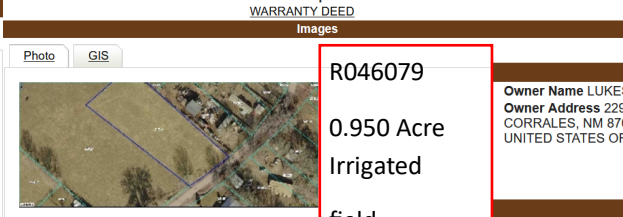
Actual Value (2020) \$641
Primary Taxable \$214

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$641	\$214	0.950	1.000	

Transfers
Doc Description
WARRANTY DEED

Images

Photo GIS



R046079
0.950 Acre
Irrigated
field

Owner Name LUKES, PETER AND CATHERINE
Owner Address 229 PASEO DE DULCELINA
CORRALES, NM 87048-8031
UNITED STATES OF AMERICA

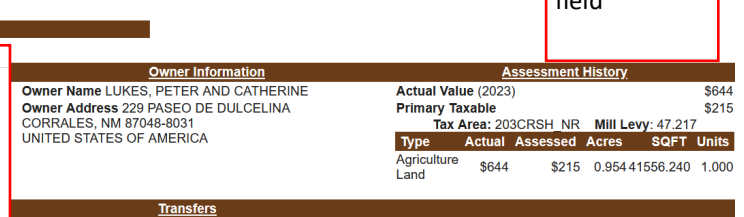
Actual Value (2023) \$644
Primary Taxable \$215

Type	Actual	Assessed	Acres	SQFT	Units
Agriculture Land	\$644	\$215	0.954	41556.240	1.000

Transfers
Doc Description
WARRANTY DEED

Images

Photo GIS



R026225
0.954 Acre
Irrigated
field



R001493
0.5 Acre
Irrigated
grassland



R115787
0.913 Acre
Irrigated
grassland



R000238
0.816 Acre
Irrigated
grassland



R150643
0.849 Irrigated
field &
0.267 residential



R046079
0.950 Acre
Irrigated
field



R026225
0.917 Acre
Irrigated
field
More .9
Acre Ag
Land this
entire
street

Discovery information requested was not provided

Evidence: Page 25

Following Requested Information was not provided and any introduction will be objected to and request for consequences be applied

Procedural data and Qualitive validation data for comparables valuation method

Characteristics modelled for comparison purposes land & improvement

List of similar market area-wide implementation of area-based valuation mechanism

Validation of Eagleweb Accuracy for my MLS-derived comparables list

Agricultural Use Applications for various approved irrigated lands

NMAC 3.6.7.36.B PROTEST HEARINGS - DISCOVERY - CONSEQUENCES OF FAILURE TO ALLOW DISCOVERY:

*(1) The protestant has **the right to discover** relevant and **material evidence in the possession of the assessor** prior to the protest hearing. If the assessor refuses to permit discovery, the county valuation protests board, for the purpose of resolving issues and disposing of the proceeding without undue delay despite the refusal, may take such action in regard to the refusal as is just, including but not limited to, the following:*

*(a) infer that the admission, testimony, documents or other evidence sought by discovery would have been **adverse to the position of the county assessor**;*

*(b) rule that, for the purposes of the proceeding, the matter or matters concerning which the evidence was sought be taken **as established against the position of the county assessor**;*

*(c) rule that the county **assessor may not introduce into evidence or otherwise rely, in support of any claim or defense, upon testimony by such party, officer or agent or upon the documents or other evidence discovery of which has been denied**; or*

*(d) rule that the county assessor **may not be heard to object to introduction and use of secondary evidence to show what the withheld admission, testimony, documents or other evidence would have shown**.*

(2) Any such action may be taken by written or oral order issued in the course of the proceeding or by inclusion in the decision of the board. It is the duty of the parties to seek and of the board to grant such of the foregoing means of relief or other appropriate relief.

Administrative Issues to Address

- ▶ Communications – are we able to use email as primary channel?
- ▶ Communications – how can I discuss this with the protest board ahead of time
- ▶ Filing Discovery Requests – is there a form for this – IPRA?
- ▶ Confirm binding laws – NMSA 7 (2021) and NMAC 3.6 (2020)
- ▶ Scheduling Problem according to Property Tax Code (PTC)
 - ▶ PTC 7-38-27 States: **“the hearing shall be conducted so that an ample opportunity is provided for the presentation of complaints and defenses.”**
 - ▶ **20 minutes per lot is not ample or adequate**
 - ▶ **Please adjust to either 120 minutes for a unified hearing or 4 60 minute hearings**
 - ▶ **Clarity – what is the scope of each property hearing. PTC 7-38-28 establishes a protest process for each order of the government, of which there are 7. I expect 7 hearings not 4.**
- ▶ **Legal Representation – I am representing myself in this matter and will raise NM Constitution, NMSA and PTC violations as a portion of my argument**
- ▶ **Delivery of materials before the hearings.**
 - ▶ **I plan to bring 5 hardcopies to the hearing and will email you a pdf 72 hours prior to the hearing**

Discovery – Notice of Valuation Protests

- ▶ 1. Comparable Properties List
- ▶ 2. NMSA 7-36-15(B) Characteristic Data of comparable properties establishing similarities and differences
- ▶ 3. NMAC 3.6.5.23(C) Appraisal Scheduling Policy for Corrales (frequency, %coverage)
- ▶ 4. NMAC 3.6.5.23(C) Appraisal Scheduling Policy for the county, Placitas, Bernalillo, Bosque Encantado (frequency, %coverage)
- ▶ 5. List of Changes made to tool for corrales 2022-2023 and 2021-2022
- ▶ 6. NMSA 7-36-16(E) Qualitative validation data for corrales 2020,2021,2022 (COV and/or COD)
- ▶ 7. NMSA 7-38-19(D) mass appraisal tool details - version, internal model parameters for corrales, placitas, bosque encantado and surrounding area
- ▶ 8. NMSA 7-38-19(D) Appraisal characteristic data fields used for Placitas, Bosque encantado and Corrales
- ▶ 9. NMSA 7-38-19(D) Data supporting model boundaries within the village
- ▶ 10. NMSA 7-38-19(D) Other areas in the County using an area-based assessment mechanism
- ▶ 11. NMSA 7-38-19(D) largest by area mass appraisal based assessment region in the county?
- ▶ 12 NMSA 7-38-19(D) Qualitative validation data for this largest assessment region
- ▶ 13. NMSA 7-38-19(D) Characteristic Data modelled for this largest assessment region

Background on relevant law text

- ▶ NMSA 7-38-27
 - ▶ A. Except for the rules relating to discovery, the technical rules of evidence and the Rules Civil Procedure for the District Courts do not apply at protest hearings before a county valuation protests board, but the hearing shall be conducted so that an ample opportunity is provided for the presentation of complaints and defenses. All testimony shall be taken under oath. A verbatim record of the hearing shall be made but need not be transcribed unless required for appeal purposes.
- ▶ NMSA 7-36-15(B)
 - ▶ (1) shall apply generally accepted appraisal techniques; and
 - ▶ **How presumption of assessor's valuation may be overcome.** — The statutory presumption of correctness of the value of property by the county assessor for tax purposes can be overcome by a taxpayer showing that the assessor did not follow the applicable statutory provisions, or by presenting evidence tending to dispute the factual correctness of the valuation. *La Jara Land Developers, Inc. v. Bernalillo Cnty. Assessor*, 1982-NMCA-006, 97 N.M. 318, 639 P.2d 605.
 - ▶ B. COMPARABLE SALES METHOD.
 - ▶ **"Comparable property"** is property similar to the property being appraised, which has been recently sold or is currently being offered for sale in the same or competing areas. *Peterson Props. v. Valencia Cnty. Valuation Protests Bd.*, 1976-NMCA-043, 89 N.M. 239, 549 P.2d 1074; *New Mexico Baptist Found. v. Bernalillo Cnty. Assessor*, 1979-NMCA-102, 93 N.M. 363, 600 P.2d 309.
 - ▶ **"Comparable"** is defined as capable of being compared with, worthy of comparison, and thus must necessarily include dissimilarities as well as similarities. *Peterson Props. v. Valencia Cnty. Valuation Protests Bd.*, 1976-NMCA-043, 89 N.M. 239, 549 P.2d 1074.
 - ▶ **"To compare"**. — In reviewing sales of other properties, "to compare" means to examine the characteristics or qualities of one or more properties for the purpose of discovering their resemblances or differences; the aim is to show relative values by bringing out characteristic qualities, whether similar or divergent, and thus, comparisons based on sales may be made according to location, age and condition of improvements, income and expense, use, size, type of construction and in numerous other ways. *Peterson Props. v. Valencia Cnty. Valuation Protests Bd.*, 1976-NMCA-043, 89 N.M. 239, 549 P.2d 1074.
- ▶ NMAC 3.6.5.23(C)
 - ▶ C. **CURRENT AND CORRECT VALUES OF PROPERTY DEFINED:** Assessors shall re-appraise properties either once per year (one-year reappraisal cycle), or once every two years (two-year reappraisal cycle). Assessor's may only change the current reappraisal cycle in their respective county after written approval is granted by the director.
- ▶ NMSA 7-36-16(E)
 - ▶ E. To aid the board of county commissioners in determining whether a county assessor is operating an efficient program of property valuation maintenance and in determining the amount to be allocated to him for this function, the county assessor shall present with his annual budget request a written report setting forth improvements of property added to valuation records during the year, additions of new property to valuation records during the year, increases and decreases of valuation during the year, the relationship of sales prices of property sold to values of the property for property taxation purposes and the current status of the overall property valuation maintenance program in the county. The county assessor shall send a copy of this report to the department.
- ▶ NMSA 7-38-19(D)
 - ▶ D. Except as provided otherwise in Subsection E of this section, valuation records are public records.
 - ▶ E. Valuation records that contain information regarding the income, expenses other than depreciation, profits or losses associated with a specific property or a property owner or that contain diagrams or other depictions of the interior arrangement of buildings, alarm systems or electrical or plumbing systems are not public records and may be released only in accordance with Paragraphs (2) through (7) of Subsection A of Section 7-38-4 NMSA 1978.

Discovery – Notice of Valuation Protests

Mass Appraisal Qualitative validation data for corrales 2022
(median,sales ratio study, COV and/or COD)

List of all market areas in the County using an area-based assessment mechanism (ie per acre or per sq ft). The list includes at least corrales

Data validation of spreadsheet on next page. I have this data for the listed records from Eagleweb. Can you confirm that Eagleweb data is accurate for these records, or provide this data directly. These are all comparable non-residential property records.

Comparables Detail needed 2023 and 2022 appraised values from eagleweb Assessment History Page

Property ID
 1015068142208
 1016069130515
 1016069130299
 1016068350415
 1016068348125
 1017068142099
 1016066191508
 1017068437147
 1016068348125
 1017068344316
 1016067496510
 1016066197520
 1016069164114
 1016069073181
 1015069332182
 1017068013342
 1016069070025
 1017068255049
 1016067064227
 1029076030040
 1026074494410
 1027073076370
 1025073397255
 1026073060260
 1024074410207
 1024074030010
 1025072048385
 1026072193364
 1022073315150
 1027073058069
 1024074439014
 1024073130120
 1024074037213
 1023074505018
 1023073516159
 1022075324220
 1023075157023
 1023074430510
 1029073143464
 1029074144092
 1029073239344
 1029073431418
 1029073221390
 1029073185442
 1029073332438
 1027072439294
 1026075264135
 1025075325254
 1025075392228
 1026073001291
 1025075445124
 1022074014123
 1021074447052
 1019073203395
 1019073180495
 1019073185515

This is an example of what I want – all records are non-residential land. I'd like the 2023 and 2022 values validated or provided in the event eagleweb is not correct.

Account Information
 Sandoval County Assessors Office
 Address:
 1500 Idalia Building D
 Bernalillo, NM 87004
 Phone:
 505-867-7662
 Office Hours:
 Monday-Friday, 8am-5pm
 Account Summary
 Account Detail
 Owner Information
 Assessment History
 Estimate Taxes
 Tax Information (Link to Eagle Treasurer Web)
 Attachments
 Account Detail
 Land
 Permits
 DCC33553322
 Transfers
 2022012098
 2022012095
 2021036267
 2021037279
 2021037279
 2021017844
 2015009844
 2015009843
 2013028600
 2012027028
 2012025368
 9999104506
 200016549
 999916549

Value Summary

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Land	\$142,500	\$138,230	\$132,558	\$111,720	\$111,720	\$87,695	\$87,695	\$87,695
Non-Residential Land Assessed	\$47,500	\$45,410	\$44,186	\$37,240	\$37,240	\$29,232	\$29,232	\$29,232
Total Actual Value	\$142,500	\$138,230	\$132,558	\$111,720	\$111,720	\$87,695	\$87,695	\$87,695
Total Assessed Value	\$47,500	\$45,410	\$44,186	\$37,240	\$37,240	\$29,232	\$29,232	\$29,232


Discovery – Agricultural Valuation Protest

- ▶ 1. List of Properties subject to penalty under 7-36-20 (H) since 12/1/2020
- ▶ 5. Ag Valuation Form for R001493
- ▶ 6. Ag Valuation Form for R026229
- ▶ 7. Ag Valuation Form for R000238
- ▶ 8. Ag Valuation Form for R046079
- ▶ 9. Ag Valuation Form for R041812
- ▶ 10. Ag Valuation Form for R150643
- ▶ 11. Ag Valuation Form for R143227
- ▶ 12. Ag Valuation Form for R132953

Closed Vacant Land Sales Corrales 2021-2023

1017068255049

996053




750 Perea Lane
Corrales NM

1000812






Lot 5 Paseo Trinidad Road
Corrales NM




1002533






229 PASEO DULCELINA Road
Corrales NM

List Price		\$265,000	\$99,990	\$250,000
Original List Price		\$300,000	\$99,990	\$250,000
Sold Price		\$265,000	\$90,000	\$263,000
Status		Closed	Closed	Closed
Status Date		06/07/2022	01/31/2022	11/15/2021
Days on Market		152	103	1
Cumulative Days on Market		152	103	1
Bedrooms		0	0	0
Baths - Total		0	0	0
Garage Spaces		0	0	0
Lot Acres		1.2	0.95	1
Year Built		0	0	0
Apx Structured SqFt		0	0	0
Price		\$265,000	\$90,000	\$263,000

1002532		1002259		1016067496510	
					
211 PASEO DULCELINA Road		Manierre		Lot 12 Nobles Lane	
Corrales NM		Corrales NM		Corrales NM	
List Price	\$250,000		\$350,000		\$275,000
Original List Price	\$250,000		\$350,000		\$275,000
Sold Price	\$250,000		\$350,000		\$270,000
Status	Closed		Closed		Closed
Status Date	05/19/2022		12/08/2021		12/20/2021
Days on Market	0		19		1
Cumulative Days on Market	0		19		1
Bedrooms	0		0		0
Baths - Total	0		0		0
Garage Spaces	0		0		0
Lot Acres	1		1.25		0.85
Year Built	0		0		0
Apx Structured SqFt	0		0		0
Price	\$250,000		\$350,000		\$270,000

		1017068437147			
1005383		1005206		1008011	
					
105 Richard Road Corrales NM		425 PASEO DULCELINA Road Corrales NM		Lot 11 E Alary Lane Corrales NM	
List Price	\$150,000	\$295,000	\$350,000		
Original List Price	\$150,000	\$295,000	\$350,000		
Sold Price	\$145,000	\$275,000	\$375,000		
Status	Closed	Closed	Closed		
Status Date	12/27/2022	01/24/2022	03/01/2022		
Days on Market	6	36	18		
Cumulative Days on Market	6	36	18		
Bedrooms	0	0	0		
Baths - Total	0	0	0		
Garage Spaces	0	0	0		
Lot Acres	0	0.99	1.02		
Year Built	0	0	0		
Apx Structured SqFt	0	0	0		
Price	\$145,000	\$275,000	\$375,000		

		1015067519222			
1014789		1018776		1016479	
					
448 Candi Lane Corrales NM		131 PERFECTO LOPEZ Road Corrales NM		W LA ENTRADA Corrales NM	
List Price	\$640,000	\$850,000	\$349,500		
Original List Price	\$640,000	\$895,000	\$349,500		
Sold Price	\$640,000	\$480,000	\$350,000		
Status	Closed	Closed	Closed		
Status Date	05/17/2022	03/17/2023	10/11/2022		
Days on Market	0	246	4		
Cumulative Days on Market	0	246	4		
Bedrooms	0	0	0		
Baths - Total	0	0	0		
Garage Spaces	0	0	0		
Lot Acres	1.6	2.98	1.08		
Year Built	0	0	0		
Apx Structured SqFt	0	0	0		
Price	\$640,000	\$480,000	\$350,000		

1017464



6861 CORRALES Road
Corrales NM

1017068013342

1017206



103 Stella Lane
Corrales NM

1017699



W Alary Lane
Corrales NM

List Price	\$565,000	\$219,000	\$346,000
Original List Price	\$565,000	\$219,000	\$346,000
Sold Price	\$520,000	\$204,500	\$346,000
Status	Closed	Closed	Closed
Status Date	08/15/2022	08/25/2022	06/25/2022
Days on Market	11	54	0
Cumulative Days on Market	11	432	0
Bedrooms	0	0	0
Baths - Total	0	0	0
Garage Spaces	0	0	0
Lot Acres	1.89	1	1
Year Built	0	0	0
Apx Structured SqFt	0	0	0
Price	\$520,000	\$204,500	\$346,000

1016068348125

997201 Public Detail Report - Land Closed 5301 Corrales Road, Corrales, NM 87048 LP: \$159,900

PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING

Area: 130 - Corrales **Lot SqFt:** 30,056 **On Market Date:** 07/22/2021
Zone Atlas: NOZA **Apx Lot Dim Side:** 381 **DOM:** 4
County: Sandoval **Price/Acre:** **Lot Size Source:** Survey
Acres: 0.69 **Price/SqFt:**
Subdivision: Corrales **Apx Lot Dim Front:** 100
of Lots: 1

**Legal Description:** Legal: S: 27 T: 12N R: 3E Subd: MAP 16 Tract: 122B

Tract: 122B **Block:** N/A
Unit: N/A **Section:** 27
Lot: N/A **Township:** 12N
Type: Agricultural; Residential **Range:** 3E
Property Sub-Type: Sale **Bank Owned:** No

Package Deal: No**Lot:** N/A

Distance to Cable: None **Distance to Phone:** None **Topography:** Mostly Level
Docs/Data Available: Survey **Distance to Gas:** None **Type:** Agricultural, Residential
Dist to Electrical: None **Possession:** Day of Funding **Utilities:** None; Other - See Remarks
Existing Survey: ILR Imprmnt Locatn **Restrictive Covenant:** Restrictive Covenant, Other - See Remarks **Utility Impact Fee:** Utility Impact Fee: Unknown
Finance Considered: Cash **Sales Info:** Seller Assist Ofrd: No, Trade/Xch Considered: No **Water Source:** None
Features: Partial Fencing, Views **Distance to Sewer:** None **Wastewater:** None
Utilities: None, Other - See Remarks **Title Evidence:** Titl Bndr Prior Clos, Title Ins Upon Clos **Distance to Water:** None
Timber/Mineral Right: Mineral Rights Unk, Timber Rights Unknown **Zoning:** A-1

Miscellaneous: HOA: No**Directions:** From 528 and Corrales Road---Head north on Corrales road about 3.3 miles. Property on the left/West side of the street.

Prop Specific Rmrks: Great opportunity to own a piece of Corrales on Corrales Road! Be careful if entering the building on this property. Property sold as-is. The home itself it not habitable. Please call for details on building guidelines/restrictions. Since lot is less than an acre, new construction can only be as large as this existing structure (estimated to be able 1600 square feet total). Buyers to do their Due Diligence with the Village of Corrales planning and zoning to verify all these restrictions and distance to utilities. See existing ILR Survey in documents.

UPC Code: 1016068348125**SAD:** No**GRT Code:** 29-504**Block:** N/A**Current Taxes:** 1,596.24**Tax Exemption:** Unknown**PID:** No

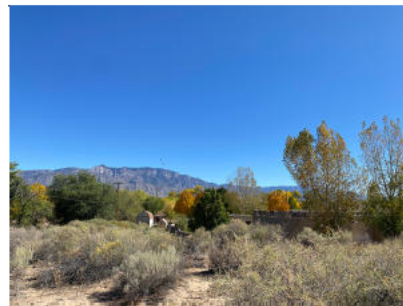
History for MLS # 997201	5301 Corrales Road, Corrales, NM 87048	\$159,900
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+ MLS #	Status	Price	% Change	Date	DOM	CDOM Address
+ 1000975	Closed	\$209,000	30.7%	10/19/2021	10	10 5301 Corrales Road
+ 997201	Closed	\$159,900		08/23/2021	4	4 5301 Corrales Road

979465 Public Detail Report - Land Closed 118 Stella Lane, Corrales, NM 87048 LP: \$190,000

PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING

Area: 130 - Corrales Lot SqFt: 43,560 On Market Date: 10/19/2020
 Zone Atlas: 48 Apx Lot Dim Side: 320 DOM: 153
 County: Sandoval Price/Acre: Lot Size Source: On-Line
 Acres: 1 Price/SqFt:
 Subdivision: CAMPO DE SUENOS Apx Lot Dim Front: 35
 # of Lots: 1



Legal Description: Legal: S: 27 T: 12N R: 3E Subd: CAMPO DE SUENOS Lot: 10

Tract: N/A Block: N/A
 Unit: N/A Section: 27
 Lot: 10 Township: 12N
 Type: Residential Range: 3E
 Property Sub-Type: Sale Bank Owned: No

Package Deal: No

Lot: 10

Acc. To Prop Line: Paved Road

Distance to Cable: At Line

Docs/Data Available: Aerial Map, Deed, Restrictive Covenant

Dist to Electrical: At Line

Existing Survey: ILR Imprvmnt Locatn

Finance Considered: Cash, Conventional

Features: No Trees, Views

Utilities: Cable Available, Electricity Available, Natural Gas Available, Phone Available, Sewer Not Available

Miscellaneous: HOA: No

Property Access: S Property Line

Distance to Phone: At Line

Distance to Gas: Call Listing Broker

Possession: Day of Funding

Restrictive Covenant: No Mobile Home, Not Divisible, Restrictive Covenant, Same As Zoning

Sales Info: Seller Assist Ofrd: No, Trade/Xch Considered: No

Distance to Sewer: Call Listing Broker

Title Evidence: Titl Bndr Prior Clos

Topography: Mostly Level, Terraced

Type: Residential

Utilities: Cable Available; Electricity Available; Natural Gas Available; Phone Available; Sewer Not Available

Utility Impact Fee: Utility Impact Fee: Unknown

Water Source: None

Wastewater: None

Distance to Water: Call Listing Broker

Zoning: R-1

Directions: From Alameda and Corrales Road (south Corrales), go north on Corrales Road for 3.8 miles, turn left onto Stella Lane, go to end of Stella Lane until you see cul de sac, lot is on the right/northwest side of cul de sac.

Prop Specific Rmrks: This is a great opportunity to build your dream home within the Village of Corrales! This one-acre residential property offers fantastic views of the Sandia Mountains. In addition to the great views, to the east and west are water ditches that offer great recreational trail opportunities including walking, horseback riding, or cycling. The property is within the Campo de Suenos neighborhood that includes superior custom homes. Great shopping and local restaurants are nearby.

SAD: No

Block: N/A

History for MLS # 979465

118 Stella Lane, Corrales, NM 87048

\$190,000

+	MLS #	Status	Price	% Change	Date	DOM	CDOM	Address
+	979465	Closed	\$190,000	2.7%	04/27/2021	153	818	118 Stella Lane
+	948349	Expired	\$185,000	-11.9%	09/30/2020	485	665	118 Stella Lane
+	934436	Expired	\$210,000		06/17/2019	180	180	118 Stella Lane

1016068350415

991581 Public Detail Report - Land Closed Lot 6 Coroval Court, Corrales, NM 87048 LP: \$280,000

PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING

Area: 130 - Corrales Lot SqFt: 49,105 On Market Date: 05/10/2021
 Zone Atlas: NOZA Apx Lot Dim Side: 300 DOM: 4
 County: Sandoval Price/Acre: Lot Size Source: Survey
 Acres: 1.13 Price/SqFt:
 Subdivision: Berna- Val Apx Lot Dim Front: 177
 # of Lots: 1



Legal Description: S:3 T:11N R: 03E Subd: Berna-Val Estates Lot 6

Tract: NA Block: NA
 Unit: NA Section: NA
 Lot: 6 Township: NA
 Type: Acreage; Agricultural; Residential Range: NA
 Property Sub-Type: Sale Bank Owned: No

Packages MLS #: TBD

Package Deal: Yes

Package Details: Call listing broker

Lot: 6

Acc. To Prop Line: Public Road

Distance to Cable: 0 - 1/4 Mile

Docs/Data Available: Plat Map, Survey

Dist to Electrical: On Property

Existing Survey: Staked Boundary Srvy

Finance Considered: Cash, Conventional

Features: Horses Permitted, Partial Wooded, Views, Other - See Remarks

Utilities: Electricity Available, Natural Gas Available, Sewer Not Available, Water Not Available, Other - See Remarks

Property Access: W Property Line

Distance to Phone: 0 - 1/4 Mile

Distance to Gas: 0 - 1/4 Mile

Possession: Day of Funding

Restrictive Covenant: Same As Zoning

Sales Info: Seller Assist Ofrd:

No, Trade/Xch Considered: No

Distance to Sewer: None

Title Evidence: Title Ins Upon Closg

Topography: Mostly Level

Type: Acreage, Agricultural, Residential

Utilities: Electricity Available; Natural Gas Available; Sewer Not Available; Water Not Available; Other - See Remarks

Utilities Expnsn Chg: Utilities Expnsn Chg: No

Utility Impact Fee: Utility Impact Fee: Unknown

Water Source: Other - See Remarks, Private Well

Wastewater: None

Distance to Water: None

Zoning: A-1

Miscellaneous: HOA: No

HOA Covers Type: None

Directions: From Corrales Rd and Priestly rd, go east to first T intersection, turn right then quickly take a left. Cross over the irrigation canal. Go east to next T. Turn right then quick left, drive to end of road which is Coroval Court . Lot 6 is on the left.

Prop Specific Rmrks: Beautiful mostly level 1.05 acre wooded lot on green side of Village of Corrales in the Bosque close to walking trails. Some Sandia mountain views possible. This lot and the adjacent lot 7 (which is also for sale) are the only 2 lots on a small cul de sac. Lovely homes nearby. Minutes to village shops and restaurants or Albuquerque amenities. Electricity on site. Natural gas nearby. Buyer will need to install a septic system and a well when house is built. No HOA.

SAD: No
Block: NA

History for MLS # 991581 Lot 6 Coroval Court, Corrales, NM 87048 \$280,000

+ MLS #	Status	Price	% Change	Date	DOM	CDOM	Address
+ 991581	Closed	\$280,000		06/04/2021	4	4	Lot 6 Coroval Court

1017068013342 and

1016067188066

991587 Public Detail Report - Land Closed		Lot 7 Coroval Court, Corrales, NM 87048		LP: \$280,000
PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING				
Area:	130 - Corrales	Lot SqFt:	49,105	On Market Date: 05/10/2021
Zone Atlas:	A16	Apx Lot Dim Side:	300	DOM: 3
County:	Sandoval	Price/Acre:		Lot Size Source: Survey
Acres:	1.13	Price/SqFt:		
Subdivision:	Berna- Val	Apx Lot Dim Front:	177	
# of Lots:	1			
Legal Description: S:11 T: 11 N R: 3E Subd: Berna-Val Estates Block 5 A Lot 7				
Tract:	NA	Block:	NA	
Unit:	NA	Section:	NA	
Lot:	6	Township:	NA	
Type:	Acreage; Agricultural; Residential	Range:	NA	
Property Sub-Type:	Sale	Bank Owned:	No	



1016066191508

Package Deal: No

Lot: 6

Acc. To Prop Line: Public Road

Distance to Cable: 0 - 1/4 Mile

Docs/Data Available: Plat Map, Survey

Dist to Electrical: On Property

Existing Survey: Staked Boundary Srvy

Finance Considered: Cash, Conventional

Features: Horses Permitted, Partial Wooded, Views, Other - See Remarks

Utilities: Electricity Available, Natural Gas Available, Sewer Not Available, Water Not Available, Other - See Remarks

Property Access: W Property Line

Distance to Phone: 0 - 1/4 Mile

Distance to Gas: 0 - 1/4 Mile

Possession: Day of Funding

Restrictive Covenant: Same As Zoning

Sales Info: Seller Assist Ofrd: No, Trade/Xch Considered: No

Distance to Sewer: None

Title Evidence: Title Ins Upon Closg

Topography: Mostly Level

Type: Acreage, Agricultural, Residential

Utilities: Electricity Available; Natural Gas Available; Sewer Not Available; Water Not Available; Other - See Remarks

Utilities Expsn Chg: Utilities Expsn Chg: No

Utility Impact Fee: Utility Impact Fee: Unknown

Water Source: Other - See Remarks, Private Well

Wastewater: None

Distance to Water: None

Zoning: A-1

Miscellaneous: HOA: No

HOA Covers Type: None

Directions: From Corrales Rd and Priestly rd, go east to first T intersection, turn right then quickly take a left. Cross over the irrigation canal. Go east to next T. Turn right then quick left, drive to end of road which is Coroval Court . Lot 7 is on the right.

Prop Specific Rmrks: Beautiful mostly level 1.13 acre wooded lot on green side of Village of Corrales in the Bosque close to walking trails. Some Sandia mountain views possible. This lot and the adjacent lot 6 (which is also for sale) are the only 2 lots on a small cul de sac. Lovely homes nearby. Minutes to village shops and restaurants or Albuquerque amenities. Electricity on site. Natural gas nearby. Buyer will need to install a septic system and a well when house is built. MRGCD ditch irrigation maybe possible. No irrigation gate present at this time. No HOA.

SAD: No
Block: NA

History for MLS # 991587 Lot 7 Coroval Court, Corrales, NM 87048 \$280,000

+ MLS #	Status	Price	% Change	Date	DOM	CDOM Address
+ 991587	Closed	\$280,000		06/04/2021	3	3 Lot 7 Coroval Court

990888 Public Detail Report - Land Closed 348 Perea Lane, Corrales, NM 87048 LP: \$545,000

PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING

Area: 130 - Corrales Lot SqFt: 87,120 On Market Date: 04/30/2021
 Zone Atlas: NOZA Apx Lot Dim Side: 185 DOM: 9
 County: Sandoval Price/Acre: Addl Lot Dim: 188x474x180x384
 Acres: 2 Price/SqFt: Lot Size Source: Survey
 Subdivision: NA Apx Lot Dim Front: 474
 # of Lots: 1



1017068142099

Legal Description: Lands of Schmidt David R Tract B

Tract: NA Block: NA
 Unit: NA Section: NA
 Lot: NA Township: NA
 Type: Acreage; Agricultural; Residential Range: NA
 Property Sub-Type: Sale Bank Owned: No

Package Deal: No

Lot: NA

Acc. To Prop Line: Gravel Road
Distance to Cable: Call Listing Broker
Docs/Data Available: Disclosure Statement, Survey
Dist to Electrical: Call Listing Broker
Existing Survey: Staked Boundary Srvy
Finance Considered: Cash, Conventional
Features: Fenced/Crossed, Horses Permitted, Partial Wooded, Views, Wood Fence, Other - See Remarks
Utilities: Electricity Available, Natural Gas Available, Underground Utilities, Other - See Remarks

Options: Build To Suit
Property Access: Gravel Road
Distance to Phone: Call Listing Broker
Distance to Gas: Call Listing Broker
Possession: Day of Funding
Restrictive Covenant: Restrictive Covenant, Same As Zoning
Sales Info: Seller Assist Ofrd: No, Trade/Xch Considered: No
Distance to Sewer: Call Listing Broker
Title Evidence: Exst. Title Policy

Topography: Mostly Level
Type: Acreage, Agricultural, Residential
Utilities: Electricity Available; Natural Gas Available; Underground Utilities; Other - See Remarks
Utility Impact Fee: Utility Impact Fee: No
Water Source: Other - See Remarks, Private Well
Wastewater: None
Distance to Water: Call Listing Broker
Zoning: A-2

Miscellaneous: HOA: No

Directions: From Alameda/Corrales Road proceed north approximately 3.5 miles to Perea Lane - turn right (east) and follow lane to property just past curves - fenced and look for sign

Prop Specific Rmrks: Under Contract taking Backup Offers. Travel down a truly "Corrales" lane to reach this truly one of a kind acreage! Fully fenced - 80 trees with irrigation - beautiful mountain views - private lane - the lot is cleared and ready to build on - bring the animals or put in a vineyard - the opportunities are endless! Seller is an award winning custom home builder who can build you your dream home if you choose!

SAD: No
Block: NA

History for MLS # 990888 348 Perea Lane, Corrales, NM 87048 \$500,000

+ MLS #	Status	Price	% Change	Date	DOM	CDOM Address
+ 990888	Closed	\$500,000		08/03/2021	9	9 348 Perea Lane

985697 Private Detail Report - Residential Closed		130 Koontz Road, Corrales, NM 87048		LP: \$848,000	
PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING					
Area:	130 - Corrales	Apx Structured SqFt:	3,667	On Market Date:	02/12/2021
Zone Atlas:	NOZA	Lot SqFt:	87,120	DOM/CDOM:	12/12
County:	Sandoval	Price/SqFt:	236.16		
Lot Acres:	2	SqFt Source:	Per Appraisal		
Lot Description: Cul De Sac					
Lot Size Source: Survey					
Legal Description: LEGAL: S: 15 T: 12N R: 3E SUBD: LANDS OF KOONTZ JASPER F TRACT: 2					
Age:	31 - 40	HOA	No	Green:	No
Year Built:	1983	Short Sale:	No	HERS:	No
Build Description:	Resale	Bank Owned:	No	Disability Access:	Unknown
Stories:	1				
Property Sub-Type: Detached					
Bedrooms:	3	Elementary School:	Corrales	Garage Spaces:	0
Baths(FTH):	3 (1 2 0)	Middle School:	Taylor	Carport Spaces:	4
Builder:	Calvin	High School:	Cibola		
Supra Box:	Yes	Offsite Built:	No		
Lockbox Serial #: 32879419					
Lockbox Location: Previous appointment only - call listing Agent					
Room Name	Length	Width	Level	Room Name	Length
Family Room	27.4	12	Main	Bedroom 2	12.6
Kitchen	17.7	9.2	Main	Bedroom 3	14.9
Living Room	31.8	19	Main		
Master Bedroom	15.5	15.2	Main		
Interior Features: 2+ Living Areas; Beam Ceiling; Breakfast Nook; Cathedral Ceiling; Formal DR; Foyer; MB Dbl Sink; MB Shower Only; Separate Entrance Exterior Features: Back Yard Access; Barn Stalls/Other; Courtyard; Fenced All; Patio Covered; RV Pad; Workshop Construction: Adobe Style: Custom; Pueblo Roof: Bitumen; Metal; TPO (G) Heating: Baseboard; Electric; Solar Passive (G) Cooling: 2+ Units: Evaporative Cooling Windows: Metal Clad; Thermal-Double Pane; Wood Flooring: Carpet; Tile Green Energy Electric: None Electric Provider: Public Utility Utilities: Electricity Connected; Natural Gas Connected Basement: No Miscellaneous: Guard House/Service: No; Hist Prop/Lndmk: No; Rented: No; Land Lease: No; HOA: No					
Master Bath Desc: 3/4 Bath Appliances: Dishwasher; Disposal; Double Oven; Dryer; Frestnd Gas Stv/Ovn; Microwave; Refrigerator; Self Clean Oven; Washer; Water Soft. Owned Laundry Location: Service Room Laundry Power: Electric Private Pool: No Possession: Day of Funding Sales Info: Seller Assist Ofrd: No; FIRPTA: No; Trade/Xch Considered: No Sunroom: Sunroom: No Water Source: Private Well Wastewater: Septic Tank Water Conservation: Zoning: A-1 Concession Amount: 5,000; Concessions: Yes					
Directions: From Alameda and Corrales Road approx. 7.5 miles North through the Village. OR from 528 and Corrales Road approximately 1 mile East. Koontz Rd. is on the south side of Corrales road. Prop Specific Rmrks: Wonderful Corrales property nestled in two green acres with Ditch Irrigation rights. Double walled adobe construction with soaring high latilla ceilings, exposed vigas throughout & loads of natural light in every room. All rooms are big, cozy & well designed for comfort & functionality. 2 living areas, kitchen, 3 bedrooms, 2 bathrooms, breakfast nook, impressive grand room with southwestern character & charm. Completely renovated Casita, 4 stall barn, workshop area, covered RV port with additional storage space & 4 carports. The 2nd acre also has water irrigation with piped line underground, it is ready for your horse arena, farming or anything you desire. Very peaceful neighborhood in a private setting within Corrales Green Belt. This truly is a peaceful private oasis! LO/SO Remarks: Showing Requirements: 24 hour notice please and proof of funds. Please use Showing time. Owner/broker. Please call Aldo Reza (505) 600-2695 with any questions. The 3,667 sf includes the 500 sf Casita. Sellers respectfully request home is only shown to pre qualified buyers. Please follow Covid-19 guidelines. Shoe coverings, and gloves provided at main entrance Showing Requirements: Appt w/Listing Brkr; Schedule via ShowingTime; See LO/SO Remarks Showing Information: See LO/SO Remarks Owner Name: Listing Member: Aldo A Reza Owner Phone: License #: 20126 Owner Phone 2: Phone: 505-600-2695 Owner/Broker: Yes Email: aldo.reza@gmail.com QB Name: Sandylee Pasquale QB License #: 4056 Listing Office: (PASQ01)Pasquale Realty Phone: 505-296-5636 Fax: 505-291-5555 UPC Code: 1016070481191 GRT Code: 29-504 Current Taxes: 6,816.12 Tax Exemption: Unknown PID: No LBP Disclosure: No NMAR 2100 Disclosure: Yes How Sold: Conventional Faces: North FIRPTA: No Land Lease: No Hist Prop/Lndmk: No Unconditional Comp: 3% Variable Rate Comm: No Comp Comments: Guard House/Service: No Rented: No Buyer Exclusion: No Pending Date: 03/01/2021 Original List Price: 848,000 Closing Date: 03/31/2021 Agreement Type: Exclusive Right To Sell Service Type: Full Service Pending Date: 03/01/2021 Status Change Date: 04/05/2021 Selling Office: Sotheby's International Realty Concessions: Yes Concession Amount: 5,000 On Market Date: 02/12/2021 Coming Soon End Date: 02/17/2021 Listing Contract Date: 02/11/2021 Estimated Closing Date: 03/31/2021 Selling Member: Giulia Urquhart Closing Price: 866,000 Prepared By: pettyc					

968792 Private Detail Report - Residential Closed		7777 Corrales Road, Corrales, NM 87048		LP: \$840,000	
PLEASE USE THE NEWEST "ABQ DETAIL REPORT", THIS IS AN OLDER REPORT AND MAY NOT HAVE ALL DATA FIELDS SHOWING UP FOR THIS LISTING					
Area:	130 - Corrales	Apx Structured SqFt:	3,620	On Market Date:	05/23/2020
Zone Atlas:	NOZA	Lot SqFt:	108,464.4	DOM/CDOM:	23/23
County:	Sandoval	Price/SqFt:	229.56		
Lot Acres:	2.49	SqFt Source:	Floorplan		
Lot Size Source: On-Line					
Legal Description: LEGAL: S: 15 T: 12N R: 3E SUBD: LANDS OF LUJAN JOHN V AND RACHEL F LOT: A2					
Age:	10 - 15	HOA	No	Green:	No
Year Built:	2006	Short Sale:	No	HERS:	No
Build Description:	Resale	Bank Owned:	No	Disability Access:	Unknown
Stories:	1				
Property Sub-Type:	Detached				

Bedrooms:	4	Middle School:	Taylor	Garage Spaces:	3	Loft:	No
Baths(FTH):	3 (2 0 1)	High School:	Cibola	Carport Spaces:			
Builder:	Calvert Homes	Offsite Built:	No				
Supra Box:	Yes						
Lockbox Serial #:	32865801						
Lockbox Location: on the side, near garage on the shed door							

Room Name	Length	Width	Level	Room Name	Length	Width	Level
Dining Room	15	12.5	Main	Bedroom 2	14	11	Main
Family Room	21.6	20	Main	Bedroom 3	13	11.4	Main
Kitchen	21	15	Main	Bedroom 4	12	13	Main
Living Room	24	19.7	Main				
Master Bedroom	17.8	17.6	Main				

Interior Features: 2+ Living Areas; Alarm System; Beam Ceiling; Ceiling Fan(s); Dressing Area; Family DR; Jack and Jill Bath; MB Dbl Sink; Raised Ceiling; Separate Entrance; Separate Tub; Skylights(s)		Master Bath Desc: Full Bath	
Exterior Features: Back Yard Access; Barn Stalls/Other; Courtyard; Fenced Backyard; Hot Tub; Patio Covered; Solar Panels; Storage; Wall Privacy; Walled Backyard		Appliances: Central Vac; Cooktop; Dishwasher; Disposal; Double Oven; Downdraft Range; Dryer; Microwave; Refrigerator; Washer	

Construction: Frame	Landscape: Bubble Drip (G); Front and Back; SW Gravel Lndscp; Trees	Laundry Location: Service Room	Sales Info: Seller Assist Ofrd: No;
Style: Contemporary; Custom	Exterior Material: Stucco	Laundry Power: NG & Electric	FIRPTA: No; Trade/Xch Considered: No
Roof: Bitumen; Flat; Positive Pitched	Fireplace: Yes	Green Energy Generation: Solar	Sunroom: Sunroom: No
Heating: Central Forced Air; Radiant; Solar Active (G)	Fireplace: (2); Custom; Gas Log; Two Way	Private Pool: No	Water Source: Private Well
Cooling: 2+ Units; Central Air; Refrigerated	Finance Considered: Cash; Conventional; VA	Possession: Day of Funding	Wastewater: Septic Tank
Windows: Low-E; Thermal-Double Pane	Irrigation Source: Ditch; Irrigation Possible		Water Conservation:
Flooring: Tile			Zoning: R-1
Green Energy Electric: Photovoltaics Seller Owned			Garage Type: Attached; Finished; Opener(s); Oversized; Storage; Two Doors
Electric Provider: Community			Concessions: No
Utilities: Electricity Connected; Water Connected			
Basement: No			
Miscellaneous: Guard House/Service: No; Hist Prop/Lndmk: No; Rented: No; Land Lease: No; HOA: No			

Directions: From Alameda & Corrales Road. Turn right onto Corrales Road, and take Corrales Road northeast through the Village of Corrales for about 5.5 miles. Turn Left onto the private driveway at 7777 Corrales Rd, and home will be the first house on the Left.

Prop Specific Rmrks: Don't miss this Contemporary Southwestern Custom Calvert Home on 2.5 acres. A perfect horse property Located in Corrales' Greenbelt! Huge irrigated grass field, w/ corral & barn w/tack room! Zoned Radiant Heat, Owned Solar Panels, French Doors Throughout, central vac system, & more! The large foyer welcomes you with high ceilings & beautiful wooden beams in the open living room. Custom Porcelain Tile throughout. A Chef's Kitchen w/ granite counter tops, large Jen-air cooktop, double ovens, two sinks, plenty of countertop & cabinet space. Spacious master bedroom w/ separate sitting space, huge bathroom w/ chromium chakra tub & steam room/shower, connected to a walk in closet. Large laundry room & an oversized 3 car garage! Jack & Jill Bedrooms w/ garden jet tub standing shower & a 4th bed/

LO/SO Remarks: ALARM SYSTEM!! Code is in showing info. Please give sellers 48 Hours to respond to all offers, please note that weekends might take longer, the seller will respond as soon possible. Title is started with Mark Dorak with Fidelity National Title.

Showing Requirements: Schedule via ShowingTime

Showing Information: See LO/SO Remarks

Owner Name:	Listing Member: New Mexico Home Group	QB Name: Mike Taylor
Owner Phone:	License #:	QB License #: 19076
Owner Phone 2:	Phone: 505-304-9773	Listing Office: (RONM05)Realty One of New Mexico
Owner/Broker: No	Email: newmexicohomegroup@gmail.com	Phone: 505-883-9400
	Co-listing Member: Tess A Walker	Fax: 505-883-5605
	505-681-0770	
	TessTheRealtor@gmail.com	
	Co-listing Office: Realty One of New Mexico	

UPC Code: 1016070440208	LBP Disclosure: No	Hist Prop/Lndmk: No	Guard House/Service: No
GRT Code: 29-504	NMAR 2100 Disclosure: No	Unconditional Comp: 3%	Rented: No
Current Taxes: 9,833.76	How Sold: Cash	Variable Rate Comm: No	Buyer Exclusion: No
Tax Exemption: Unknown	Faces: West	Comp Comments:	
PID: No	FIRPTA: No		
Flood Insurance Required: Unknown	Land Lease: No		

Pending Date: 06/15/2020	Service Type: Full Service	On Market Date: 05/23/2020	Closing Price: 831,000
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Closed Residential Sales Corrales 2021-2023

1001182



166 W La Entrada
Corrales NM

1001518



6767 CORRALES Road
Corrales NM

1001941



10 PASEO DEL LUZ DE NOCHES
Corrales NM

List Price	\$1,100,000	\$925,000	\$1,569,000
Original List Price	\$1,100,000	\$925,000	\$1,569,000
Sold Price	\$980,000	\$925,000	\$1,500,000
Status	Closed	Closed	Closed
Status Date	01/28/2022	12/06/2021	12/05/2021
Days on Market	103	4	0
Cumulative Days on Market	103	4	0
Bedrooms	5	5	4
Baths - Total	4	4	4
Garage Spaces	5	3	3
Lot Acres	2.71	1.03	1
Year Built	1977	1990	0
Apx Structured SqFt	3,000	2,708	3,393
Price	\$980,000	\$925,000	\$1,500,000

1002617



213 N CAMINO LOS MILAGROS
NW
Corrales NM

1003273



3871 CORRALES Road
Corrales NM

1006604



566 Camino De Lucia
Corrales NM

List Price	\$485,000	\$750,000	\$545,000
Original List Price	\$485,000	\$750,000	\$545,000
Sold Price	\$485,000	\$712,000	\$560,000
Status	Closed	Closed	Closed
Status Date	11/20/2021	12/15/2021	02/24/2022
Days on Market	15	21	12
Cumulative Days on Market	15	21	12
Bedrooms	3	3	2
Baths - Total	2	2	2
Garage Spaces	2	3	3
Lot Acres	1.02	2	1
Year Built	1963	1950	1984
Apx Structured SqFt	2,251	3,400	2,051
Price	\$485,000	\$712,000	\$560,000

1005529



280 OLD CHURCH Road
Corrales NM

1013778



75 CAMINO SIN PASADA Road
Corrales NM

1016377



22 VILLA DE PAZ Road
Corrales NM

List Price	\$699,000	\$700,000	\$744,900
Original List Price	\$699,000	\$700,000	\$850,000
Sold Price	\$740,000	\$700,000	\$688,232
Status	Closed	Closed	Closed
Status Date	12/23/2021	06/21/2022	11/08/2022
Days on Market	3	4	98
Cumulative Days on Market	3	4	98
Bedrooms	4	4	4
Baths - Total	2	3	4
Garage Spaces	2	3	3
Lot Acres	1	1	1
Year Built	2021	2003	2006
Apx Structured SqFt	2,000	2,573	3,340
Price	\$740,000	\$700,000	\$688,232

1008976



452 W MEADOWLARK Lane
Corrales NM

1010790



4259 CORRALES Road
Corrales NM

1016625



5366 Corrales Road
Corrales NM

List Price	\$700,000	\$550,000	\$1,093,000
Original List Price	\$575,000	\$550,000	\$1,093,000
Sold Price	\$675,000	\$560,000	\$1,093,000
Status	Closed	Closed	Closed
Status Date	05/13/2022	07/05/2022	06/10/2022
Days on Market	8	11	0
Cumulative Days on Market	8	11	0
Bedrooms	3	3	3
Baths - Total	3	2	2
Garage Spaces	3	0	2
Lot Acres	1.28	1	2.1
Year Built	1997	1977	1991
Apx Structured SqFt	2,263	2,560	3,458.76
Price	\$675,000	\$560,000	\$1,093,000

1018496



138 Chaparral Lane
Corrales NM

1013496



589 E Valverde Road
Corrales NM

1014785



252 Mira Sol Road
Corrales NM

List Price	\$1,125,000	\$425,000	\$899,000
Original List Price	\$1,125,000	\$425,000	\$899,000
Sold Price	\$983,500	\$460,000	\$910,000
Status	Closed	Closed	Closed
Status Date	08/22/2022	06/21/2022	08/05/2022
Days on Market	4	4	18
Cumulative Days on Market	4	4	18
Bedrooms	3	3	3
Baths - Total	2	3	4
Garage Spaces	2	2	3
Lot Acres	2.28	1	3
Year Built	1966	1990	1970
Apx Structured SqFt	3,008	2,041	2,599
Price	\$983,500	\$460,000	\$910,000

1015211



120 Stella Lane
Corrales NM

1015132



110 Coronado Road
Corrales NM

1016662



3 OLD SCHOOL HOUSE Road
Corrales NM

List Price	\$975,000	\$735,000	\$795,000
Original List Price	\$975,000	\$735,000	\$795,000
Sold Price	\$1,045,000	\$707,000	\$750,000
Status	Closed	Closed	Closed
Status Date	06/23/2022	06/24/2022	08/23/2022
Days on Market	1	3	17
Cumulative Days on Market	1	59	17
Bedrooms	3	4	3
Baths - Total	3	3	3
Garage Spaces	3	2	3
Lot Acres	1	1	1.02
Year Built	2007	2005	2004
Apx Structured SqFt	3,150	2,691	2,765
Price	\$1,045,000	\$707,000	\$750,000

1018710



20 Apple Blossom Lane
Corrales NM

1023408



424 MISSION VALLEY Road
Corrales NM

1024133



788 Camino de Lucia
Corrales NM

List Price	\$1,195,000	\$725,000	\$774,950
Original List Price	\$1,195,000	\$725,000	\$774,950
Sold Price	\$1,100,000	\$727,500	\$806,000
Status	Closed	Closed	Closed
Status Date	09/17/2022	10/31/2022	11/30/2022
Days on Market	32	0	3
Cumulative Days on Market	32	0	3
Bedrooms	4	4	4
Baths - Total	3	3	3
Garage Spaces	3	3	6
Lot Acres	1	1.03	1
Year Built	2006	2000	1987
Apx Structured SqFt	3,139	2,740	2,410
Price	\$1,100,000	\$727,500	\$806,000

1025563



115 AARAMAR Lane
Corrales NM

1024513



374 W MEADOWLARK Lane
Corrales NM

1025483



205 GRACE Lane
Corrales NM

List Price	\$710,000	\$725,000	\$739,900
Original List Price	\$710,000	\$725,000	\$750,000
Sold Price	\$705,000	\$725,000	\$685,000
Status	Closed	Closed	Closed
Status Date	02/26/2023	12/19/2022	04/04/2023
Days on Market	18	2	58
Cumulative Days on Market	18	2	58
Bedrooms	3	3	4
Baths - Total	3	2	3
Garage Spaces	0	2	2
Lot Acres	1	1.22	1
Year Built	1991	1985	2003
Apx Structured SqFt	2,416	2,983	2,758
Price	\$705,000	\$725,000	\$685,000

1033047



205 Santa Maria
Corrales NM

1033033



570 Camino De Lucia
Corrales NM

1034463



204 Dixon Road
Corrales NM

List Price	\$689,500	\$899,000	\$935,000
Original List Price	\$689,500	\$899,000	\$935,000
Sold Price	\$689,000	\$890,000	\$895,000
Status	Closed	Closed	Closed
Status Date	06/08/2023	06/02/2023	05/16/2023
Days on Market	12	17	0
Cumulative Days on Market	12	92	0
Bedrooms	4	4	4
Baths - Total	3	3	4
Garage Spaces	2	2	4
Lot Acres	1.04	1	2
Year Built	1994	2023	1968
Apx Structured SqFt	2,441	2,209	3,394
Price	\$689,000	\$890,000	\$895,000

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150 Cinco Milagros, Corrales, N X

https://www.zillow.com/homes/150-Cinco-Milagros-Corrales,-NM-87048_rb/1134

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4 bd 3 ba 4,291 sqft

150 Cinco Milagros, Corrales, NM 87048

Sold Sold on 10/14/22 Zestimate®: **\$1,105,100**

Est. refi payment: \$ -- **Refinance your loan**

Estimated Year Built 2002	Frame 0	Bedrooms 3
Full Baths 2	Half Baths 0	Estimated Remodel Year 0
Description	MODEL	

Length: 19.1
Width: 15

Property details

Parking
Parking features: Detached, Garage, Oversized, Storage, Workshop in Garage
Garage spaces: 2
Covered spaces: 2

Accessibility
Accessibility features: Wheelchair Access

Property
Levels: Two
Stories: 2
Exterior features: Balcony, Deck, Fully Fenced, Private Yard, Sprinkler/Irrigation, Private Entrance
Patio and porch details: Balcony, Covered, Deck, Open, Patio
Fencing: Gate

Construction details

Type and style
Home type: SingleFamily
Architectural style: Custom

Condition
Property condition: Resale
New construction: No

Lot
Lot size: 1.72 Acres
Lot features: Garden, Lawn, Landscaped, Meadow, Sprinklers
Partial, Trees, Views, Wooded

Other property information
Additional structures included:
Guest House, Outbuilding, Storage, Workshop
Parcel number: 1016067473352
Zoning description: A-1

guest

Highlight All Match Case Match Diacritics Whole Words 1 of 1 match

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1118 Loma Larga Rd, Corrales, NM 87048

https://www.zillow.com/homes/1118-Loma-Larga-Rd-Corrales,-NM-87048_rb/113

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4 bd | 5 ba | 4,242 sqft

1118 Loma Larga Rd, Corrales, NM 87048

Sold Sold on 04/29/22 Zestimate®: None

Est. refi payment: \$ -- [Refinance your loan](#)

Home value [Owner tools](#) Home details Neighborhood details

with online applications, you can quickly screen prospective tenants – for free.

[Learn more](#)

Refinance and save
Refinancing to a lower rate could help reduce your monthly payments and save thousands over the life of the loan.
[See today's rates](#)

Overview

Beautiful 4/5 bedroom, 4 1/2 bath, Corrales home nestled on 1.45 acres along with a 3000 s.f barn featuring a shop, 3 stalls with paddocks and a large pasture. Private pool, hot tub, and outdoor kitchen along with a large covered patio offer great outdoor entertaining space. In addition to the 4/5 bedrooms there is an office space with a joining library and a large second floor loft. Travertine and hardwood floors. Coffered ceilings. Ditch access. Middle Rio Grand Conservancy District irrigation rights. Upgrades include new stucco, new kitchen appliances, new paint throughout, new interior and exterior lighting, new upgraded water heater, and so much more. This amazing home won't last long!

[Show more](#)

Listed by:
Scott L Bogart 505-550-1212
Cottonwood Realty

Source: SWMLS, MLS#: 1007137

Zillow last checked: 1 hour ago

3000 Highlight All Match Case Match Diacritics Whole Words 1 of 1 match

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10 Coyote Trl, Corrales, NM 870 X

https://www.zillow.com/homes/10-Coyote-Trl-Corrales,-NM-87048_rb/113484106

weather unbiased Liberal Conservative Crap Product economy Gardening IPV6 robotics Garbage travel Other Bookmarks

Zillow Save Share More

6 bd | 4 ba | 4,384 sqft

10 Coyote Trl, Corrales, NM 87048

Sold Sold on 05/31/22 Zestimate®: **\$1,288,000**

Est. refi payment: \$ -- [Refinance your loan](#)

Home value [Owner tools](#) Home details Neighborhood details


[See today's rates](#)

Overview

Nestled in convenient south Corrales this adobe hacienda estate is a display of SW style. Enjoy traditional vigas, brick floors, kiva fireplaces and thick walls. Situated on 3.5 acres the main house features total privacy, Sandia Mountain views and pueblo architecture designed with inviting rooms and cozy private spaces. The main house offers 2 living areas, a large sunroom, a dining area featuring lots of windows, 4 bedrooms and 3 bathrooms. The detached casita is wonderful for multigenerational families or guests with 2 bedrooms, bath and living dining area. Outside relax in the pool or enjoy the **spacious detached studio**. Equestrian facilities include a **barn**, corral, and area for an arena. Mature

[Show more](#)

Listed by:
Brian M. Steudle 505-453-8686
Coldwell Banker Legacy

Source: SFARMLS, MLS#: 202200648 
Originating MLS: Albuquerque Board of REALTORS

Zillow last checked: 1 hour ago
Listing updated: July 14, 2023 at 10:09am

Bought with: NON MEMBER
NON MEMBER

barn

☐ Highlight All ☐ Match Case ☐ Match Diacritics ☐ Whole Words 1 of 2 matches

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20 Appleblossom Ln, Corrales, NM 87048

https://www.zillow.com/homes/20-Appleblossom-Ln-Corrales,-NM-87048_rb/113

weather unbiased Liberal Conservative Crap Product economy Gardening IPV6 robotics Garbage travel Other Bookmarks

Zillow Save Share More

4 bd | 3 ba | 3,139 sqft

20 Appleblossom Ln, Corrales, NM 87048

Sold Sold on 09/16/22 Zestimate®: **\$1,107,400**

Est. refi payment: \$ -- **Refinance your loan**

Home value Owner tools **Home details** Neighborhood details

Full bathrooms: 2
1/2 bathrooms: 1

Flooring
Flooring: Carpet, Tile

Heating
Heating features: Natural Gas, Radiant

Cooling
Cooling features: Refrigerated, 2 Units

Appliances
Appliances included: Dishwasher, Free-Standing Gas Range, Refrigerator, Range Hood, Water Softener Owned
Laundry features: Washer Hookup, Dryer Hookup, ElectricDryer Hookup

Property details

Parking
Parking features: Attached, Door-Multi, Garage, Two Car Garage
Garage spaces: 3
Covered spaces: 3

Property
Levels: One
Stories: 1
Private **pool**: Yes

Skylight(s)
Interior features: Ceiling Fan(s), Dual Sinks, Entrance Foyer, Family/Dining Room, Great Room, High Ceilings, High Speed Internet, Home Office, Jack and Jill Bath, Jetted Tub, Kitchen Island, Living/Dining Room, Multiple Living Areas, Main Level Master, Pantry, Skylights, Separate Shower, Cable TV, Walk-In Closet(s), Central Vacuum

Other interior features
Total structure area: 3,139
Total interior livable area: 3,139 sqft
Total number of fireplaces: 4
Fireplace features: Custom, Gas Log, Kiva, Outside

Lot
Lot size: 1 Acres
Lot features: Corner Lot, Cul-De-Sac, Lawn, Landscaped, Sprinklers Automatic, Trees, Views

Other property information
Parcel number: 1016067375144
Zoning description: A-1

pool ^ v ☐ Highlight All ☐ Match Case ☐ Match Diacritics ☐ Whole Words 2 of 3 matches

File Edit View History Bookmarks Tools Help


252 Chaparral Ln, Corrales, NM X +

← → ↻ 🏠 🔒 📏 📶 https://www.zillow.com/homes/252-Chaparral-Ln-Corrales,-NM-87048_rb/113491 📄 ☆ 📶 ⓘ 📄 📄 📄

weather unbiased Liberal Conservative Crap Product economy Gardening IPV6 robotics Garbage travel >> Other Bookmarks

Buy Re

Corral



Zillow Edit Save Share More

5 bd | 5 ba | 5,661 sqft

252 Chaparral Ln, Corrales, NM 87048

● **Off market** Zestimate®: **\$1,724,300** Rent Zestimate®: **\$8,269**

Est. refi payment: \$10,791/mo [Refinance your loan](#)

Home value Owner tools Home details Neighborhood details

Heating
Heating features: Gas

Appliances
Appliances included: Refrigerator
Laundry features: Service Room

Property details

Parking
Total spaces: 8
Parking features: Carport

Property
Pool features: Inground Gunite
Exterior features: Stucco
Patio and porch details: Covered, Screened, Other

Construction details

Type and style
Home type: SingleFamily
Architectural style: Ranch
Property subType: Detached

Condition
Year built: 1989

Other construction
Builder name: Unknown

Community and Neighborhood Details

Location
Region: Corrales

Other

Other facts
View(Nature

Total interior livable area: 5,661 sqft
Fireplace features: Custom

Lot
Lot size: 2.66 Acres
Lot features: Meadow, Views

Other property information
Additional structures included:
Storage, Tennis Court(s)
Parcel number: R143488
Zoning: A-1


OtherStructures: Storage, Tennis Court(s)

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← → × 🏠 🔒 https://eaweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R026227 ☆

📁 weather 📁 unbiased 📁 Liberal 📁 Conservative 📁 Crap 📁 Product 📁 economy 📁 Gardening 📁 IPV6 📁 robotics 📁 Garbage 📁 travel 📁 Tech 📁 tax protest >> 📁 Other Bookmarks



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[Land](#)

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2022005846

2019021619

2017003195

2016009692

200211678

200121629

199294978


199284358

199064567

197840548

197138805

1949007241

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Account: R026227

Location	Owner Information	Assessment History
Parcel Number 1-016-068-483-198	Owner Name TJTGROUP LTD AND EIGHT	Actual Value (2023) \$191,556
Tax Area 203CRSH_NR - 203CRSH_NR	GRADYS FAMILY LLC AND SLG HOLDING LLC	Primary Taxable \$63,852
Situs Address 189 PASEO DE DULCELINA	Owner Address 4131 BARBARA LOOP SE	Tax Area: 203CRSH_NR Mill Levy: 47.217
Legal Summary Legal: S: 27 T: 12N R: 3E Subd: DULCURT Lot: 5A	RIO RANCHO, NM 87124-1362	
	UNITED STATES OF AMERICA	

Type	Actual	Assessed	Acres	SQFT	Units
Non-Residential Land	\$191,556	\$63,852	0.9394	0902.840	1.000

Transfers		Doc Description
Sale Date	02/25/2022	WARRANTY DEED
	09/20/2019	WARRANTY DEED
		WARRANTY DEED
		WARRANTY DEED
		PLAT
		PLAT
		PLAT
		DEED
		PLAT
		PLAT
		DEED
		DEED

Tax Year	Taxes
*2023	\$3,014.88
2022	\$2,734.12

* Estimated

[Map](#) [Photo](#) [GIS](#)

Focusing On: 189 PASEO DE DULCELINA CORRALES 87048


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📁 weather 📁 unbiased 📁 Liberal 📁 Conservative 📁 Crap 📁 Product 📁 economy 📁 Gardening 📁 IPV6 📁 robotics 📁 Garbage 📁 travel 📁 Tech 📁 tax protest >> 📁 Other Bookmarks



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2022016234
1994045622

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Account: R111740

Location		Owner Information	Assessment History				
Parcel Number 1-017-068-255-049		Owner Name ZIATYK, ELIZABETH QUINN AND CAUSEY, JOEL PATRICK	Actual Value (2023)		\$249,492		
Tax Area 203CRSH_NR - 203CRSH_NR		Owner Address PO BOX 2282	Primary Taxable		\$83,164		
Situs Address 650 PEREA LN		CHINLE, AZ 86503-2282	Tax Area: 203CRSH_NR Mill Levy: 47.217				
Legal Summary Legal: S: 26 T: 12N R: 3E Subd: LANDS OF OSOFSKY WILLIAM G Tract: C3		UNITED STATES OF AMERICA	Type	Actual	Assessed	Acres	SQFT Units
			Non-Residential Land	\$249,492	\$83,164	1.223 53273.880	1.000

Transfers		Doc Description
Sale Date	06/06/2022	WARRANTY DEED
		MISCELLANEOUS

Tax Year	Taxes	Images		
2023	\$3,926.76	<div> <div>Map</div> <div>Photo</div> <div>GIS</div> </div> <p> Estimated</p> <p>Focusing On: 650 PEREA LN CORRALES 87048</p>		
2022	\$3,561.00			


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2022023684
199574070

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Account: R121016

Location		Owner Information		Assessment History				
Parcel Number	1-017-068-013-342	Owner Name	PIZZOLA, JORGE D AND VICTOR HUGO	Actual Value (2023)	\$204,000			
Tax Area	203CRSH_NR - 203CRSH_NR			Primary Taxable	\$68,000			
Situs Address	103 STELLA LN	Owner Address	103 STELLA LN CORRALES, NM 87048-0000	Tax Area: 203CRSH_NR Mill Levy: 47.217				
Legal Summary	Legal: S: 26 T: 12N R: 3E Subd: MAP 16 Tract: 83A		UNITED STATES OF AMERICA	Type	Actual	Assessed	Acres	SQFT Units
				Non-Residential	\$204,000	\$68,000	1.000	43560.000 1.000
				Land				

Transfers		Doc Description
Sale Date	08/25/2022	WARRANTY DEED
		WARRANTY DEED

Tax Year	Taxes	Images		
*2023	\$3,210.76	Map	Photo	GIS
2022	\$10.64			

* Estimated

Focusing On: 103 STELLA LN CORRALES 87048

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https://eaweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R188500

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2022032424
2022032423
2022028971
2022P01956
2022028567
2022028566
36138
199725234
199722950
9999103278
199690008
199690007
9999100287
1991078747
9999107849
9999101150

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Account: R188500

Location	Owner Information	Assessment History												
Parcel Number 1-016-067-316-070	Owner Name MEZ, GARICK AND PAGETT, LESLIE D	Actual Value (2023) \$214,200												
Tax Area 203CRSH_NR - 203CRSH_NR		Primary Taxable \$71,400												
Situs Address	Owner Address PO BOX 967 CORRALES, NM 87048-0967	Tax Area: 203CRSH_NR Mill Levy: 47.217												
Legal Summary Legal: S: 34 T: 12N R: 3E Subd: LANDS OF MILLER Lot: 2	UNITED STATES OF AMERICA	<table><thead><tr><th>Type</th><th>Actual</th><th>Assessed</th><th>Acres</th><th>SQFT</th><th>Units</th></tr></thead><tbody><tr><td>Non-Residential Land</td><td>\$214,200</td><td>\$71,400</td><td>1.050</td><td>45738.000</td><td>1.000</td></tr></tbody></table>	Type	Actual	Assessed	Acres	SQFT	Units	Non-Residential Land	\$214,200	\$71,400	1.050	45738.000	1.000
Type	Actual	Assessed	Acres	SQFT	Units									
Non-Residential Land	\$214,200	\$71,400	1.050	45738.000	1.000									

Transfers


Sale Date	Doc Description
12/16/2022	WARRANTY DEED
12/16/2022	AFFIDAVIT OF DEATH
10/27/2022	QUIT CLAIM DEED
	PLAT
10/21/2022	QUIT CLAIM DEED
10/21/2022	QUIT CLAIM DEED
	MAPS
	WARRANTY DEED
	WARRANTY DEED
	PLAT
	QUIT CLAIM DEED
	QUIT CLAIM DEED
	PLAT
	WARRANTY DEED
	PLAT
	PLAT

Tax Year	Taxes
*2023	\$3,371.28
2022	No Tax Values

* Estimated


Photo

GIS



Images

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Transfers

2022002285

2019010256

2017003196

2016009694

200211678

200121629

199294978

199284358

199064567

197840548

197138805

1949007241

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Account: R026235

Location	Owner Information	Assessment History												
Parcel Number 1-017-068-437-147	Owner Name SANCHEZ, ALFONSO A AND HOGAN, TONI L	Actual Value (2023) \$200,940												
Tax Area 203CRSH_NR - 203CRSH_NR	Owner Address 5410 ROOSEVELT LOOP NE	Primary Taxable \$66,980												
Situs Address 425 PASEO DE DULCELINA	RIO RANCHO, NM 87144-5219	Tax Area: 203CRSH NR Mill Levy: 47.217												
Legal Summary Legal: S: 26 T: 12N R: 3E Subd: DULCOURT Lot: 13A	UNITED STATES OF AMERICA	<table><thead><tr><th>Type</th><th>Actual</th><th>Assessed</th><th>Acres</th><th>SQFT</th><th>Units</th></tr></thead><tbody><tr><td>Non-Residential Land</td><td>\$200,940</td><td>\$66,980</td><td>0.98542906</td><td>600</td><td>1.000</td></tr></tbody></table>	Type	Actual	Assessed	Acres	SQFT	Units	Non-Residential Land	\$200,940	\$66,980	0.98542906	600	1.000
Type	Actual	Assessed	Acres	SQFT	Units									
Non-Residential Land	\$200,940	\$66,980	0.98542906	600	1.000									

Transfers

Sale Date	Doc Description
01/24/2022	WARRANTY DEED
05/14/2019	WARRANTY DEED
	WARRANTY DEED
	WARRANTY DEED
	PLAT
	PLAT
	PLAT
	DEED
	PLAT
	PLAT
	DEED
	DEED

Tax Year	Taxes
*2023	\$3,162.60
2022	\$2,868.04

* Estimated

Map

Photo

GIS

Focusing On: 425 PASEO DE DULCELINA CORRALES 87048


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2022027496
2022P01945
2022002709
200817515
9999101609

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Account: R188423

Location	Owner Information	Assessment History												
Parcel Number 1-015-067-519-222	Owner Name HENRY, KYLE LEA AND NANETTE M	Actual Value (2023) \$220,463												
Tax Area 203CRSH_NR - 203CRSH_NR	Owner Address 6017 SILVER LEAF TRL NE	Primary Taxable \$73,488												
Situs Address 200 W LA ENTRADA	ALBUQUERQUE, NM 87111-8096	Tax Area: 203CRSH_NR Mill Levy: 47.217												
Legal Summary Legal: S: 33 T: 12N R: 3E S: 34 T: 12N R: 3E Subd: LANDS OF LAWRY DEAN I AND JOANNE Tract: 1A1	UNITED STATES OF AMERICA													
		<table border="1"> <thead> <tr> <th>Type</th> <th>Actual</th> <th>Assessed</th> <th>Acres</th> <th>SQFT</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>Non-Residential Land</td> <td>\$220,463</td> <td>\$73,488</td> <td>1.08147074.000</td> <td>1.000</td> <td></td> </tr> </tbody> </table>	Type	Actual	Assessed	Acres	SQFT	Units	Non-Residential Land	\$220,463	\$73,488	1.08147074.000	1.000	
Type	Actual	Assessed	Acres	SQFT	Units									
Non-Residential Land	\$220,463	\$73,488	1.08147074.000	1.000										

Transfers

Sale Date	Doc Description
10/11/2022	WARRANTY DEED
	PLAT
01/27/2022	WARRANTY DEED
	WARRANTY DEED
	PLAT

Images

Tax Year	Taxes
*2023	\$3,469.88
2022	No Tax Values

* Estimated

Map Photo GIS

Focusing On: 200 W LA ENTRADA CORRALES 87048

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ERNEST W. HAHN, INC. V. COUNTY ASSESSOR, 1978-NMSC-094, 92 N.M. 609, 592 P.2d 965

{16} *A uniform method of taxation requires that each reappraisal be part of a systematic and definite plan which provides that all similar properties be valued in a like manner. We do not prohibit the use of cyclical plans of reappraisal of lands within a county. Such plans need not necessarily be completed within a single year. Where a cyclical program of revaluation is undertaken, however, it must be completed within a reasonably limited time.*

The probability of my 4 lots being selected randomly for revaluation every year for 3 years $(n/145482)^4 \cdot 3$

Adding to the math, the odds of my 4 lots being audited every year for 3 years and 5 of 5 randomly selected lots in Algodones not being revalued in those same years is $(n/145482)^4 \cdot 3^5 \cdot 3 = \text{not random}$

And the odds of discovering 4 of 5 of Algodones lots hadn't been TOUCHED in 8 years? Incalculable. Is not random


[illegible]

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Shedrow Inline Barns | Barn Built X

https://mdbarnmaster.com/shedrow-inline-barns/

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Shedrow Inline Barns

Beautiful as they are versatile, Shedrow inline barns can be configured to fit in areas with limited space. Our Shedrow horse barns are a perfect fit if you need a smaller barn. Shedrow inline barns are an excellent choice for warm weather climates and seasonal equestrian activities including horse races and shows events.

Are you limited on the amount of space that is available for your barn? MD Barnmaster can arrange your Shedrow inline barn in a "U", "L", or a back to back design that can fit perfectly in smaller spaces.

We can build your Shedrow Inline Barn in any size with options to suit your requirements:

- 12' posted porch standard, (4' cantilever, 8' posted options available)
- Roof pitch 3:12 standard, (4:12 & 6:12 options available)
- 26 gauge roofing in multiple colors standard
- 9' eve height standard, (10'+ options available)
- 18" overhang on all side with box fascia/gutter standard
- Painted 26 gauge painted steel siding in embossed stucco (T&G Spruce siding option available)
- 14 gauge G90 high strength steel framing with Hot Dipped bottom channel for extra rust resistance standard
- 12' wide breezeway/aisle standard, (16' option)
- 12' x 12' stalls size standard, (16' wide x 12' deep option available)
- Ranch Series, Estate Series or Elite Series Stall front options available
- Solid divider standard, (1/3 grilled, 2/3 grilled, or full grill available)
- Solid rear wall standard, (1/3 grill with shutter, full grill, solid rear door, dutch or yoke door options available)

Why MD Barnmaster

Shedrow Barns






Gable Barns

RCA Barns

Custom Luxury Barns


Commercial Barns

Barn Kits



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How may I help you today?



Placitas Non-residential Sales 2022

Property ID	Address	sq ft	sale	valuation	sale sq ft	Valuation		prior valuation	years between		
						sq ft	last valuation		updates	sales ratio	
1029076030040	301 camino de san fransisco	1297608.84		210000	200000	0.16	0.15	2023	2016	7.0	0.95
1026074494410	155 camino de la rosa castilla	161999.64		55000	38001	0.34	0.23	2023	2016	7.0	0.69
1027073076370	camino de las huertas	349481		119000	84621	0.34	0.24	2016	2015		0.71
1025073397255	66 overlook drive	226424.88		145000	59000	0.64	0.26	2023	2022	1.0	0.41
1026073060260	53 camino de la buena vista	217800		70000	65001	0.32	0.30	2016	2015		0.93
1024074410207	los lobos ct	242890		55000	89216	0.23	0.37	2023	2016	7.0	1.62
1024074030010	39 chaparral	43560		55000	19840	1.26	0.46	2023	2022	1.0	0.36
1025072048385	leah lane	117960		100000	54160	0.85	0.46	2023	2017	6.0	0.54
1026072193364	lot 17 tres primas	111992		145000	51420	1.29	0.46	2023	2016	7.0	0.35
1022073315150	29 ridge road	103106		115000	50891	1.12	0.49	2023	2020	3.0	0.44
1027073058069	9 camnino de la ciruela	66211.2		89000	36552	1.34	0.55	2016	2015		0.41
1024074439014	aspen court	322344		206000	185000	0.64	0.57	2023	2021	2.0	0.90
1024073130120	lot 67 jemez road	136778		105000	78500	0.77	0.57	2023	2016	7.0	0.75
1024074037213	cienega canyon	51313.68		65000	36000	1.27	0.70	2016	2015		0.55
1023074505018	60 Calle Chamisa	98010		60000	69750	0.61	0.71	2023	2018	5.0	1.16
1023073516159	homesteads	91955		65000	65441	0.71	0.71	2023	2018	5.0	1.01
1022075324220	25 santa ana loop	39291		72000	27962	1.83	0.71	2023	2018	5.0	0.39
1023075157023	alexi	65644		120000	46717	1.83	0.71	2023	2018	5.0	0.39
1023074430510	295 nm 165	68842		95000	63999	1.38	0.93	2016	2015		0.67
1029073143464	110 diamond tail	93610.44		135000	107450	1.44	1.15	2023	2022	1.0	0.80
1029074144092	203 sage ridge court	104239.08		130000	119650	1.25	1.15	2023	2022	1.0	0.92
1029073239344	diamond tail rd lot 36	108159		89000	124150	0.82	1.15	2023	2022	1.0	1.39
1029073431418	142 diamond tail	101712		132400	116750	1.30	1.15	2023	2021	2.0	0.88
1029073221390	39 montezuma court	104369		90000	119800	0.86	1.15	2023	2022	1.0	1.33
1029073185442	113 diamond tail	98314		182000	112850	1.85	1.15	2023	2021	2.0	0.62
1029073332438	101 wild primrose	118918.8		65000	137650	0.55	1.16	2023	2022	1.0	2.12
1027072439294	tract a1 cerito rojo	58222		90000	67500	1.55	1.16	2023	2016	7.0	0.75
1026075264135	341 camino de las huertas	34651		46000	45000	1.33	1.30	2018	2016	2.0	0.98
1025075325254	31 horseshoe	45110		68000	62000	1.51	1.37	2023	2018	5.0	0.91
1025075392228	5 horseshoe loop	43603		68000	62000	1.56	1.42	2023	2016	7.0	0.91
1026073001291	6 sunrise drive	48843		70000	80000	1.43	1.64	2016	2015		1.14
1025075445124	palomino	36851.76		63000	62000	1.71	1.68	2023	2016	7.0	0.98
1022074014123	4 gila court	43812		150000	90000	3.42	2.05	2023	2022	1.0	0.60
1021074447052	0 mimbres court	41991.84		143000	87000	3.41	2.07	2020	2017	3.0	0.61

No Evidence of Intent to Produce a Crop for 13 years

Farmed, Corrales Owner



Not Farmed Tucumcari NM Owner R143227



Not Farmed Colorado Springs CO Owner R091424



2010

2023

Not Farmed Albuquerque NM Owner R187201

2010



2023



Analysis of ratio study data can suggest groups or strata of properties in greatest need of physical review. In general, market adjustments can be highly effective in maintaining equity when appraisals are uniform within strata and recalibration can provide even greater accuracy. However, only physical reviews can correct data errors and, as stated in Sections 3.3.4 and 3.3.5, property characteristics data should be reviewed and updated at least every 4 to 6 years. This can be accomplished in at least three ways:

- Reinspecting all property at periodic intervals (i.e., every 4 to 6 years)
- Reinspecting properties on a cyclical basis (e.g., one-fourth or one-sixth each year)
- Reinspecting properties on a priority basis as indicated by ratio studies or other considerations while still ensuring that all properties are examined at least every sixth year

5. Model Testing, Quality Assurance, and Value Defense

Mass appraisal allows for model testing and quality assurance measures that provide feedback on the reliability of valuation models and the overall accuracy of estimated values. Modelers and assessors must be familiar with these diagnostics so they can evaluate valuation performance properly and make improvements where needed.

5.1 Model Diagnostics

Modeling software contains various statistical measures that provide feedback on model performance and accuracy. MRA software contains multiple sets of diagnostic tools, some of which relate to the overall predictive accuracy of the model and some of which relate to the relative importance and statistical reliability of individual variables in the model. Modelers must understand these measures and ensure that final models not only make appraisal sense but also are statistically sound.

5.2 Sales Ratio Analyses

Regardless of how values were generated, sales ratio studies provide objective, bottom-line indicators of assessment performance. The IAAO literature contains extensive discussions of this important topic, and the *Standard on Ratio Studies* (2013) provides guidance for conducting a proper study. It also presents standards for key ratio statistics relating to the two primary aspects of assessment performance: level and uniformity. The following discussion summarizes these standards and describes how the assessor can use sales ratio metrics to help ensure accurate, uniform values.

5.2.1 Assessment Level

Assessment level relates to the overall or general level of assessment of a jurisdiction and various property classes, strata, and groups within the jurisdiction. Each group must be assessed at market value as required by professional standards and applicable statutes, rules, and related requirements. The three common measures of central tendency in ratio studies are the median, mean, and weighted mean. The *Standard on Ratio Studies* (2013) stipulates that the median ratio should be between 0.90 and 1.10 and provides criteria for determining whether it can be concluded that the standard has not been achieved for a property group. Current, up-to-date valuation models, schedules, and tables help ensure that assessment levels meet required standards, and values can be statistically adjusted between full reappraisals or model recalibrations to ensure compliance.

5.2.2 Assessment Uniformity

Assessment uniformity relates to the consistency and equity of values. Uniformity has several aspects, the first of which relates to consistency in assessment levels between property groups. It is important to ensure, for example, that residential and commercial properties are appraised at similar percentages of market value (regardless of the legal assessment ratios that may then be applied) and that residential assessment levels are consistent among neighborhoods, construction classes, age groups, and size groups. Consistency among property groups can be evaluated by comparing measures of central tendency calculated for each group.

Various graphs can also be used for this purpose. The *Standard on Ratio Studies* (IAAO 2013) stipulates that the level of appraisal for each major group of properties should be within 5 percent of the overall level for the jurisdiction and provides criteria for determining whether it can be concluded from ratio data that the standard has not been met.

Another aspect of uniformity relates to the consistency of assessment levels within property groups. There are several such measures, the preeminent of which is the coefficient of dispersion (COD), which represents the average percentage deviation from the median ratio. The lower the COD, the more uniform the ratios within the property group. In addition, uniformity can be viewed spatially by plotting sales ratios on thematic maps.

The *Standard on Ratio Studies* (IAAO 2013) provides the following standards for the COD:

- Single-family homes and condominiums: CODs of 5 to 10 for newer or fairly similar residences and 5 to 15 for older or more heterogeneous areas
- Income-producing properties: CODs of 5 to 15 in larger, urban areas and 5 to 20 in other areas
- Vacant land: CODs of 5 to 20 in urban areas and 5 to 25 in rural or seasonal recreation areas
- Rural residential, seasonal, and manufactured homes: CODs of 5 to 20.

The entire appraisal staff must be aware of and monitor compliance with these standards and take corrective action where necessary. Poor uniformity within a property group is usually indicative of data problems or deficient valuation procedures or tables and cannot be corrected by application of market adjustment factors.

A final aspect of assessment uniformity relates to equity between low- and high-value properties. Although there are statistical subtleties that can bias evaluation of price-related uniformity, the IAAO literature (see particularly *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 385–392 and Appendix B] and the *Standard on Ratio Studies* [IAAO 2013]) provides guidance and relevant measures, namely, the price-related differential (PRD) and coefficient of price-related bias (PRB).

The PRD provides a simple gauge of price-related bias. The *Standard on Ratio Studies* (IAAO 2013) calls for PRDs of 0.98 to 1.03. PRDs below 0.98 tend to indicate assessment progressivity, the condition in which assessment ratios increase with price. PRDs above 1.03 tend to indicate assessment regressivity, in which assessment ratios decline with price. The PRB indicates the percentage by which assessment ratios change whenever values double or are halved. For example, a PRB of -0.03 would mean that assessment levels fall by 3 percent when value doubles. The *Standard on Ratio Studies* calls for PRBs of -0.05 to $+0.05$ and regards PRBs outside the range of -0.10 to $+0.10$ as unacceptable.

Because price is observable only for sale properties, there is no easy correction for the PRB, which is usually due to problems in valuation models and schedules. Sometimes other ratio study diagnostics will provide clues. For example, high ratios for lower construction classes may indicate that base rates should be reduced for those classes, which should in turn improve assessment ratios for low-value properties.

5.3 Holdout Samples

Holdout samples are validated sales that are not used in valuation but instead are used to test valuation performance. Holdout samples should be randomly selected with a view to obtaining an adequate sample while ensuring that the number of sales available for valuation will provide reliable results for the range of properties that must be valued (holdout samples of 10 to 20 percent are typical). If too few sales are available, later sales can be validated and used for the same purpose. (For a method of using sales both to develop and test valuation models, see "The Use of Cross-validation in CAMA Modeling to Get the Most Out of Sales" [Jensen 2011].)

Since they were not used in valuation, holdout samples can provide more objective measures of valuation performance. This can be particularly important when values are not based on a common algorithm as cost and MRA models are. Manually assigning land values, for example, might produce sales ratio statistics that appear excellent but are not representative of broader performance for both sold and unsold properties. Comparable sales models that value a sold property using the sale of a property as a comparable for itself can produce quite different results when tested on a holdout group.

When a new valuation approach or technique is used for the first time, holdout sales can be helpful in validating use of the new method. In general, however, holdout samples are unnecessary as long as valuation models are based on common algorithms and schedules and the value assigned to a sale property is not a function of its price. Properly validated later sales can provide follow-up performance indicators without compromising the number of sales available for valuation.

5.4 Documentation

Valuation procedures and models should be documented. Appraisal staff should have at least a general understanding of how the models work and the various rates and adjustments made by the models. Cost manuals should be current and contain the rates and adjustments used to value improvements by the cost approach. Similarly, land values should be supported by tables of rates and adjustments for features such as water frontage, traffic, and other relevant influences. MRA models and other sales comparison algorithms should document final equations and should be reproducible, so that rerunning the model produces the same value. Schedules of rental rates, vacancy rates, expense ratios, income multipliers, and capitalization rates should document how values based on the income approach were derived.

It can be particularly helpful to prepare a manual, booklet, or report for each major property type that provides a narrative summary of the valuation approach and methodology and contains at least the more common rates and adjustments. Examples of how values were computed for sample properties can be particularly helpful. The manuals serve as a resource for current staff and can be helpful in training new staff or explaining the valuation process to other interested parties. Once prepared, the documents should be updated when valuation schedules change or methods and calculation procedures are revised.

5.5 Value Defense

The assessment office staff must have confidence in the appraisals and be able to explain and defend them. This confidence begins with application of reliable appraisal techniques, generation of appropriate valuation reports, and review of preliminary values. It may be helpful to have reports that list each parcel, its characteristics, and its calculated value. Parcels with unusual characteristics, extreme values, or extreme changes in values should be identified for subsequent individual review. Equally important, summary reports should show average values, value changes, and ratio study statistics for various strata of properties. These should be reviewed to ensure the overall consistency of values for various types of property and various locations. (See the *Uniform Standards of Professional Appraisal Practice*, Standards Rule 6-7, for reporting requirements for mass appraisals [The Appraisal Foundation 2012–2013].)

The staff should also be prepared to support individual valuations as required, preferably through comparable sales. At a minimum, staff should be able to produce a property record and explain the basic approach (cost, sales comparison, or income) used to estimate the value of the property. A property owner should never be told simply that “the computer” or “the system” produced the appraisal. In general, the staff should tailor the explanation to the taxpayer’s knowledge and expertise. Equations converted to tabular form can be used to explain the basis for valuation. In all cases, the assessment office staff should be able to produce sales or appraisals of similar properties in order to support (or at least explain) the valuation of the property in question. Comparable sales can be obtained from reports that list sales by such features as type of property, area, size, and age. Alternatively, interactive programs can be obtained or developed that identify and display the most comparable properties.

Assessors should notify property owners of their valuations in sufficient time for property owners to discuss their appraisals with the assessor and appeal the value if they choose to do so (see the *Standard on Public Relations* [IAAO 2011]). Statutes should provide for a formal appeals process beyond the assessor’s level (see the *Standard on Assessment Appeal* [IAAO 2016a]).

6. Managerial and Space Considerations

6.1 Overview

Mass appraisal requires staff, technical, and other resources. This section discusses certain key managerial and facilities considerations.

6.2 Staffing and Space

A successful in-house appraisal program requires trained staff and adequate facilities in which to work and meet with the public.



Selling Equipment

Quote Id: 24506102

JOHN DEERE 2025R Compact Utility Tractor (18 PTO hp)				
Hours:				
Stock Number:				
				Selling Price
				\$ 21,139.56
Code	Description	Qty	Unit	Extended
151BLV	2025R Compact Utility Tractor (18 PTO hp)	1	\$ 17,555.00	\$ 17,555.00
Standard Options - Per Unit				
0202	United States	1	\$ 0.00	\$ 0.00
0409	English Operator's Manual	1	\$ 0.00	\$ 0.00
1701	Factory Installed Loader with Bucket	1	\$ 4,393.00	\$ 4,393.00
2000	Open Operator Station	1	\$ 0.00	\$ 0.00
3749	Less Backhoe	1	\$ 0.00	\$ 0.00
4061	Less iMatch™ Quick Hitch Category 1	1	\$ 0.00	\$ 0.00
5205	12-16.5 (4PR, R3 Turf, 1 Position) Bias Ply	1	\$ 0.00	\$ 0.00
6205	23 X 8.50-12 (4PR, R3 Turf, 1 Position) Bias Ply	1	\$ 0.00	\$ 0.00
Standard Options Total				\$ 4,393.00
Value Added Services Total				\$ 0.00
Other Charges				
	Freight	1	\$ 659.00	\$ 659.00
Other Charges Total				\$ 659.00
Suggested Price				\$ 22,607.00
Customer Discounts				
Customer Discounts Total			\$ -1,467.44	\$ -1,467.44
Total Selling Price				\$ 21,139.56

JOHN DEERE 54D AutoConnect™ 7-Iron Mid-Mount Side Discharge Mower (1023E, 1025R Model Year 2020 and 2025R)				
Hours:				
Stock Number:				
				Selling Price
				\$ 3,127.71
Code	Description	Qty	Unit	Extended
700CLV	54D AutoConnect™ 7-Iron Mid-Mount Side Discharge Mower (1023E, 1025R Model Year 2020 and 2025R)	1	\$ 1,628.00	\$ 1,628.00
Standard Options - Per Unit				



Selling Equipment

Quote Id: 24506102

0202	United States	1	\$ 0.00	\$ 0.00
0409	English	1	\$ 0.00	\$ 0.00
1104	Attaching Parts (Mechanical Mower Lift)	1	\$ 765.00	\$ 765.00
Standard Options Total				\$ 765.00
Other Charges				
	Freight	1	\$ 111.00	\$ 111.00
	Setup	1	\$ 650.00	\$ 650.00
Other Charges Total				\$ 761.00
Suggested Price				\$ 3,154.00
Customer Discounts				
Customer Discounts Total			\$ -26.29	\$ -26.29
Total Selling Price				\$ 3,127.71

JOHN DEERE 647 Rotary Tiller

Hours:

Stock Number:

				Selling Price
				\$ 2,800.00
Code	Description	Qty	Unit	Extended
0206LV	647 Rotary Tiller	1	\$ 2,834.00	\$ 2,834.00
Standard Options - Per Unit				
0202	United States	1	\$ 0.00	\$ 0.00
0409	English North American Operator's Manual and Decal Kit	1	\$ 0.00	\$ 0.00
1000	Drive Shaft	1	\$ 0.00	\$ 0.00
2000	Brackets for Compact Utility Tractors	1	\$ 0.00	\$ 0.00
Standard Options Total				\$ 0.00
Other Charges				
	Freight	1	\$ 124.00	\$ 124.00
	Setup	1	\$ 44.50	\$ 44.50
Other Charges Total				\$ 168.50
Suggested Price				\$ 3,002.50
Customer Discounts				
Customer Discounts Total			\$ -202.50	\$ -202.50
Total Selling Price				\$ 2,800.00

Frontier PHD100 Post Hole Digger Up to 25HP Category I Hitch



Selling Equipment

Quote Id: 24506102

Hours:

Stock Number:

				Selling Price
				\$ 1,180.00
Code	Description	Qty	Unit	Extended
1221XF	PHD100 Post Hole Digger Up to 25HP Category I Hitch	1	\$ 1,252.00	\$ 1,252.00
Other Charges				
	Setup	1	\$ 89.00	\$ 89.00
Other Charges Total				\$ 89.00
Suggested Price				\$ 1,341.00
Customer Discounts				
Customer Discounts Total			\$ -161.00	\$ -161.00
Total Selling Price				\$ 1,180.00

Frontier PHA006 Post Hole Auger 6 In. for PHD100

Hours:

Stock Number:

				Selling Price
				\$ 363.00
Code	Description	Qty	Unit	Extended
1211XF	PHA006 Post Hole Auger 6 In. for PHD100	1	\$ 363.00	\$ 363.00
Suggested Price				\$ 363.00
Customer Discounts				
Customer Discounts Total			\$ 0.00	\$ 0.00
Total Selling Price				\$ 363.00

Frontier PHA012 Post Hole Auger 12 In. for PHD100

Hours:

Stock Number:

				Selling Price
				\$ 412.95
Code	Description	Qty	Unit	Extended
1213XF	PHA012 Post Hole Auger 12 In. for PHD100	1	\$ 481.00	\$ 481.00
Suggested Price				\$ 481.00
Customer Discounts				



Selling Equipment

Quote Id: 24506102

Customer Discounts Total	\$ -68.05	\$ -68.05
Total Selling Price		\$ 412.95

Frontier AP10F Pallet Fork Fixed Tines

Hours:

Stock Number:

				Selling Price
				\$ 720.00
Code	Description	Qty	Unit	Extended
2341XF	AP10F Pallet Fork Fixed Tines	1	\$ 755.00	\$ 755.00
Standard Options - Per Unit				
0202	United States	1	\$ 0.00	\$ 0.00
0409	English Operator's Manual	1	\$ 0.00	\$ 0.00
2400	42 in. tines (2000 lbs)	1	\$ 85.00	\$ 85.00
Standard Options Total				\$ 85.00
Suggested Price				\$ 840.00
Customer Discounts				
Customer Discounts Total			\$ -120.00	\$ -120.00
Total Selling Price				\$ 720.00

Frontier BB2048 Standard Duty Box Blade

Hours:

Stock Number:

				Selling Price
				\$ 980.00
Code	Description	Qty	Unit	Extended
1041XF	BB2048 Standard Duty Box Blade	1	\$ 1,164.00	\$ 1,164.00
Suggested Price				\$ 1,164.00
Customer Discounts				
Customer Discounts Total			\$ -184.00	\$ -184.00
Total Selling Price				\$ 980.00

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service**Profit or Loss From Farming**Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2022
Attachment
Sequence No. **14**

Name of proprietor KENNETH DEHOFF		Social security number (SSN) 154-62-3083
A Principal crop or activity ROW CROPS AND HAY LAND C		D Employer ID number (EIN) (see instr.)
B Enter code from Part IV 111900		C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
E Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
F Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
G If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of purchased livestock and other resale items (see instructions)	1a	
b Cost or other basis of purchased livestock or other items reported on line 1a	1b	
c Subtract line 1b from line 1a	1c	
2 Sales of livestock, produce, grains, and other products you raised	2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a	
3b Taxable amount	3b	
4a Agricultural program payments (see instructions)	4a	
4b Taxable amount	4b	
5a Commodity Credit Corporation (CCC) loans reported under election	5a	
b CCC loans forfeited	5b	
5c Taxable amount	5c	
6 Crop insurance proceeds and federal crop disaster payments (see instructions):		
a Amount received in 2022	6a	
6b Taxable amount	6b	
c If election to defer to 2023 is attached, check here <input type="checkbox"/>	6d	
6d Amount deferred from 2021	6d	
7 Custom hire (machine work) income	7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10 Car and truck expenses (see instructions). Also attach Form 4562	10		23 Pension and profit-sharing plans	23	
11 Chemicals	11		24 Rent or lease (see instructions):		
12 Conservation expenses (see instructions)	12		a Vehicles, machinery, equipment	24a	5,437.
13 Custom hire (machine work)	13		b Other (land, animals, etc.)	24b	
14 Depreciation and section 179 expense (see instructions)	14		25 Repairs and maintenance	25	42.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16		27 Storage and warehousing	27	
17 Fertilizers and lime	17		28 Supplies	28	
18 Freight and trucking	18		29 Taxes	29	2,553.
19 Gasoline, fuel, and oil	19	223.	30 Utilities	30	
20 Insurance (other than health)	20		31 Veterinary, breeding, and medicine	31	
21 Interest (see instructions):			32 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	21a		a	32a	
b Other	21b		b	32b	
22 Labor hired (less employment credits)	22		c	32c	
			d	32d	
			e	32e	
			f	32f	
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	8,255.			
34 Net farm profit or (loss). Subtract line 33 from line 9	34	-8,255.			
If a profit, stop here and see instructions for where to report. If a loss, complete line 36.					
35 Reserved for future use.					
36 Check the box that describes your investment in this activity and see instructions for where to report your loss:					
a <input checked="" type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk.					

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2022

Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2022Attachment
Sequence No. **55**

Name(s) shown on return

KENNETH DEHOFF & KATHLEEN DEHOFF

Your taxpayer identification number

154-62-3083

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ROW CROPS AND HAY LAND CLEARING AND PREP IN 2	154-62-3083	-8,255.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-8,255.
3	Qualified business net (loss) carryforward from the prior year	3	()
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	
11	Taxable income before qualified business income deduction (see instructions)	11	25,462.
12	Net capital gain (see instructions)	12	1,518.
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	23,944.
14	Income limitation. Multiply line 13 by 20% (0.20)	14	4,789.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(8,255)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 37806C

Form **8995** (2022)




Thu 7/13/2023 2:33 PM

Lawrence Griego <LGriego@sandovalcountynm.gov>

RE: I'm requesting a meeting with you soon to discuss the assessor's office regarding Corrales assessment practices

To Linda Gallegos; Jay Block

Cc ken; Jacob M. Ortiz y Pino

 You replied to this message on 7/13/2023 4:16 PM.

Commissioner Block, Mr. DeHoff, & Mrs. Gallegos,

I have reviewed your email regarding your concerns about the assessment on account R053090 in Corrales. I hope this email will help to clear up some of your concerns.

The assessor's office uses a mass appraisal approach to valuation for vacant land. This means that we identify categories of similar properties and use the sales within that category to value the properties within that category. The appraiser determines the appropriate unit of measure and then uses the median value from the prior year's market to determine values. The median value is preferred as the best indicator of central tendency for mass appraisal because it is less affected by outliers than the mean. The parameters and values for any given category can change based on changes in the market and/or additional analysis of the market.

We use a mass appraisal approach because it allows us to value a universe of properties more efficiently than if we appraised each property individually. This is important because it helps to ensure that all properties in the county are valued fairly.

Sandoval County appraisers follow the same appraisal methods and adhere to New Mexico property tax laws. We do update our land values across the county as there are changes in the market and as more analysis is performed. Corrales is not the only area where land values are being updated.

I hope this information is helpful and I understand you have more information to share with us before the formal hearing scheduled for August 8th.

Sincerely,

Lawrence Griego, CPM, RES
Appraiser Supervisor
Sandoval County
Assessor's Office
(p) 505-867-7503 x1515
(f) 505-867-7596

File Edit View History Bookmarks Tools Help

1401 9th Ave NW, Rio Rancho, NM 87124

https://www.zillow.com/homedetails/1401-9th-Ave-NW-Rio-Rancho-NM-87124/

weather unbiased Liberal Conservative Crap Product economy Gardening IPV6 robotics Garbage travel >> Other Bookmarks

Zillow Save Share More

5 bd | 3 ba | 2,374 sqft

1401 9th Ave NW, Rio Rancho, NM 87124

Sold Sold on 11/08/22 Zestimate®: **\$266,200**

Est. refi payment: \$ -- [Refinance your loan](#)

Home value Owner tools [Home details](#) Neighborhood details

[Rate and payment details](#)

Construction details

Type and style Home type: SingleFamily Architectural style: Modular/Prefab,Ranch Property subType: Single Family Residence	Material information Construction materials: Frame, Modular/Prefab, Masonite Roof: Metal,Pitched Condition Property condition: Resale New construction: No Year built: 2008
---	--

Utilities / Green Energy Details

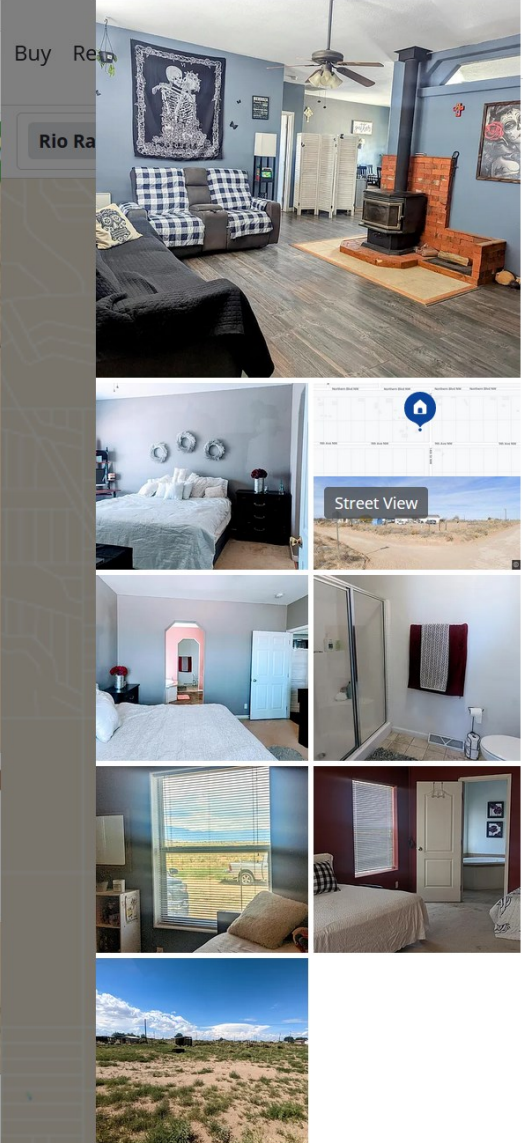
Utility
 Electric information: None
 Sewer information: Septic Tank
Water information: Private, Well
 Utilities for property: Electricity
 Connected, Sewer Connected, See
 Remarks, Water Connected

Community and Neighborhood Details

Location
 Region: Rio Rancho

Other

Other facts





Mon 4/3/2023 3:03 PM

Linda Gallegos <lallegos@sandovalcountynm.gov>

RE: Can you provide me your assessing standards - <http://iaao.org> or some other certifying agency?

To ken

Cc Jacob M. Ortiz y Pino

Ken,

I was trying to gather additional information so we may help with the most details.

Generally speaking, we follow NM State Statutes and use one of three methods. There is Cost, Market and Income Approach.

Our Appraisers are qualified for their positions, they attend IAAO courses and in house trainings.

Regards,

Linda

From: ken [<mailto:ksdehoff@comcast.net>][↑ Next](#) [↓ Previous](#)**Sent:** Monday, April 3, 2023 11:26 AM**To:** Linda Gallegos <lallegos@sandovalcountynm.gov>**Subject:** RE: Can you provide me your assessing standards - <http://iaao.org> or some other certifying agency?

Be Secure!

This message has originated outside of your organization. Please exercise caution before clicking on any links or opening any attachments.

If this email looks suspicious, report it to the IT department immediately.

I'm asking you. I'll go ahead and make a public records request – no problem thanks.

Ken

6.3 Required Sample Size

Formulas are available to compute the minimum sample size necessary to produce selected margins of error at a specified level of confidence. Such formulas depend crucially on the estimated variability of the ratios (Cochran 1977).

6.4 Remedies for Inadequate Samples

Small samples should be enlarged if the assessor desires to increase the reliability of statistical measures. Inadequate sample sizes are typically indicated by unacceptably wide confidence intervals. The following alternatives should be considered:

1. *Restratification.* If levels of appraisal are similar or properties are homogenous, broader strata containing larger samples can be created by combining existing strata or by stratifying on a different basis.

2. *Extending the period from which sales are drawn.* This is often the most practical and effective approach. Sales from prior years can be used; however, adjusting the sale price for time may be necessary and significant property characteristics must not change.

3. *Enlarging the sample by validating previously rejected sales.* Sales previously excluded from the analysis, because it was not administratively expedient to confirm them or to make adjustments, can be reevaluated.

4. *Imputing appraisal performance.* Ratio study statistics for strata with no or few sales can sometimes be imputed from the results obtained for other strata. These strata should be as similar as possible. Procedures and techniques used to appraise properties in the strata also should be similar.

ETHICS RULE
ETHICS RULE

To promote and preserve the public trust inherent in professional appraisal practice, an appraiser must observe the highest standards of professional ethics. This ETHICS RULE is divided into four sections: Conduct, Management, Confidentiality, and Record Keeping. The first three sections apply to all appraisal practice, and all four sections apply to appraisal practice performed under STANDARDS 1 through 10.

Comment: This Rule specifies the personal obligations and responsibilities of the individual appraiser. However, it should also be noted that groups and organizations engaged in appraisal practice share the same ethical obligations.

Compliance with USPAP is required when either the service or the appraiser is obligated by law or regulation, or by agreement with the client or intended users, to comply. In addition to these requirements, an individual should comply any time that individual represents that he or she is performing the service as an appraiser.

An appraiser must not misrepresent his or her role when providing valuation services that are outside of appraisal practice.²

Comment: Honesty, impartiality, and professional competency are required of all appraisers under these *Uniform Standards of Professional Appraisal Practice* (USPAP). To document recognition and acceptance of his or her USPAP-related responsibilities in communicating an appraisal, appraisal review, or appraisal consulting assignment completed under USPAP, an appraiser is required to certify compliance with USPAP. (See Standards Rules 2-3, 3-3, 5-3, 6-9, 8-3, and 10-3.)

Conduct:

An appraiser must perform assignments ethically and competently, in accordance with USPAP.

An appraiser must not engage in criminal conduct.

An appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests.

An appraiser must not advocate the cause or interest of any party or issue.

An appraiser must not accept an assignment that includes the reporting of predetermined opinions and conclusions.

An appraiser must not communicate assignment results in a misleading or fraudulent manner. An appraiser must not use or communicate a misleading or fraudulent report or knowingly permit an employee or other person to communicate a misleading or fraudulent report.

An appraiser must not use or rely on unsupported conclusions relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value.

² See Advisory Opinion 21, *USPAP Compliance*.

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271 Comment: When all confidential elements of confidential information are removed through
 272 redaction or the process of aggregation, client authorization is not required for the disclosure
 273 of the remaining information, as modified.

274 *NOTICE: Pursuant to the passage of the Gramm-Leach-Bliley Act in 1999, numerous agencies have adopted
 275 new privacy regulations. Such regulations are focused on the protection of information provided by consumers
 276 to those involved in financial activities “found to be closely related to banking or usual in connection with the
 277 transaction of banking.” These activities have been deemed to include “appraising real or personal property.”
 278 (Quotations are from the Federal Trade Commission, Privacy of Consumer Financial Information; Final Rule,
 279 16 CFR Part 313.)

280 **Record Keeping:**

281 **An appraiser must prepare a workfile for each appraisal, appraisal review, or appraisal consulting**
 282 **assignment. The workfile must include:**

- 283 • the name of the client and the identity, by name or type, of any other intended users;
- 284 • true copies of any written reports, documented on any type of media;
- 285 • summaries of any oral reports or testimony, or a transcript of testimony, including the
 286 appraiser’s signed and dated certification; and
- 287 • all other data, information, and documentation necessary to support the appraiser’s opinions
 288 and conclusions and to show compliance with this Rule and all other applicable Standards, or
 289 references to the location(s) of such other documentation.

290 **An appraiser must retain the workfile for a period of at least five (5) years after preparation or at least**
 291 **two (2) years after final disposition of any judicial proceeding in which the appraiser provided testimony**
 292 **related to the assignment, whichever period expires last.**

293 **An appraiser must have custody of his or her workfile, or make appropriate workfile retention, access,**
 294 **and retrieval arrangements with the party having custody of the workfile.**

295 Comment: A workfile preserves evidence of the appraiser’s consideration of all applicable
 296 data and statements required by USPAP and other information as may be required to support
 297 the appraiser’s opinions, conclusions, and recommendations.

298 A photocopy or an electronic copy of the entire actual written appraisal, appraisal review, or
 299 appraisal consulting report sent or delivered to a client satisfies the requirement of a true copy. As an
 300 example, a photocopy or electronic copy of the Self-Contained Appraisal Report, Summary
 301 Appraisal Report, or Restricted Use Appraisal Report actually issued by an appraiser for a real
 302 property appraisal assignment satisfies the true copy requirement for that assignment.

303 Care should be exercised in the selection of the form, style, and type of medium for written
 304 records, which may be handwritten and informal, to ensure that they are retrievable by the
 305 appraiser throughout the prescribed record retention period.

306 A workfile must be in existence prior to and contemporaneous with the issuance of a written
 307 or oral report. A written summary of an oral report must be added to the workfile within a
 308 reasonable time after the issuance of the oral report.

309 A workfile must be made available by the appraiser when required by state enforcement
 310 agencies or due process of law. In addition, a workfile in support of a Restricted Use