

October 16, 2023

State of New Mexico
County of Sandoval
Thirteenth Judicial District Court

Court Case No. D-1329-CV-2023-1382

Re: *Kenneth and Kathleen DeHoff, Appellant*
vs.
Linda Gallegos, Sandoval County Assessor, Appellee

**APPEAL FROM THE SANDOVAL
COUNTY VALUATION PROTESTS BOARD**

Record on Appeal and Transcript of the Proceedings

Hearing Record - copy of all papers, pleadings & Exhibits:

Boards Exhibit #1 – Protest Information Pamphlet (10) Pages
Boards Exhibit #2 – Protest Petition Account #R141157 and other related documents (3) Pages
Boards Exhibit #3 – Protest Petition Account #R001369 and other related documents (3) Pages
Boards Exhibit #4 – Protest Petition Account #R053090 and other related documents (3) Pages
Boards Exhibit #5 – Protest Petition Account #R0530890 and other related documents (4) Pages

Protestant Exhibits A-C - (188) Pages

Assessors Exhibit #1 – (2) Pages
Assessors Exhibit #2 – (2) Pages
Assessors Exhibit #3 – (13) Pages
Assessors Exhibit #4 – (4) Pages
Assessors Exhibit #5 – (7) Pages
Assessors Exhibit #6 – (6) Pages

Final Decision & Order

Sandoval County Valuation Protest Board Decision & Order (4) Pages

Transcript of the Proceeding

Mailing Receipt's – (1) Pages
1 CD recording of hearing held

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cc: Eric Locher
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Respectfully Submitted by:

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NMTRD/Property Tax/Appraisal Bureau

Board's Exhibit #1

INFORMATION PAMPHLET FOR PROPERTY VALUATION PROTESTS AND SELECTED STATUTES AND RULES

Many protests can be resolved prior to the protest hearing. It is encouraged that you meet with the appropriate appraisal staff in an **Informal Conference**. The purpose of the informal conference is to discuss the facts and the legal positions of the assessor and the taxpayer... See NMAC §3.6.7.33 B below for more information. If you are unable to resolve your protest through an informal conference your protest will be heard by the County Valuation Protests Board. **The three-member Board is independent of the county assessor's office** and is made up of two county residents appointed by the county commission and a property appraisal officer from the state Property Tax Division.

Please review this pamphlet carefully in preparing for your hearing. You may wish to pay particular attention to the sections regarding the **presumption of correctness in favor of the assessed valuation** (NMSA §7-38-6) and **how that presumption may be overcome** (NMAC §3.6.7.13) and the protest hearing procedures (NMSA §7-38-27; NMAC §3.6.7.36).

- This pamphlet and your protest petition will be made part of the record.
- Property protest hearings may be conducted by the Protest Board either in-person or using remote procedures.
- **In-person Board Hearing:** You must **bring five copies** of any materials that you want the Board to consider to the hearing with you. A copy of these materials should be provided to the assessor **in advance** of the hearing. The Board will not have reviewed any materials you may have already provided to the assessor.
- **Remote Procedure Board Hearing:** All exhibits must be submitted to PTD and the opposing party in advance of the hearing. Submission by email is strongly encouraged. It is the parties' responsibility to ensure that exhibits are received by PTD **at least 3 BUSINESS DAYS prior** to the hearing. **Additional details are provided in the "Remote Hearing Procedures"** adopted by the Board.
- If you wish to inspect records available in the county assessor's office with respect to the valuation of the property, you may do so prior to your hearing date before the Board. Please make any requests in a timely manner as to avoid undue delay in the protest hearing process. The assessor has thirty days to respond to discovery requests you may file but is only required to provide you fifteen days' notice of your hearing. Therefore, **do not wait until you receive notice of the hearing to begin preparing your case.**
- The valuation protest hearing will be on the record, and you must present all evidence and argument you wish the Board to consider as instructed above.

This pamphlet contains selected material that is commonly applicable. It is not a complete listing of all statutes, regulations, or cases that may govern hearings before the Board or may be important in your individual protest. Internal citations and less relevant material have been removed. Statutes, regulations, cases, and court rules are available free online from the New Mexico Supreme Court Law Library (www.supremecourtlawlibrary.org).

If you disagree with a decision of the Board, you may appeal that decision to the district court in your jurisdiction **within thirty days** of the Board's order. See NMSA §39-3-1.1, NMAC §3.6.7.37, and NMRA 1-074. The assessor should be named as appellee. You must make arrangements for preparation of the record on appeal, and you must serve your notice of appeal to the address below.

Please request in advance any special accommodations or arrangements you may need.

The address for the Board is:

_____ County Valuation Protests Board
c/o Appraisal Bureau – Local Assessment Section, NMTRD
PO Box 25126
Santa Fe, NM 87504-5126
(505) 827-0885

NMSA §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... 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...

NMAC §3.6.5.22 Methods of valuation for property taxation purposes- general provisions:

A. Income method of valuation- implementation:

(1) The income method of valuation is a method used to value property by capitalizing its income when the market value method cannot be used due to lack of data on sales of comparable properties and no special method specified... is applicable. The value of the property under the income method of valuation is determined by dividing the annual income by the applicable capitalization rate.

(2) Income is predicated on estimated future income which could be realized from the legally permitted highest and best use or uses of the property.

(3) Where sufficient evidence of the rental value of the property being valued is available, the income is based upon the fair rent which can be imputed to the property being valued based upon rent actually received for the property by the owner and upon typical rentals received in the area for similar property in similar use, provided that use is the legally permitted highest and best use. When the property being valued is actually encumbered by a lease, the cash rent or its equivalent considered in determining the fair rent of the property is the amount for which the property would be expected to rent at its legally permitted highest and best use were the rental payment to be renegotiated in the light of conditions as they exist at the time the property is being valued.

(4) Where sufficient evidence as to rental value of the property being valued is not available, the income used is based upon the fair rent which the property being valued reasonably can be expected to yield under prudent management. The imputed fair rent is developed from market information which reflects the probable rental value of the property being valued in the open market at its legally permitted highest and best use.

(5) "Income"... is net income or the difference between annual revenue or receipts, actual or imputed, from rental of the property and the annual expenses relating to the property.

(6) "Expenses"... is the outlay or average annual allocation of money or money's worth that can fairly be charged against the revenue or receipts from the property. Expenses are limited to those which are ordinary and necessary in the production of the revenue and receipts from the property and do not include debt retirement, interest on funds invested in the property or income taxes.

B. Cost methods of valuation- implementation: Generally, the cost methods of valuation are methods for valuing improvements or personal property by determining the costs of reproduction or replacement of property with property which is as good as, but no better than, the improvements or personal property being valued. The reproduction or replacement may be duplicate or equally good substitute property. If the improvements or personal property being valued are not in a new condition, the appropriately depreciated value of a new reproduction or replacement, as circumstances justify, is used to determine the value of the used items. In the case of newly constructed improvements, original cost, in an arm's length transaction, is the closest approximation of value. Trending may be used to implement the cost method of valuation.

C. Implementation by means of schedules and manuals: Implementation of the valuation methods... may be by means of schedules and manuals approved by the division.

D. Improvements and rights not valued separately from the land they serve: ...improvements and rights listed therein be considered as appurtenances to all land they serve, regardless of whether or not the improvements and rights are owned by the owner or owners of all the land they serve. The value of those rights and improvements are included in the determination of the value of the land served and are not valued separately...

G. Market value [comparable sales] method of valuation- implementation:

(1) The market value method of valuation is a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised. The reliability of this technique is dependent upon:

- (a) the availability of comparable sales data;

- (b) the verification of the sales date;
- (c) the degree of comparability or extent of adjustment necessary for differences in time of sale and time of appraisal; and
- (d) the absence of nontypical conditions affecting the sales price.

(2) "Market value" means a price which a willing and informed buyer, not obligated to buy, would pay a willing and informed seller, not obligated to sell, taking into consideration all uses including the highest and best use to which the property is adapted and might reasonably be applied.

(3) Comparable property is property similar to the property being valued and which recently has been sold or is currently being offered for sale in the same or similar areas. Similarity to the property being valued is determined by examining the characteristics of the properties being compared to discover likenesses or differences between those properties and the property being valued.

(4) Cash market value reflected by recent sales of comparable property, if there have been such sales, may be relevant for determining market value. Proof of the purchase price alone of the comparable property is not sufficient to fix market value without evidence of the terms and conditions of the sale.

(5) This approach to value may be implemented by means of schedules and manuals approved by the division.

(6) Evidence of the sale price of the property being valued is not sufficient to establish a market value under Section 7-36-15 NMSA 1978 if the evidence of the sales of comparable property indicates the sales price was not the market value.

NMSA §7-36-16. Responsibility of county assessors to determine and maintain current and correct values of property.

A. County assessors shall determine values of property for property taxation purposes in accordance with the Property Tax Code and the regulations, orders, rulings and instructions of the department. ... they shall also implement a program of updating property values so that current and correct values of property are maintained and shall have sole responsibility and authority at the county level for property valuation maintenance, subject only to the general supervisory powers of the director...

NMAC §3.6.5.23(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 [sic] may only change the current reappraisal cycle in their respective county after written approval is granted by the director. The phrase "current and correct values of property" as used in Section 7-36-16 NMSA 1978 means:

- (1) for residential property purchased in the year prior to the current tax year the phrase means its market value during the year of purchase;
- (2) for residential property not purchased in the year prior to the current tax year, when utilizing a one year reappraisal cycle, the phrase means its market value of the year prior to the current tax year, and
- (3) for residential property not purchased in the year prior to the current tax year, and non-residential locally assessed property, when utilizing a two year reappraisal cycle, the phrase means its market value in the tax year 2001 and, for each of the following odd-numbered tax year, its market value during the preceding odd-numbered tax year.

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

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. If the land was valued under this section in one or more of the three tax years preceding the year in which the determination is made and the use of the land has not changed since the most recent valuation under this section, a presumption is created that the land continues to be entitled to that valuation.

B. For the purpose of this section:

- (1) "agricultural products" means plants, crops, trees, forest products, orchard crops, livestock, poultry, captive deer or elk, or fish; and
- (2) "agricultural use" means the:
 - (a) use of land for the production of agricultural products;
 - (b) use of land that meets the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government;
 - (c) resting of land to maintain its capacity to produce agricultural products; or
 - (d) resting of land as the direct result of at least moderate drought conditions as designated by the United States department of agriculture, if the drought conditions occurred in the county within which the land is located for at least eight consecutive weeks during the previous tax year; provided that the land was used in the tax year immediately preceding the previous tax year primarily for a purpose identified pursuant to this paragraph...

NMAC §3.6.5.27 Special method of valuation- land used primarily for agricultural purposes:

A. Application form for valuation as agricultural land:

(1) Applications by owners of land for valuation pursuant to Section 7-36-20 NMSA 1978 must be on a form which has been approved by the director of the division. The form shall contain the following requirements for information to be provided:

- (a) description of the land;
- (b) the use of the land during the year preceding the year for which the application is made;
- (c) whether the land was held for speculative land subdivision and sale or has been subdivided;
- (d) whether the land was used for commercial purposes of a nonagricultural character;
- (e) whether the land was used for recreational purposes and if so, how; and
- (f) whether the land was leased and if so, who was the lessee, did he report livestock for valuation and what was the lessee's use of the property.

(2) The form, or a separate document, may also contain requirements for providing information as to the owner's farm income and farm expenses reported to the United States internal revenue service for federal income tax purposes.

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
 - (iii) used, as feed, seed or breeding stock, to produce other such products which other products were to be held for sale or subsistence; or

(b) the use of the land met the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government; or

(c) the owner of the land was resting the land to maintain its capacity to produce such products in subsequent years...

(3) A presumption exists that land is not used primarily for agricultural purposes if income from nonagricultural use of the land exceeds the income from agricultural use of the land.

(4) A homesite is not land used for agricultural purposes and is not to be valued as agricultural land pursuant to Section 7-36-20 NMSA 1978. A "homesite" as that term is used in this section is the site used primarily as a residence, together with any appurtenant lands used for purposes related to residing on the site. It is more than the boundary of the foundation of an improvement used as a residence and includes land on which yards, swimming pools, tennis courts and similar nonagricultural facilities are located but does not include land on which agricultural facilities such as barns, pig pens, corrals, bunk houses, farm equipment sheds and outbuildings are located. A homesite shall be presumed to be a minimum of one acre, unless the property owner establishes that a portion of the acre allocated to classification as homesite is actually used for agricultural purposes under the conditions of this section. A homesite can exceed one acre if nonagricultural facilities extend beyond one acre.

(5) Once land has been classified as land used primarily for agricultural purposes, no application for that classification is required for any succeeding year so long as the primary use of the land remains agricultural. The land will retain its status for property taxation purposes in every succeeding year as land used primarily for agricultural purposes.

(6) When use of the land changes such that it is no longer used primarily for agricultural purposes, the owner of the land must report the change in use to the county assessor in which the land is located. A report by the owner that land classified as land used primarily for agricultural purposes in the preceding property tax year is not used primarily for agricultural purposes in the current property tax year rebuts the presumptions in Subsection A of Section 7-36-20 NMSA 1978. If subsequently use of the land again becomes primarily agricultural, the owner must apply for classification of the land as land used primarily for agricultural purposes.

(7) When the owner of the land has not reported that the use of the land is no longer primarily for agricultural purposes but the county assessor has evidence sufficient to rebut the presumptions in Subsection A of Section 7-36-20 NMSA 1978, the county assessor must change the classification of the land. In such a case the county assessor must also consider whether the penalty provided by Subsection H of Section 7-36-20 NMSA 1978 should be applied. The owner may protest the change in classification.

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. Property used for grazing is only eligible for special valuation as land used primarily for agricultural purposes if the property meets the requirements of Paragraph (1) of Subsection B of this section, is stocked with livestock that are reported to the county assessor for valuation by either the property owner or the owner of the livestock, and contains the minimum number of acres capable of sustaining one animal unit as established in the order issued pursuant to Paragraph (5) of Subsection F of this section. Tracts or parcels of property smaller than the minimum number of acres capable of sustaining one animal unit may qualify as land used primarily for agricultural purposes as grazing land upon application to the county assessor. The county assessor shall consider the following in determining whether the property is eligible for special valuation as land used primarily for agricultural purposes as grazing land:

- (1) whether the property owned or leased is of sufficient size and capacity to produce more than one-half of the feed required during the year for the livestock stocked on the property;
- (2) the predominant use of the land has been continuous;
- (3) the purchase price paid;
- (4) whether an effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices;
- (5) whether the property has been divided, without regard to whether such division was made pursuant to county or municipality subdivision regulations;
- (6) whether the property is eligible for landowner hunting permits issued by the department of game and fish;
- (7) whether the property is contiguous to land used primarily for agricultural purposes owned by a member or members of the immediate family of the owner; "immediate family" means a spouse, children, parents, brothers and sisters, and
- (8) such other factors as may from time to time become applicable.

D. Agricultural products defined:

The phrase "agricultural products" as it is used in Section 7-36-20 NMSA 1978 and regulations under the Property Tax Code means plants, crops, trees, forest products, orchard crops, livestock, captive deer or elk, wool, mohair, hides, pelts, poultry, fish, dairy products and honey...

NMSA §7-36-21.2. Limitation on increases in valuation of residential property.

A. Residential property shall be valued at its current and correct value... provided that for the 2001 and subsequent tax years, the value of a property in any tax year shall not exceed the higher of one hundred three percent of the value in the tax year prior to the tax year in which the property is being valued or one hundred six and one-tenth percent of the value in the tax year two years prior to the tax year in which the property is being valued. This limitation on increases in value does not apply to:

- (1) a residential property in the first tax year that it is valued for property taxation purposes;
- (2) any physical improvements, except for solar energy system installations, made to the property during the year immediately prior to the tax year or omitted in a prior tax year; or
- (3) valuation of a residential property in any tax year in which:
 - (a) a change of ownership of the property occurred in the year immediately prior to the tax year for which the value of the property for property taxation purposes is being determined; or
 - (b) the use or zoning of the property has changed in the year prior to the tax year.

B. If a change of ownership of residential property occurred in the year immediately prior to the tax year for which the value of the property for property taxation purposes is being determined, the value of the property shall be its current and correct value as determined pursuant to the general valuation provisions of the Property Tax Code...

NMSA §7-38-6. Presumption of correctness.

Values of property for property taxation purposes determined by the... county assessor are presumed to be correct...

NMAC §3.6.7.13 Effect of the presumption of correctness:

A. To overcome the presumption of correctness provided in Section 7-38-6 NMSA 1978, the taxpayer has the burden of coming forward with evidence showing that values for property taxation purposes determined by the... county assessor... are incorrect.

Failure to present evidence tending to dispute the factual correctness of the above determinations in any hearing pursuant to the provisions of the Property Tax Code may result in a denial of relief sought by a taxpayer.

B. Where the only evidence presented by the taxpayer is the purchase price of the property which is the subject of the dispute over value for tax purposes and the evidence of comparable sales indicates the sales price was not the market value, the presumption of correctness of the determination of the... county assessor is not overcome.

C. Once the presumption of correctness is overcome, the burden of showing a correct valuation shifts to the... county assessor

NMSA §7-38-7. Valuation date.

All property subject to valuation for property taxation purposes shall be valued as of January 1 of each tax year...

NMSA §7-38-24. Protesting values, classification, allocation of values and denial of exemption or limitation on increase in value determined by the county assessor.

A. A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Filing a petition in accordance with this section entitles the property owner to a hearing on his protest.

B. Petitions shall:

(1) be filed with the county assessor on or before:

(a) the later of April 1 of the property tax year to which the notice applies...

(b) thirty days after the mailing of a property tax bill on omitted property... or

(c) in all other cases, thirty days after the mailing by the assessor of the notice of valuation;

(2) state the property owner's name and address and the description of the property;

(3) state why the property owner believes the value, classification, allocation of value or denial of a claim of an exemption or of a limitation on increase in value is incorrect and what he believes the correct value, classification, allocation of value or exemption to be; and

(4) state the value, classification, and allocation of value or exemption that is not in controversy.

C. Upon receipt of the petition, the county assessor shall schedule a hearing before the county valuation protests board and notify the property owner by certified mail of the date, time and place that he may appear to support his petition. The notice shall be mailed at least fifteen days prior to the hearing date.

D. The county assessor may provide for an informal conference on the protest before the hearing.

NMAC §3.6.7.33 Protesting values, classification, allocation of values and denial of exemptions...

B. Informal conferences:

(1) After a protest has been set for hearing, if a taxpayer requests or has requested an informal conference, the assessor may schedule and hold such a conference before the date of the hearing. If an informal conference has not been requested by the taxpayer and the assessor believes an informal conference prior to hearing would be useful, the assessor may schedule such a conference and require the presence of the taxpayer.

(2) An informal conference is off the record. Although the persons attending the conference may make memoranda of the discussion, statements made at the informal conference shall not be introduced by either party at a hearing or other proceeding. Any tapes or minutes of the conference are for the information and convenience of the parties only and shall have no evidentiary value in any later proceeding. The purpose of the informal conference is to discuss the facts and the legal positions of the assessor and the taxpayer, and it is to be in the nature of either settlement negotiations or a "prehearing (trial) conference" or both...

NMSA §7-38-25. County valuation protests boards; creation; duties; funding.

A. There is created in each county a "county valuation protests board". Each board shall consist of three voting members. Three alternates shall also be appointed to serve as voting members in the absence of a voting member. Voting members and alternates shall be appointed as follows:

(1) one member and one alternate shall be a qualified elector of the county and shall be appointed by the board of county commissioners for a term of two years;

(2) one member and one alternate shall be a qualified elector of the county, shall have demonstrated experience in the field of valuation of property and shall be appointed by the board of county commissioners for a term of two years; and

(3) one member and one alternate shall be a property appraisal officer employed by the department, assigned by the director and shall be the chairman of the board...

D. The county valuation protests board shall hear and decide protests of determinations made by county assessors and protested under Section 7-38-24 NMSA 1978...

NMSA §7-38-27. Protest hearing; verbatim record; action by county valuation protests board; time limitations.

A. Except for the rules relating to discovery, the technical rules of evidence and the Rules of Civil Procedure for the District Courts do not apply at the 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.

B. Final action taken by the board on a petition shall be by written order signed by the chairman or a member of the board designated by the chairman. The order shall be made within thirty days after the date of the hearing, but this time limitation may be extended by agreement of the board and the protestant. A copy of the order shall be sent immediately by certified mail to the property owner. A copy of the order shall also be sent to the director and the county assessor.

C. All protests shall be decided within one hundred eighty days of the date the protest is filed. The protest shall be denied if the property owner or his authorized representative fails, without reasonable justification, to appear at the hearing.

D. The board's order shall be dated, state the changes to be made in the valuation records, if any, and direct the county assessor to take appropriate action. The division shall make any changes in its valuation records required by the order.

E. Changes in the valuation records shall clearly indicate that the prior entry has been superseded by an order of the board.

F. The assessor shall maintain a file of all orders made by the county valuation protests board. The file shall be open for public inspection...

NMAC §3.6.7.36 Protest hearings...

A. Protest hearings- withdrawal of protest- failure to appear: If, at an informal conference... or at any other stage prior to final action by the board, a pending protest is fully resolved with no change resulting [sic] the taxpayer's notice of valuation, the protesting taxpayer or the taxpayer's authorized representative must sign a written document, which may be provided by the assessor, stating that the taxpayer withdraws the protest. The county assessor is to notify the county valuation protests board immediately so that the board may vacate the hearing. Failure to sign the written document withdrawing a protest may result in a hearing of the protest by the board. In the absence of a written withdrawal of protest and in the event that a taxpayer fails to appear at a scheduled hearing before the board, the board may decide the protest against the taxpayer on the basis of the presumption under Section 7-38-6 NMSA 1978.

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...

D. Protest hearings- special accommodations- advance dissemination of petition:

(1) Any special accommodations or arrangements required under the Americans with Disabilities Act shall also be determined and made in advance of the hearing.

(2) The Petition filed with the county assessor shall be made available to the board members in advance of the hearing.

E. Protest hearings- conduct of hearing:

(1) The county valuation protests board has the duty to conduct fair and impartial hearings, to take all action necessary to avoid delay in the proceedings and to maintain order in the hearings.

(2) Hearings shall be recorded on audio or videotape unless the board directs recording by stenographic, mechanical or other means.

(3) It is suggested that the hearing be so ordered that the protestant first makes an opening statement and then the county assessor makes an opening statement or reserves it for the conclusion of the protestant's presentation. The protestant presents evidence through testimony of witnesses and the introduction of documents. Then the assessor presents evidence in the same manner. The board may allow each party a closing statement.

Exception: In cases involving removal of the agricultural special method of valuation, the burden of proof may be on the assessor; therefore, the assessor should present first at the hearing §7-36-20 (A).

F. Protest hearings- preliminary matters:

(1) At the beginning of the hearing, the protestant, the protestant's representative or representatives, if any, all other persons present, the property and the amount of valuation in controversy shall be identified. The petition of the protestant filed with the county assessor shall be entered into the record.

(2) The county valuation protests board will confirm that any special accommodations or arrangements required under the Americans with Disabilities Act have been made.

(3) The board shall inform the protestant of the following:

(a) Other than the rules related to discovery, neither the technical rules of evidence nor the Rules of Civil Procedure for the District Courts apply to the board's proceedings.

(b) The legal presumption is in favor of the valuation placed on the property by the county assessor and the protestant has the burden of presenting evidence to overcome this presumption.

[Exception: In the certain cases involving the agricultural special method of valuation, the burden of proof may be on the assessor. §7-36-20 (A).]

(c) All testimony will be taken under oath.

(d) The protestant will have an opportunity to present oral testimony, either the protestant's own or through witnesses, and that anyone testifying on the protestant's behalf is subject to cross-examination by the county assessor or the assessor's representative and that anyone testifying for the county assessor is also subject to cross-examination by the protestant or the protestant's representative. The protestant may call the assessor or the assessor's employees as witnesses and examine them.

(e) The protestant will have the opportunity to offer into evidence whatever documents the protestant believes necessary. The protestant must have in hand all such documents but copies may be submitted instead of originals.

(f) Documents introduced into evidence before the board may be retained by the board.

(g) A written order deciding the protest will be made within thirty days of the date on which the hearing is concluded. This time limit may not be extended except by agreement of the board and the protestant.

(h) The protestant has the right to appeal the written decision and order of the board...[Section 39-3-1.1]. Because the appeal is on the record made at the hearing, all evidence supporting all theories and positions of the protestant must be presented at the hearing.

(i) If the protestant appeals the decision of the board, the protestant must pay the costs of preparing the record.

G. Protest hearings- witnesses:

(1) All witnesses must be sworn. They may be sworn by any member of the board or any person assisting the board. All witnesses either party intends to have testify may be sworn in at one time. A form of oath which may be used is:

"Do you solemnly swear or affirm that the evidence which you are about to give in the proceedings before this board shall be the truth, and this you do under penalties of perjury?"

(2) All witnesses may be cross-examined by the adverse party.

H. Protest hearings- evidence:

(1) Relevant and material evidence shall be admitted. Irrelevant, immaterial, unreliable or unduly repetitious evidence may be excluded. Immaterial or irrelevant parts of an admissible document shall be segregated and excluded insofar as practicable. The county valuation protests board shall consider all evidence admitted. Board members may use their knowledge and experience to evaluate evidence admitted.

(2) If the protestant and the county assessor have arrived at a stipulation of facts, either party may present the written stipulation to the board. The stipulation shall be signed by both parties or their representatives. The stipulation may present all or a portion of the facts. If all the facts are not agreed to in the stipulation, then either party can establish additional facts at the hearing. If all the facts are stipulated, the board shall note for the record that a stipulation was received, receive oral argument regarding the protest, if any there be, and then take the protest under advisement. The stipulation then is the record of the hearing.

(3) Parties objecting to evidence shall timely and briefly state the grounds relied upon. Rulings of the board on all objections shall appear on the record or in the board's order. Any excluded exhibits, adequately marked for identification, shall be retained in the record so as to be available for consideration by any reviewing authority.

(4) Formal exception to an adverse ruling is not required.

(5) When an objection to a question propounded to a witness is made, the board shall note the objection in the record and allow the testimony. In its discretion, the board shall give appropriate weight to the disputed testimony.

I. Protest hearings- decision of board: The county valuation protests board may announce orally its decision immediately after all the evidence is presented or may take the matter under advisement. An oral decision of the board is not binding and may not be appealed. All final decisions of the board must be made by written order. Unless extended by agreement of the board and the protestant, the written order deciding the protest shall be made within thirty days after the date of the hearing.

NMAC §3.6.7.37 Appeal of county valuation protests board decision:

A protestant who wishes to file an appeal of a decision of the county valuation protests board must do so within the time prescribed by Section 39-3-1.1 NMSA 1978 by filing a notice of appeal with the district court for the county in which the hearing was held, pursuant to Sections 7-38-28 and 39-3-1.1 NMSA 1978 and Rule 1-074 NMRA. The county assessor will be named as appellee.

[For procedures governing administrative appeals to the district court, also see Rule 1-074 NMRA.]

New Mexico Constitution Article VIII, Section 1. Levy to be proportionate to value; uniform and equal taxes; percentage of value taxed; limitation on annual valuation increases.

A. Except as provided in Subsection B of this section, taxes levied upon tangible property shall be in proportion to the value thereof, and taxes shall be equal and uniform upon subjects of taxation of the same class. Different methods may be provided by law to determine value of different kinds of property, but the percentage of value against which tax rates are assessed shall not exceed thirty-three and one-third percent.

B. The legislature shall provide by law for the valuation of residential property for property taxation purposes in a manner that limits annual increases in valuation of residential property. The limitation may be applied to classes of residential property taxpayers based on owner-occupancy, age or income. The limitations may be authorized statewide or at the option of a local jurisdiction and may include conditions under which the limitation is applied. Any valuation limitations authorized as a local jurisdiction option shall provide for applying statewide or multi-jurisdictional property tax rates to the value of the property as if the valuation increase limitation did not apply.



State of New Mexico Taxation & Revenue Department
Property Tax Division- Appraisal Bureau
Phone: (505) 827-0885/ FAX (505) 827-1645

NOTES: _____

2023 NOTICE OF VALUE

Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
 P.O. BOX 40
 BERNALILLO, NEW MEXICO 87004
 (505) 867-7562 or toll free 1(800) 972-6368
www.sandovalcountynm.gov

ASSESSOR'S COPY

STANDARDIZED ADDRESS:
 DEHOFF, KENNETH S AND KATHLEEN A
 292 E MEADOWLARK LN
 CORRALES NM 87048-7444

Property Listed and Valued as of JANUARY 1, 2023
THIS VALUE WILL BE A FACTOR IN DETERMINING YOUR 2023 PROPERTY TAX BILL.

RETAIN THIS PORTION FOR YOUR RECORDS.

Owner Name and Address

DEHOFF, KENNETH S AND KATHLEEN A
 292 E MEADOWLARK LN
 CORRALES NM 87048-7444

Account Number
R141157

Official Mailing Date
03/31/2023

Protest Deadline
05/01/2023

EMAIL VERIFICATION KEY: SJXDPVXN

THIS IS THE ONLY NOTICE OF VALUE YOU WILL RECEIVE UNLESS YOU ARE THE OWNER OF PERSONAL PROPERTY OR TAXABLE LIVESTOCK. FOR ADDITIONAL INFORMATION ON HOW TO CHANGE AN ADDRESS, CLAIM AN EXEMPTION, REPORT A CHANGE TO PROPERTY, RENTER LIVESTOCK, MOBILE HOMES AND BUSINESS PERSONAL PROPERTY, OR FOR ADDITIONAL INFORMATION ON SPECIAL ASSESSMENT TAX RATES PLEASE VISIT OUR WEBSITE AT SANDOVALCOUNTYNM.GOV OR CALL OUR OFFICE AT (505) 867-7562.

Parcel Number: 1-017-070-022-122
 Situs Address: 66 BAD COYOTE PL CORRALES NM 87048

Tax District: 203GRSH-R

2022 PROPERTY VALUE INFORMATION	
Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 1A	
2022 TAXABLE VALUE	\$53,333
2022 NET TAXABLE VALUE	\$53,333
2022 TAX RATES AND TAX AMOUNT	
RES Tax Rate:	0.037624
NRES Tax Rate:	0.000000
Tax Amount	\$2,518.24
(Special Assessments Not Included In Tax Rate)	

2023 PROPERTY VALUE INFORMATION					
PROPERTY CLASS	UNITS	ACRES	SQ FT	FULL VALUE	TAX VALUE
Residential Land	1	1.000	43,660	\$204,000	\$68,000
Residential Improvement			5,453	\$959,993	\$319,998
2023 TAXABLE VALUE				\$1,163,993	\$387,998
2023 NET TAXABLE VALUE					\$387,998

Tax bill will be based on current year's value

Instructions for calculating estimated taxes (NMSA 7-38-20): (Current year's net taxable value) X (Previous year's tax rate) = Estimated current year taxes. This calculation is an estimate. Actual taxes may be higher or lower than the estimate as tax rates are subject to change annually.

"FULL VALUE" MEANS THE VALUE DETERMINED FOR PROPERTY TAXATION PURPOSES. "TAXABLE VALUE" IS 93 1/3% OF "FULL VALUE." "NET TAXABLE VALUE" IS "TAXABLE VALUE" LESS EXEMPTIONS AND IS THE VALUE UPON WHICH TAX IS IMPOSED. THIS DOCUMENT CONSTITUTES A PROPERTY OWNER'S NOTICE OF VALUATION AS REQUIRED UNDER SECTION 7-38-20 OF THE NEW MEXICO PROPERTY TAX CODE.

Protesting Valuation: (NMSA 7-38-24) A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the county assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.

LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-36-21.3) Applications for valuation limitations may be picked up from the Assessor's Office. An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation in subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$40,400 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.



Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
1500 Idalia Rd Building D
PO Box 40
Bernalillo, NM 87004

Mailing Date: 6/9/2023

DEHOFF, KENNETH S AND KATHLEEN A
292 E MEADOWLARK LN
CORRALES, NM 87048-7444
UNITED STATES OF AMERICA

Cert. #: 7019-0700-0001-4974-376

Dear: Sir/Madam

RE: DEHOFF, KENNETH S AND KATHLEEN A #:2023-101002 Account#:
R141157 Parcel #: 1017070022122

Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 1A

Notes:

You are hereby notified that a formal protest hearing on the above mentioned parcel has been scheduled for 8-Aug-23 at 9:00AM. Please report to the County Assessor's Office, Room 1046 in the Sandoval County Administration Building D first floor, located at 1500 Idalia Rd, Bernalillo, NM 87004. You will be directed to the hearing room at that time.

The scheduling of these hearings has to be done well in advance so this notification is routine. You still have the opportunity to work with our staff to resolve your concern prior to the formal hearing. Enclosed you will find a 12 page information package from the Sandoval County Protest Board, please review this information carefully prior to the formal hearing as it will be entered into evidence as an exhibit by the board.

If you choose to withdraw your protest completely, please sign and date the appropriate line below and return it to our office ASAP. By submitting this letter as soon as possible, additional expense to the tax payers of Sandoval County (such as postage and board related costs) can be minimized or eliminated.

Should you wish to continue with your protest, you will be asked by the Sandoval County Valuation Board to present documentation supporting the value you have estimated for your parcel. Pertinent information may include: a recent appraisal report, sales information of comparable properties, the closing statement indicating the purchase price of your parcel or any information you may feel may be important to establish your value. Any evidence that will be presented to the Protest Board must be submitted to the Assessors' office prior to the formal hearing as required by the rules of discovery.

In the event you will be represented by legal counsel at the hearing, please notify us at least 10 days prior to your hearing. This may prevent unnecessary postponement or rescheduling of your hearing.

We have enclosed a self addressed stamped envelope along with this protest package for your convenience. Please feel free to contact this office between 8 am and 5 pm, Monday through Friday with any questions at (505) 867-7562.
Sincerely,

I hereby withdraw protest # : 2023-101002

Linda P. Gallegos
Sandoval County Assessor

Signature

Date

NAME OF OWNER (Please Print)
DEHOFF, KENNETH S AND KATHLEEN A

OWNER'S MAILING ADDRESS:
292 E MEADOWLARK LN
CORRALES, NM 87048-7444

HOME PHONE **BUSINESS/CELL PHONE**
 505.867.6236

CONTACT NAME

EMAIL ADDRESS
 ksdehoff@netwks.com

Please print the name of Authorized Representative (if owner will be represented by someone other than self). Letter of Authorization must be attached.

Authorized Representative

Documents Submitted
 Other:

Representative Mailing Address

Representative Phone 505.867.6236

I certify that the foregoing statements and information are true, accurate and complete to the best of my knowledge, information and belief. I understand that the County Assessor, upon receipt of the petition, is required to schedule a hearing before the Sandoval County Valuation Protest Board. I further understand that I must provide evidence and /or have witness at the formal hearing.

Signature of Owner or Authorized Representative

FOR OFFICE USE ONLY:				
	Land Value	Improve. Value	Misc. Value	Total Value
Assessed Value				\$195,044
Corrected Value				
Final Value				

SANDOVAL COUNTY
ASSESSOR
PROTEST PETITION

1500 Idalia Rd Bldg D
 PO Box 40
 Bernalillo, NM 87004
 Phone: (505)867-7562 Fax: (505)867-7596
TAX YEAR 2023

LEGAL DESCRIPTION:
UNIT: _____ LOT: _____ BLOCK: _____
SUBDIVISION: GARCIA TONY
MAP: _____ TRACT: _____
LANDS OF: _____
SECTION: _____ TOWNSHIP: _____ RANGE: _____
PROPERTY ADDRESS: _____
 5 BAD COYOTE PL

PLEASE FILL IN INFORMATION BELOW COMPLETELY

\$195,044
A: TOTAL ASSESSOR'S VALUE
 (As shown on Notice of Value)

\$159,000
B: TOTAL PROPERTY OWNERS VALUE

\$36,044
C: PROTESTED AMOUNT
 (DIFFERENCE BETWEEN A & B)

REASON FOR PROTEST:

VALUE IN EXCESS OF CURRENT AND CORRECT
 DUPLICATE ASSESSMENTS LIVESTOCK

DENIAL OF: RESIDENTIAL CLASSIFICATION
 AGRICULTURAL STATUS EXEMPTION

EXPLANATION OF PROTEST:
OVER VALUED

ACCOUNT # R001369

PARCEL # 1017070085125

IMPORTANT INFORMATION

SECTION 7-38-24 NMSA PROVIDES THAT PETITIONS OF PROTEST SHALL BE FILED WITH THE COUNTY ASSESSOR NO LATER THAN THIRTY (30) DAYS AFTER THE MAILING BY THE ASSESSOR OF THE NOTICE OF VALUE IF NOT AVAILABLE AT THE TIME OF FILING. ALL INFORMATION TO BE PRESENTED AT THE PROTEST HEARING MUST BE DELIVERED TO THE ASSESSOR NO LATER THAN THIRTY (30) DAYS FROM THE PROTEST DEADLINE. IF INFORMATION IS NOT RECEIVED, A FORMAL REQUEST FOR DOCUMENTS WILL BE MADE

THE FILING OF A PETITION OF PROTEST WITH THE ASSESSOR IS AN ELECTION TO PURSUE THAT REMEDY AND IS AN UNCONDITIONAL AND IRREVOCABLE WAIVER OF THE RIGHT TO PURSUE THE REMEDY OF FILING A CLAIM FOR REFUND IN DISTRICT COURT.

SETTLEMENT / WITHDRAWAL

IF YOU WISH TO WITHDRAW YOUR PROTEST, YOU MAY DO SO BY SIGNING BELOW, DATE AND MAIL TO THE ABOVE ADDRESS.

I HEREBY WITHDRAW/ACCEPT THE ABOVE PROTEST.

WITHDRAW ACCEPT SETTLEMENT

X

Signature of Owner or Authorized Representative / Date

PROPERTY TYPE: NON-RESIDENTIAL
 RESIDENTIAL COMMERCIAL
 MULTI-FAMILY (APARTMENT) VACANT LAND
 AGRICULTURE PERSONAL PROPERTY
 MANUFACTURED HOME

FOR OFFICE USE ONLY:

PROTEST #: 2023-101010

DATE RECEIVED: 04/26/2023

DATE MAILED: _____

SCHOOL DISTRICT: _____ 203CRSH_NR
 2A - CORRALES

APPRAISER: Jake



Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
1500 Idalia Rd Building D
PO Box 40
Bernalillo, NM 87004

Mailing Date: 6/9/2023

DEHOFF, KENNETH S AND KATHLEEN A
292 E MEADOWLARK LN
CORRALES, NM 87048-7444
UNITED STATES OF AMERICA

Cert. #: 7019-0700-0001-4974-3767

Dear: Sir/Madam

RE: DEHOFF, KENNETH S AND KATHLEEN A #:2023-101010 Account#:
R001369 Parcel #: 1017070085125

Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 1B PLAT 2442-A FORM TR 1

Notes:

You are hereby notified that a formal protest hearing on the above mentioned parcel has been scheduled for 8 Aug-23 at 9:20AM. Please report to the County Assessor's Office, Room 1046 in the Sandoval County Administration Building D first floor, located at 1500 Idalia Rd, Bernalillo, NM 87004. You will be directed to the hearing room at that time.

The scheduling of these hearings has to be done well in advance so this notification is routine. You still have the opportunity to work with our staff to resolve your concern prior to the formal hearing. Enclosed you will find a 12 page information package from the Sandoval County Protest Board, please review this information carefully prior to the formal hearing as it will be entered into evidence as an exhibit by the board.

If you choose to withdraw your protest completely, please sign and date the appropriate line below and return it to our office ASAP. By submitting this letter as soon as possible, additional expense to the tax payers of Sandoval County (such as postage and board related costs) can be minimized or eliminated.

Should you wish to continue with your protest, you will be asked by the Sandoval County Valuation Board to present documentation supporting the value you have estimated for your parcel. Pertinent information may include: a recent appraisal report, sales information of comparable properties, the closing statement indicating the purchase price of your parcel or any information you may feel may be important to establish your value. Any evidence that will be presented to the Protest Board must be submitted to the Assessors' office prior to the formal hearing as required by the rules of discovery.

In the event you will be represented by legal counsel at the hearing, please notify us at least 10 days prior to your hearing. This may prevent unnecessary postponement or rescheduling of your hearing.

We have enclosed a self addressed stamped envelope along with this protest package for your convenience. Please feel free to contact this office between 8 am and 5 pm, Monday through Friday with any questions at (505) 867-7562.

Sincerely,

I hereby withdraw protest # : 2023-101010

Linda P. Gallegos
Sandoval County Assessor

Signature

Date

NAME OF OWNER (Please Print)
DEHOFF, KENNETH S AND KATHLEEN A

OWNER'S MAILING ADDRESS:
**292 E MEADOWLARK LN
 CORRALES, NM 87048-7444**

HOME PHONE: **505.867.6236** BUSINESS/CELL PHONE: _____

CONTACT NAME: _____

EMAIL ADDRESS: **ksdehoff@netwks.com**

Please print the name of Authorized Representative (if owner will be represented by someone other than self). Letter of Authorization must be attached.

Authorized Representative
 Documents Submitted
 Other: _____

Representative Mailing Address: _____

Representative Phone: **505.867.6236**

I certify that the foregoing statements and information are true, accurate and complete to the best of my knowledge, information and belief. I understand that the County Assessor, upon receipt of the petition, is required to schedule a hearing before the Sandoval County Valuation Protest Board. I further understand that I must provide evidence and /or have witness at the formal hearing.

Signature of Owner or Authorized Representative: _____

FOR OFFICE USE ONLY:				
	Land Value	Improve. Value	Misc. Value	Total Value
Assessed Value				\$204,000
Corrected Value				
Final Value				

**SANDOVAL COUNTY
 ASSESSOR
 PROTEST PETITION**

1500 Idalia Rd Bldg D
 PO Box 40
 Bernalillo, NM 87004
 Phone: (505)867-7562 Fax: (505)867-7596
TAX YEAR 2023

LEGAL DESCRIPTION:
 UNIT: _____ LOT: _____ BLOCK: _____
 SUBDIVISION: **GARCIA TONY**
 MAP: _____ TRACT: _____
 LANDS OF: _____
 SECTION: _____ TOWNSHIP: _____ RANGE: _____
 PROPERTY ADDRESS:
166 BAD COYOTE PL
PLEASE FILL IN INFORMATION BELOW COMPLETELY

\$204,000
 A: TOTAL ASSESSOR'S VALUE
 (As shown on Notice of Value)

\$167,000
 B: TOTAL PROPERTY OWNERS VALUE

\$37,000
 C: PROTESTED AMOUNT
 (DIFFERENCE BETWEEN A & B)

REASON FOR PROTEST
 VALUE IN EXCESS OF CURRENT AND CORRECT
 DUPLICATE ASSESSMENTS LIVESTOCK

DENIAL OF: RESIDENTIAL CLASSIFICATION
 AGRICULTURAL STATUS EXEMPTION

EXPLANATION OF PROTEST:
 OVER VALUED

ACCOUNT # **R053090**

PARCEL # **1017070074118**

IMPORTANT INFORMATION
 SECTION 7-38-24 NMSA PROVIDES THAT PETITIONS OF PROTEST SHALL BE FILED WITH THE COUNTY ASSESSOR NO LATER THAN THIRTY (30) DAYS AFTER THE MAILING BY THE ASSESSOR OF THE NOTICE OF VALUE IF NOT AVAILABLE AT THE TIME OF FILING. ALL INFORMATION TO BE PRESENTED AT THE PROTEST HEARING MUST BE DELIVERED TO THE ASSESSOR NO LATER THAN THIRTY (30) DAYS FROM THE PROTEST DEADLINE. IF INFORMATION IS NOT RECEIVED, A FORMAL REQUEST FOR DOCUMENTS WILL BE MADE.

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SETTLEMENT / WITHDRAWAL
 IF YOU WISH TO WITHDRAW YOUR PROTEST, YOU MAY DO SO BY SIGNING BELOW, DATE AND MAIL TO THE ABOVE ADDRESS.

I HEREBY WITHDRAW / ACCEPT THE ABOVE PROTEST.
 WITHDRAW ACCEPT SETTLEMENT

X
 Signature of Owner or Authorized Representative / Date

PROPERTY TYPE: NON-RESIDENTIAL
 RESIDENTIAL COMMERCIAL
 MULTI-FAMILY (APARTMENT) VACANT LAND
 AGRICULTURE PERSONAL PROPERTY
 MANUFACTURED HOME

FOR OFFICE USE ONLY:
 PROTEST #: **2023-101012**
 DATE RECEIVED: **04/26/2023**
 DATE MAILED: _____
 SCHOOL DISTRICT: _____ **203CRSH_NR**
2A - CORRALES
 APPRAISER: **Jake**

BOARD'S Exhibit No 4
 385

2023 NOTICE OF VALUE

Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
 P.O. BOX 40
 BERNALILLO, NEW MEXICO 87004
 (505) 867-7582 or toll free 1(800) 872-8368
www.sandovalcountynm.gov

ASSESSOR'S COPY

STANDARDIZED ADDRESS:
 DEHOFF, KENNETH S AND KATHLEEN A
 292 E MEADOWLARK LN
 CORRALES NM 87048-7444

THIS IS NOT A TAX BILL

Property Listed and Valued as of JANUARY 1, 2023
THIS VALUE WILL BE A FACTOR IN DETERMINING YOUR 2023 PROPERTY TAX BILL.

RETAIN THIS PORTION FOR YOUR RECORDS.

Owner Name and Address

DEHOFF, KENNETH S AND KATHLEEN A
 292 E MEADOWLARK LN
 CORRALES NM 87048-7444

Account Number

R053090

Official Mailing Date

03/31/2023

Protest Deadline

05/01/2023

EMAIL VERIFICATION KEY: SJXDVPVXN

THIS IS THE ONLY NOTICE OF VALUE YOU WILL RECEIVE UNLESS YOU ARE THE OWNER OF PERSONAL PROPERTY OR TAXABLE LIVESTOCK. FOR ADDITIONAL INFORMATION ON HOW TO CHANGE AN ADDRESS, CLAIM AN EXEMPTION, REPORT A CHANGE TO PROPERTY, RENDER LIVESTOCK, MOBILE HOMES AND BUSINESS PERSONAL PROPERTY, OR FOR ADDITIONAL INFORMATION ON SPECIAL ASSESSMENT TAX RATES PLEASE VISIT OUR WEBSITE AT SANDOVALCOUNTYNM.GOV OR CALL OUR OFFICE AT (505) 867-7582.

Parcel Number: 1 017 070 074 118 Tax District: 203CRSH_NR
 SITUS Address: 166 BAD COYOTE PL CORRALES NM 87048

2022 PROPERTY VALUE INFORMATION		2023 PROPERTY VALUE INFORMATION						
Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 9		PROPERTY CLASS	UNITS	ACRES	SQ FT	FULL VALUE	TAX VALUE	
		Non-Residential Land	1	1.000	43,580	\$204,000	\$68,000	
2022 TAXABLE VALUE								\$53,333
2022 NET TAXABLE VALUE								\$53,333
2022 TAX RATES AND TAX AMOUNT		2023 TAXABLE VALUE					\$204,000	\$68,000
RES Tax Rate:	0.000000	2023 NET TAXABLE VALUE						\$68,000
NRES Tax Rate:	0.047217							
Tax Amount	\$2,518.24							
<small>(Special Assessments Not Included in Tax Rate)</small>								

Instructions for calculating estimated taxes (NMSA 7-38-20): (Current year's net taxable value) X (Previous year's tax rate) = Estimated current year taxes. This calculation is an estimate. Actual taxes may be higher or lower than the estimate as tax rates are subject to change annually.

"FULL VALUE" MEANS THE VALUE DETERMINED FOR PROPERTY TAXATION PURPOSES. "TAXABLE VALUE" IS 33 1/3% OF "FULL VALUE." "NET TAXABLE VALUE" IS "TAXABLE VALUE" LESS EXEMPTIONS AND IS THE VALUE UPON WHICH TAX IS IMPOSED. THIS DOCUMENT CONSTITUTES A PROPERTY OWNER'S NOTICE OF VALUATION AS REQUIRED UNDER SECTION 7-38-20 OF THE NEW MEXICO PROPERTY TAX CODE.

Protesting Valuation: (NMSA 7-38-24) A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the county assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.

LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-38-21.3) Applications for valuation limitations may be picked up from the Assessor's Office. An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$40,400 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.



Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
1500 Idalia Rd Building D
PO Box 40
Bernalillo, NM 87004

Mailing Date: 6/9/2023

DEHOFF, KENNETH S AND KATHLEEN A
292 E MEADOWLARK LN
CORRALES, NM 87048-7444
UNITED STATES OF AMERICA

Cert. #: 7019-0700-0001-4974-3769

Dear: Sir/Madam

RE: DEHOFF, KENNETH S AND KATHLEEN A #:2023-101012 Account#:
R053090 Parcel #: 1017070074118

Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 3

Notes:

You are hereby notified that a formal protest hearing on the above mentioned parcel has been scheduled for 8-Aug-23 at 10:00AM. Please report to the County Assessor's Office, Room 1046 in the Sandoval County Administration Building D first floor, located at 1500 Idalia Rd, Bernalillo, NM 87004. You will be directed to the hearing room at that time.

The scheduling of these hearings has to be done well in advance so this notification is routine. You still have the opportunity to work with our staff to resolve your concern prior to the formal hearing. Enclosed you will find a 12 page information package from the Sandoval County Protest Board, please review this information carefully prior to the formal hearing as it will be entered into evidence as an exhibit by the board.

If you choose to withdraw your protest completely, please sign and date the appropriate line below and return it to our office ASAP. By submitting this letter as soon as possible, additional expense to the tax payers of Sandoval County (such as postage and board related costs) can be minimized or eliminated.

Should you wish to continue with your protest, you will be asked by the Sandoval County Valuation Board to present documentation supporting the value you have estimated for your parcel. Pertinent information may include: a recent appraisal report, sales information of comparable properties, the closing statement indicating the purchase price of your parcel or any information you may feel may be important to establish your value. Any evidence that will be presented to the Protest Board must be submitted to the Assessors' office prior to the formal hearing as required by the rules of discovery.

In the event you will be represented by legal counsel at the hearing, please notify us at least 10 days prior to your hearing. This may prevent unnecessary postponement or rescheduling of your hearing.

We have enclosed a self addressed stamped envelope along with this protest package for your convenience. Please feel free to contact this office between 8 am and 5 pm, Monday through Friday with any questions at (505) 867-7562.

Sincerely,

I hereby withdraw protest # : 2023-101012

Linda P. Gallegos
Sandoval County Assessor

Signature

Date

NAME OF OWNER (Please Print) DEHOFF, KENNETH S AND KATHLEEN A				
OWNER'S MAILING ADDRESS: 66 BAD COYOTE PL CORRALES, NM 87048-7734				
HOME PHONE 505.867.6236		BUSINESS/CELL PHONE		
CONTACT NAME				
EMAIL ADDRESS ksdefoff@netwks.com				
Please print the name of Authorized Representative (if owner will be represented by someone other than self). Letter of Authorization must be attached.				
Authorized Representative				
<input type="checkbox"/> Documents Submitted <input type="checkbox"/> Other:				
Representative Mailing Address				
Representative Phone 505.867.6236				
I certify that the foregoing statements and information are true, accurate and complete to the best of my knowledge, information and belief. I understand that the County Assessor, upon receipt of the petition, is required to schedule a hearing before the Sandoval County Valuation Protest Board. I further understand that I must provide evidence and /or have witness at the formal hearing.				
Signature of Owner or Authorized Representative				
FOR OFFICE USE ONLY:				
	Land Value	Improve. Value	Misc. Value	Total Value
Assessed Value				\$204,000
Corrected Value				
Final Value				

**SANDOVAL COUNTY
ASSESSOR
PROTEST PETITION**

1500 Idalia Rd Bldg D
PO Box 40
Bernalillo, NM 87004
Phone: (505)867-7562 Fax: (505)867-7596
TAX YEAR 2023

LEGAL DESCRIPTION:
UNIT: _____ LOT: _____ BLOCK: _____
SUBDIVISION: **GARCIA TONY**
MAP: _____ TRACT: _____
LANDS OF: _____
SECTION: _____ TOWNSHP: _____ RANGE: _____
PROPERTY ADDRESS:
100 BAD COYOTE PL

**PLEASE FILL IN INFORMATION BELOW
COMPLETELY**

\$204,000
A: TOTAL ASSESSOR'S VALUE
(As shown on Notice of Value)

\$167,000
B: TOTAL PROPERTY OWNERS VALUE

\$37,000
C: PROTESTED AMOUNT
(DIFFERENCE BETWEEN A & B)

REASON FOR PROTEST

VALUE IN EXCESS OF CURRENT AND CORRECT
 DUPLICATE ASSESSMENTS LIVESTOCK

DENIAL OF: RESIDENTIAL CLASSIFICATION
 AGRICULTURAL STATUS EXEMPTION

EXPLANATION OF PROTEST:

OVER VALUED

ACCOUNT # R053089
PARCEL # 1017070124119
IMPORTANT INFORMATION
SECTION 7-38-24 NMSA PROVIDES THAT PETITIONS OF PROTEST SHALL BE FILED WITH THE COUNTY ASSESSOR NO LATER THAN THIRTY (30) DAYS AFTER THE MAILING BY THE ASSESSOR OF THE NOTICE OF VALUE IF NOT AVAILABLE AT THE TIME OF FILING. ALL INFORMATION TO BE PRESENTED AT THE PROTEST HEARING MUST BE DELIVERED TO THE ASSESSOR NO LATER THAN THIRTY (30) DAYS FROM THE PROTEST DEADLINE. IF INFORMATION IS NOT RECEIVED, A FORMAL REQUEST FOR DOCUMENTS WILL BE MADE
THE FILING OF A PETITION OF PROTEST WITH THE ASSESSOR IS AN ELECTION TO PURSUE THAT REMEDY AND IS AN UNCONDITIONAL AND IRREVOCABLE WAIVER OF THE RIGHT TO PURSUE THE REMEDY OF FILING A CLAIM FOR REFUND IN DISTRICT COURT.
SETTLEMENT / WITHDRAWAL
IF YOU WISH TO WITHDRAW YOUR PROTEST, YOU MAY DO SO BY SIGNING BELOW, DATE AND MAIL TO THE ABOVE ADDRESS.
<i>I HEREBY WITHDRAW/ACCEPT THE ABOVE PROTEST.</i>
<input type="checkbox"/> WITHDRAW <input type="checkbox"/> ACCEPT SETTLEMENT
<i>X</i>
Signature of Owner or Authorized Representative / Date
PROPERTY TYPE: NON-RESIDENTIAL <input type="checkbox"/> RESIDENTIAL <input type="checkbox"/> COMMERCIAL <input type="checkbox"/> MULTI-FAMILY (APARTMENT) <input type="checkbox"/> VACANT LAND <input type="checkbox"/> AGRICULTURE <input type="checkbox"/> PERSONAL PROPERTY <input type="checkbox"/> MANUFACTURED HOME
FOR OFFICE USE ONLY:
PROTEST #: <u>2023-101011</u>
DATE RECEIVED: <u>04/26/2023</u>
DATE MAILED: _____
SCHOOL DISTRICT: _____ 203CRSH_NR
APPRaiser: <u>Jake</u> 2A - CORRALES

2023 NOTICE OF VALUE

Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
 P.O. BOX 40
 BERNALILLO, NEW MEXICO 87004
 (505) 867-7662 or toll free 1(800) 972-8388
www.sandovalcountynm.gov

ASSESSOR'S COPY

STANDARDIZED ADDRESS:
 DEHOFF, KENNETH S AND KATHLEEN A
 88 BAD COYOTE PL
 CORRALES NM 87048-7734

THIS IS NOT A TAX BILL

Property Listed and Valued as of JANUARY 1, 2023

THIS VALUE WILL BE A FACTOR IN DETERMINING YOUR 2023 PROPERTY TAX BILL.

RETAIN THIS PORTION FOR YOUR RECORDS.

Owner
Name
and
Address

DEHOFF, KENNETH S AND KATHLEEN A
 88 BAD COYOTE PL
 CORRALES NM 87048-7734

Account Number

R053089

Official Mailing Date

03/31/2023

Protest Deadline

05/01/2023

EMAIL VERIFICATION KEY: 7VP6QHV9

THIS IS THE ONLY NOTICE OF VALUE YOU WILL RECEIVE UNLESS YOU ARE THE OWNER OF PERSONAL PROPERTY OR TAXABLE LIVESTOCK. FOR ADDITIONAL INFORMATION ON HOW TO CHANGE AN ADDRESS, CLAIM AN EXEMPTION, REPORT A CHANGE TO PROPERTY, RENTER LIVESTOCK, MOBILE HOMES AND BUSINESS PERSONAL PROPERTY, OR FOR ADDITIONAL INFORMATION ON SPECIAL ASSESSMENT TAX RATES PLEASE VISIT OUR WEBSITE AT SANDOVALCOUNTYNM.GOV OR CALL OUR OFFICE AT (505) 867-7662.

Parcel Number: 1 017 070 124 119
 SITUS Address: 100 BAD COYOTE PL CORRALES NM 87048

Tax District: 203CRSH_NR

2022 PROPERTY VALUE INFORMATION		2023 PROPERTY VALUE INFORMATION						
Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 2		PROPERTY CLASS	UNITS	ACRES	SQ FT	FULL VALUE	TAX VALUE	
		Non-Residential Land	1	1.000	43,560	\$204,000	\$68,000	
2022 TAXABLE VALUE							\$53,333	
2022 NET TAXABLE VALUE							\$53,333	
2022 TAX RATES AND TAX AMOUNT		2023 TAXABLE VALUE					\$204,000	\$68,000
RES Tax Rate:	0.000000	2023 NET TAXABLE VALUE						\$68,000
NRES Tax Rate:	0.047217							
Tax Amount:	\$2,518.24							
<small>(Special Assessments Not Included in Tax Rate)</small>								

Instructions for calculating estimated taxes (NMSA 7-38-20): (Current year's net taxable value) X (Previous year's tax rate) = Estimated current year taxes. This calculation is an estimate. Actual taxes may be higher or lower than the estimate as tax rates are subject to change annually.

"FULL VALUE" MEANS THE VALUE DETERMINED FOR PROPERTY TAXATION PURPOSES. "TAXABLE VALUE" IS 83 1/3% OF "FULL VALUE." "NET TAXABLE VALUE" IS "TAXABLE VALUE" LESS EXEMPTIONS AND IS THE VALUE UPON WHICH TAX IS IMPOSED. THIS DOCUMENT CONSTITUTES A PROPERTY OWNER'S NOTICE OF VALUATION AS REQUIRED UNDER SECTION 7-38-20 OF THE NEW MEXICO PROPERTY TAX CODE.

Protesting Valuation: (NMSA 7-38-24) A property owner may protest the value or classification determined by the county assessor for his property for property taxation purposes, the assessor's allocation of value of his property to a particular governmental unit or denial of a claim for an exemption or for a limitation on increase in value by filing a petition with the assessor. Petitions of protest to the county assessor are required to be filed with the county assessor no later than thirty (30) days after the mailing by the assessor of the Notice of Valuation.

LIMITATION ON INCREASE IN VALUE FOR SINGLE-FAMILY DWELLINGS OCCUPIED BY LOW-INCOME OWNERS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED: (NMSA 7-38-21.3) Applications for valuation limitations may be picked up from the Assessor's Office. An owner who applies for the limitation of value specified in this section and files proof of income eligibility for the three consecutive years immediately prior to the tax year for which the application is made need not claim the limitation for subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$40,400 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.



Linda P. Gallegos
SANDOVAL COUNTY ASSESSOR
1500 Idalia Rd Building D
PO Box 40
Bernalillo, NM 87004

Mailing Date: 6/9/2023

DEHOFF, KENNETH S AND KATHLEEN A
66 BAD COYOTE PL
CORRALES, NM 87048-7734
UNITED STATES OF AMERICA

Cert. #: 7019-0700-0001-4974-3769

Dear: Sir/Madam

RE: DEHOFF, KENNETH S AND KATHLEEN A #:2023-101011 Account#:
R053089 Parcel #: 1017070124119

Legal: S: 14 T: 12N R: 3E Subd: GARCIA TONY Tract: 2

Notes:

You are hereby notified that a formal protest hearing on the above mentioned parcel has been scheduled for 8-Aug-23 at 9:40AM. Please report to the County Assessor's Office, Room 4046 in the Sandoval County Administration Building D first floor, located at 1500 Idalia Rd, Bernalillo, NM 87004. You will be directed to the hearing room at that time.

The scheduling of these hearings has to be done well in advance so this notification is routine. You still have the opportunity to work with our staff to resolve your concern prior to the formal hearing. Enclosed you will find a 12 page information package from the Sandoval County Protest Board, please review this information carefully prior to the formal hearing as it will be entered into evidence as an exhibit by the board.

If you choose to withdraw your protest completely, please sign and date the appropriate line below and return it to our office ASAP. By submitting this letter as soon as possible, additional expense to the tax payers of Sandoval County (such as postage and board related costs) can be minimized or eliminated.

Should you wish to continue with your protest, you will be asked by the Sandoval County Valuation Board to present documentation supporting the value you have estimated for your parcel. Pertinent information may include: a recent appraisal report, sales information of comparable properties, the closing statement indicating the purchase price of your parcel or any information you may feel may be important to establish your value. Any evidence that will be presented to the Protest Board must be submitted to the Assessors' office prior to the formal hearing as required by the rules of discovery.

In the event you will be represented by legal counsel at the hearing, please notify us at least 10 days prior to your hearing. This may prevent unnecessary postponement or rescheduling of your hearing.

We have enclosed a self addressed stamped envelope along with this protest package for your convenience. Please feel free to contact this office between 8 am and 5 pm, Monday through Friday with any questions at (505) 867-7562.
Sincerely,

I hereby withdraw protest # : 2023-101011

Linda P. Gallegos
Sandoval County Assessor

Signature

Date

JAKE

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<input type="checkbox"/> Complete items 1, 2, and 3. <input type="checkbox"/> Print your name and address on the reverse so that we can return the card to you. <input type="checkbox"/> Attach this card to the back of the mailpiece, or on the front if space permits.	A. Signature <input checked="" type="checkbox"/> Kenneth D. Hoff <input type="checkbox"/> Agent <input type="checkbox"/> Addressee B. Received by (Printed Name) Kenneth D Hoff C. Date of Delivery 6/21/23
1. Article Addressed to: De Hoff 292 E. Meadowlark Corr NM 87048	D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No Note: address 666 Bad Coyote PL Cotinas NM 87048
 9590 9402 6450 0346 0232 07	3. Service Type <input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Signature Confirmation Restricted Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery
2. Article Number (Transfer from service label) 7019 0700 0001 4974 3769	Mail Restricted Delivery (00)

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Certified Mail Fee \$
 Extra Services & Fees (check box, add fee as appropriate)
 Return Receipt (hardcopy) \$
 Return Receipt (electronic) \$
 Certified Mail Restricted Delivery \$
 Adult Signature Required \$
 Adult Signature Restricted Delivery \$

Postage \$
 Total Postage and Fees \$

Sent To De Hoff
 Street and Apt. No., or PO Box No. 292 E. Meadowlark NE
 City, State, ZIP+4® Corr NM 87048

PS Form 3800, April 2015 PSN 7530-02-000-0047 See Reverse for Instructions

7019 0700 0001 4974 3769



Agenda

A

14 pages

6 min (3 pages) Introduction to properties and protest specifics

20 min (4 pages) Overcome presumption of correctness of land and improvement valuations and agricultural denial

5 min (1 page) Proposed valuation for my 4 lots

5 min (1 page) Proposed valuation for house

5 min (1 pages) Agricultural valuation exemption approval

5 min (2 pages) wrap-up

Evidence Summary

Assessor-provided land Comparables

Assessor-provided Improvement Comparables

MLS East Corrales Land Sales 2021-2022

MLS East Corrales House Sales 2022

Miscellaneous Zillow Sale Pages—factual features list/photos

Miscellaneous Sandoval Eagleweb extracts based on property IDs presented previously on my IPRA

Miscellaneous Low Earth Orbit Images from Sandoval Parcel Viewer and Google Earth

This Document contains summarized, critical data for time efficiency. If you want the full protest forms & applications, full MLS Reports, IAAO Standards, Law Texts, I have them on memory sticks I have with me.

Limited Use Rights Notice: The data and information presented in this presentation and accompanying evidence are provided for the sole purpose of supporting the arguments and analysis presented in my valuation protest. The MLS data utilized herein is made available under limited use rights and is not intended to be used by any other party, including the state and assessor, for any valuation, appraisal, or assessment purposes. Any unauthorized use, reproduction or other dissemination of this data beyond the scope of my valuation matters is strictly prohibited.

Bad Coyote Farm valuation protests

7 protests in total associated with our newly established farm on a 4 acre tract

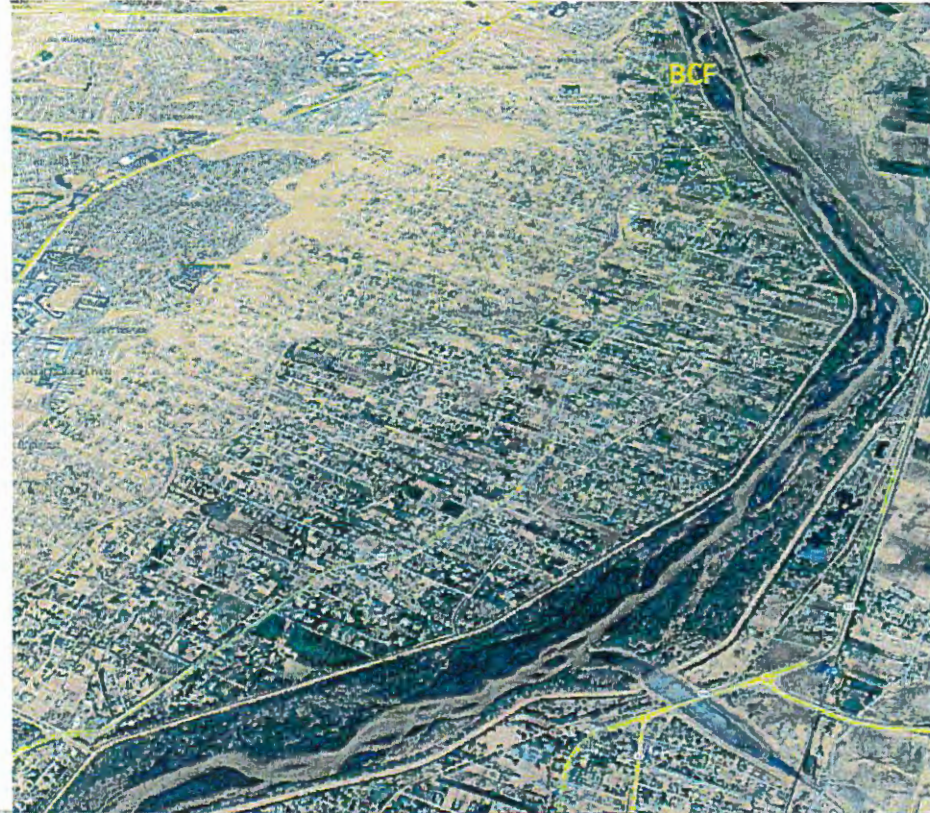
Land Valuation is too high on all 4 lots

204,000/ac vs 160,000/ac=**44,000/ac difference**

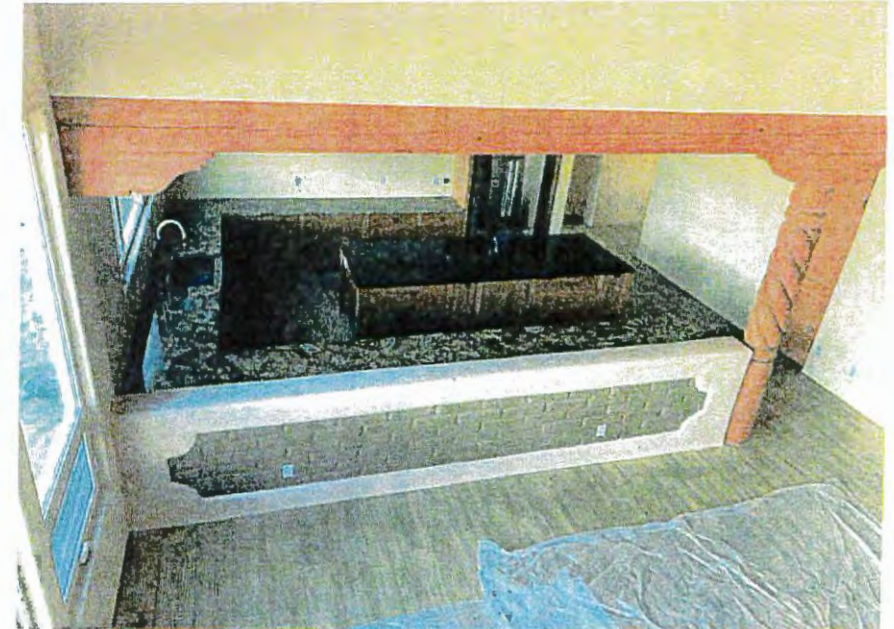
Home Valuation is too high on Lot 2

1,163,993 vs 793,000=**370,993 difference**

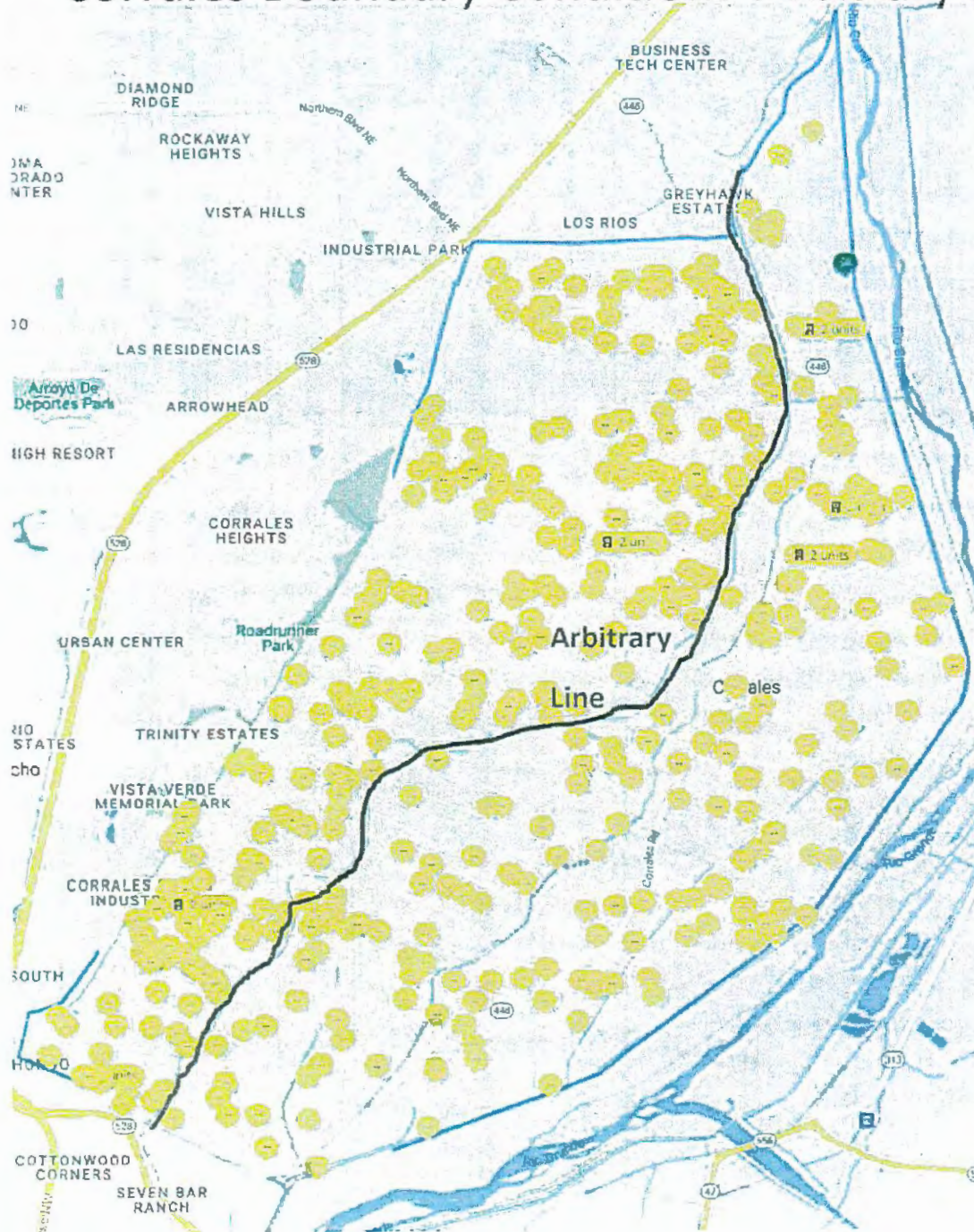
Agricultural Valuation exemption has not been granted for Lot 1, Lot 3 and Lot 4



Owner-Designed & Built, 3850 sq ft frame-stucco, t&g roof, tile floors, t&g/viga ceilings in living room, open floor plan with a 3 season porch and a high efficiency wood burning fireplace. MD Barnmaster barn with pipe fenced paddock.



Corrales Boundary Condition: Arbitrary Line (Loma Larga)



Zillow shows 535 Transactions in Corrales since 2020. Ours is the green dot and since 2020, only 18 transactions were within a 1 mile radius and east of the arbitrary line.

There are 33 within 1 mile west of me, across that arbitrary line that I am not allowed to compare against Just because the Assessor says so.

But I am comparable to houses 5.5 miles south Just because the Assessor says so.

Seems wrong to me but I accepted the boundary condition and have no data for anything west of the arbitrary line

Land Valuation of My 4 Lots is Too High Because

Assessor's valuation method treats mine and the roughly 2500 lots east of their arbitrary line exactly the same—4.68/sq ft

Evidence: Page 2-3 non-residential MLS Sales/Eagleweb spreadsheet 2022 (and 2021) and residential MLS Sales/Eagleweb Spreadsheet 2022

Evidence: Page 32-39 MLS Non-residential Sales 2022/2021

Evidence: Page 52-57 Eagleweb account summary of 2022 non-residential sales

Evidence: Page 71 Lawrence Griego email explanation to county commissioner Jay Block on the use of one single measure that determines property valuations

With very few exceptions, the rule of the same price/sq ft ignores the generally accepted usual factors in valuing similar land, violating 7-36-15B1. Consequently, significant relative similarities and differences between lots are not accounted for.

Evidence: Page 5: Kinscherff: usual factors are size, shape, location, topography, accessibility to roads, availability of public utilities and comparable sales

Evidence: Page 4: My property usual factors differences

Which leads to the valuations (per square foot) for ALL non-residential lots and recently sold residential lots being the same and being inaccurate. This approach benefits the wealthiest landowners with substantial tax savings by valuing their properties well below market value while penalizing others, like myself, who purchased less desirable properties, with valuations well above market value. These discounts and penalties are in direct conflict with 7-36-15B, and 7-36-16A which mandates that property be fully valued AT market value and NOT AT the median of market values.

Evidence: Page 8: Regressive Flat Tax 2022 non-residential MLS Sales vs 2023 valuations

Sales demonstrate the market is differentiated, increasing in value from north to south, which contradicts the Assessor's presumption that all lots are exactly the same. The most desirable lots sold are clustered in the south east corner of Corrales, over 4.5 miles away from me in a relatively small area less than 1.5 mile wide. We are all similar but we are not exactly the same.

Evidence: Page 6: non-residential MLS Sales Distance Sorted

Evidence: Page 7: Geo-mapped location of 2022 and 2021 non-residential sales and assessor-provided non-residential and residential comparables

and the median used as the basis for these discounts, penalties and all land valuations is directionally wrong and is significantly too low which serves to increase the already large discounts to the owners of the most desirable lands in Corrales.

Evidence: Page 12 Math Problem Pt 1 The Median is Wrong

The valuation method does not meet basic qualitative and legal accuracy expectations

PAGE: 6

Resulting Valuations do not bear a reasonable relationship to known market values in violation of 7-36-15B

Evidence: Page 5: Cobb v Otero County requires software testing and reasonable results

Evidence: Page 18: PTD and IAAO Ratio Studies Extract requires 90%-110% sales ratio accuracy

Evidence: Page 62-64: IAAO Mass Appraisal Standard Requires Testing, Validation, Transparency for Value Defense

Evidence: Page 13: Math problem Pt 2 Valuation Errors of Assessor's Comparables (18%, -6%, -31%) well outside $\pm 10\%$

It does not value wells and roads with the land as required by 7-36-15C

Evidence: Page 16: NMSA 7-36-15 text & Cited Precedent

Evidence: Page 10: Rio Rancho End of Southern Example includes well with land value

It is not the same or similar method as the valuation method used elsewhere in the county as required by 7-36-15A

Evidence: Page 9: Rio Rancho End of Southern Map showing 7 different valuations in a 750 ft radius from eagleweb

Evidence: Page 8: 2022 non-residential MLS Placitas Sales/ 2023 Eagleweb valuations shows proportional relationship

Evidence: Page 60: 2022 MLS Placitas Sales Spreadsheet valuation proportional to land sales price

And it has been improperly targeted at my properties annually, far more frequently than the rest of the county, contrary to 7-36-15A requirement for scheduling to be the same or similar

Evidence: Page 11: 6 random Placitas and 5 Algodones non-residential MLS 2022 sales, valuations haven't been touched in 8 years

The Improvement Valuation of my Home and Barn is Too High Because

The size of my home was deliberately misleading on my valuation notification form. My submitted alternative was too high and was based on the Assessor's improper size figure given to me.

Evidence: Page 19 Eagleweb page for home and land showing 5453 instead of 3853

The Value of all land in both residential and non-residential lots is wrongly assumed to be the same @4.68/sq ft.

Evidence: My Prior Argument and also Assessor-provided Comp3 is 4.28/sq ft vs Assessor-modelled 4.68/sq ft

The Living Space of Comp3, Comp4 is wrong

Evidence: Page 14: Assessor Comps Annotated

Evidence: Page 47-51 Zillow Screen Shots

Utility buildings of Comp1, Comp2, Comp3 were included in house values, are material and should be separately accounted for to be consistent with separately accounting for my barn

Evidence: Page 14: Assessor Comps Annotated

Three pools on Comp1, Comp2, Comp5 were included in the house value, are material and should be separately accounted for to be consistent with separately accounting for my barn

Evidence: Page 14: Assessor Comps Annotated

Selection of comparables did not follow generally accepted appraisal practices in violation of 7-36-15B1. Assessor's sole criteria was price, a violation of USPAP ethics guidelines

Evidence: Page 15: 2022 MLS Residential sales sorted by price

Evidence: Page 75 USPAP extract, U7/U9 Ethics Rules requiring Honesty, Impartiality and Professional Competence

Our Agricultural Lots should be granted the Agricultural Valuation Exemption Because

We Meet the 3 conditions for establishing agricultural use under the law 7-36-20: The land was being used for (1) Agriculture in 2022, (2) bona-fide evidence was already provided and shows that (3) agricultural was the primary use of the land. We have spent over \$500,000 of our life savings on our farm. How much more objective evidence of intent is needed.

Evidence: Page 20 2022 Land Preparation is Agricultural Use as defined by statute.

Evidence: Page 65-70 2021 Bona Fide evidence provided with application

Evidence: Page 22 2022 planting summary

We are not being treated the same or similarly to other Agricultural Land Owners in violation of 7-36-15(A) regarding application of NMAC 3.6.5.27 which is a regulation in addition to 7-36-20. The observable historic pattern of granting flexibility of application of Section C of this regulation requiring a 1 acre minimum is not consistent with exercising a hard and fast enforcement of Section B's definition of 'attempted to produce'. There is significantly more ambiguity in the definition of 'attempted' in section B than there is in 'acre' in section C.

Evidence: Page 21 Provided bona fide proof of 2021 capital investment that we attempted and intended to plant in 2022

Evidence: Page 23-24 NMAC 3.6.5.27 C Lots < 43,560 sq ft with agricultural valuation exemption and are not orchards—a small sample

We are not being treated the same or similarly to other Agricultural Land Owners in Violation of 7-36-15(A) regarding some unstated threshold the Assessor holds us to in providing bona fide proof of agricultural activity for approval. Derelict Agricultural properties in Corrales with non-local owners have enjoyed this exemption after >10 years of provably no agricultural activity and no agricultural applications were provided from IPRA request hence have never been submitted.

Evidence: Page 61 Non-locally owned Long-Term Derelict Agricultural Properties in Corrales with Agricultural Exemption

County of Bernalillo v. Ambell, 1980-NMSC-062, 94 N.M. 395, 611 P.2d 218

Legislative intent behind this special method of property tax valuation is to aid the small subsistence farmers in the state.

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

...were: (a) produced for sale or home consumption; or (b) used by other for sale[.]” 3 NMAC 6.5.27 (emphasis added). As the Board noted, this language requires more than merely passive or incidental activity. Rather, it requires evidence of intent to produce a crop.

Presumption of Correctness Overcome Y/N?

Opinion Number: 2023-NMCA-039 Filing Date: March 13, 2023

The Operation of the Presumption of Correctness

*We make an observation that follows naturally from the preceding discussion: the presumption of correctness assessment is made by the hearing officer in a purely legal capacity. The regulation's call for "some countervailing evidence" that "tend[s]" to dispute the assessment, [3.1.6.12\(A\)](#) NMAC, is merely a threshold requirement for evidence, and that evidence need not be credible or ultimately persuasive. As such, in determining whether the presumption has been overcome, the hearing officer's determination does not involve fact-finding tasks such as making credibility determinations and weighing evidence. These fact-finding tasks occur, if at all, after both sides have put forth evidence. As we have explained, [3.1.6.12\(A\)](#) NMAC does not require the taxpayer to prove anything but only to produce. As a natural consequence, the presumption of correctness assessment is a legal determination. **If a protesting taxpayer overcomes the presumption, the "burden shifts to the [d]epartment to demonstrate the correctness of the tax assessment."** *Casias Trucking*, [2014-NMCA-099](#),*

Our Current and Correct Valuation =market value is 3.67 /sq ft (160000)

Option 1: 3.67 /sq ft

No comparables close enough to establish a value, given the lack of a valid valuation model.

Option 2: 3.51 /sq ft

'21-'22 Median Decrease of 4% =5.94/5.69

Evidence: Page 12 Math Problem Pt 1 The Wrong Median

Option 3: 2.87 /sq ft

My Market Trend vs distance chart shows I have closer affinity to Corrales West than Corrales East AND the Most Recent, closest (0.25 miles) land sales to us (with residences) were both fully valued in 2021 and 2022 at 2.61/sq ft and are currently at 2.66/sq ft, below Corrales West 2.87/sq ft and below my 3.67/sq ft

Evidence: Page 6 2022 non-residential sales vs distance from us shows cost/sq ft increases the further south sales occur.

Evidence: Page 40: 130 Koontz Road MLS Sale Summary

Evidence: Page 41: 7777 Corrales Road MLS Sale Summary

Account: R094273 7777 corrales rd, 8/20 sale, 2.494 acres, 2.61/sq ft in 2021

Value Summary								
Type	2023	2022	2021	2020	2019	2018	2017	2016
Residential Land	\$299,407	\$284,316	\$284,316	\$335,173	\$325,904	\$316,906	\$308,167	\$299,678
Residential Land Assessed	\$99,802	\$94,772	\$94,772	\$111,724	\$108,835	\$105,835	\$102,722	\$99,893
Residential Improvement	\$800,881	\$595,382	\$599,780	\$498,600	\$483,591	\$469,013	\$454,861	\$441,126
Residential Improvement Assessed	\$202,227	\$188,461	\$189,920	\$166,202	\$161,197	\$156,338	\$151,020	\$147,042
Total Actual Value	\$906,088	\$879,098	\$854,076	\$833,779	\$809,495	\$795,918	\$763,028	\$740,504
Total Assessed Value	\$302,029	\$293,233	\$284,692	\$277,926	\$280,832	\$261,873	\$254,342	\$248,935
Total Exemption Adjustments	(\$2,000)	(\$2,000)	\$0	(\$2,000)	(\$2,000)	\$0	\$0	\$0
Total Taxable	\$300,029	\$291,233	\$284,692	\$275,926	\$267,832	\$261,873	\$254,342	\$248,935

Account: R112092 130 koontz rd 2/21 sale, 2.0 acres, 2.61/sq ft in 2022

Value Summary								
Type	2023	2022	2021	2020	2019	2018	2017	2016
Residential Land	\$242,034	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$104,829
Residential Land Assessed	\$80,878	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$34,878
Residential Improvement	\$541,042	\$532,268	\$499,194	\$305,845	\$305,845	\$305,845	\$305,845	\$177,800
Residential Improvement Assessed	\$180,348	\$177,422	\$166,368	\$101,948	\$101,948	\$101,948	\$101,948	\$58,200
Total Actual Value	\$763,076	\$750,268	\$727,194	\$533,845	\$533,845	\$533,845	\$533,845	\$282,229
Total Assessed Value	\$281,028	\$253,422	\$242,398	\$177,948	\$177,948	\$177,948	\$177,948	\$94,078
Total Exemption Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,000)
Total Taxable	\$281,028	\$253,422	\$242,398	\$177,948	\$177,948	\$177,948	\$177,948	\$86,078

Evidence: We Bought Proven Farm Land and are Farming it

Tony Garcia Subdivision, owned by Tony Garcia across the Street since the 1920s and farmed by his family since the 1700s.



2014

ARCA farmed Tony's land from 2012ish through 2016. You can see the different configurations of the fields in 2014 and 2016.



2016

2016 Verdes Cannabis bought the land with the intent to produce medical marijuana. Local government actively intervened to stop it and Verdes was never able to use the land. It sat 2016-2019 and then was for sale over a year in 2019/2020 and we purchased in late 2020.



2018

2023 we are on our first plantings, having completed a significant restoration of the land to make it farmable after 5 years of disuse.



2023

Requested Findings of Fact

1. The arbitrary line following Loma Larga prevents comparisons within 1/2 mile of taxpayer lots and is not based on current data.
2. Single value area-wide valuation applied to approximately 2500 lots across 6 square miles is unique to Corrales.
3. Land Valuation Method did not compare shape, location, topography, accessibility to roads, availability of public utilities or any other generally accepted differentiating land factors.
4. Land Valuation Method did not value private roads, wells or similar structures with the land.
5. Land Valuation Method did not meet IAAO Ratio Studies Guideline of being within 90%-110% for the dataset of non-residential properties sold in the east corrales market area in 2022.
6. Land Valuation Method has established tax discounts that increase proportionally with land purchase price by artificially lowering valuations below actual market value
7. Land Valuation Method systematically undervalued land and overvalued improvements.
8. Land Valuation Method median value did not reasonably reflect the actual market central tendency in 2022
9. Land Valuation Scheduling in Corrales is based on sales data availability only and is not cyclic nor random
10. Home Valuation Comparables Selection was not based on generally accepted standard methods
11. Home Valuation Method Did Not Compare land value, non-living square footage or pools.
12. Land Valuation Method does not comply with 7-36-15(A) from Findings 2,8,9
13. Land Valuation Method does not comply with 7-36-15(B)(1) or 7-36-15(B) from Findings 3,4,6,7
14. Land Valuation Method does not comply with 7-13-15(C) from Findings 5
15. Taxpayer rebutted presumption of correctness for Assessor Land Valuation
16. Taxpayer rebutted presumption of correctness for Assessor Home Valuation
17. Taxpayer rebutted presumption of correctness for failure to issue exemptions for agricultural valuations
18. Sandoval County Assessor grants irrigated agricultural grasslands and fields less than 1 acre the agricultural special valuation method
19. Primary Use of lots R001369, R053089, R053090 was agricultural in 2022 based on bona-fide evidence provided

Requested Conclusions of Law

1. Land Value of 4.68/sq ft is an improper value for subject properties and subject properties should be valued at 3.67 /square foot for 2023
From Findings 1-9
2. 66 Bad Coyote Place should be valued total \$793,000 for 2023 with as \$3.67/sqare foot for the land and the remainder apportioned to the improvement from findings 10-11
3. Taxpayer has met requirements of 7-36-20(B) entitling them to the special method of valuation per 7-36-20(A) on Lots R001369,R053089,R053090 from findings 18-19
4. Taxpayer is entitled to Learn from Sandoval County Assessor's Office how and when gaps identified in valuation methods will be corrected.

PROTESTANT'S
EXHIBIT NO. _____

B

7/6/98

**Bad Coyote Farm
Valuation & Classification Protest
Evidence**

Limited Use Rights Notice: The data and information presented in this presentation and accompanying evidence are provided for the sole purpose of supporting the arguments and analysis presented in my valuation protest. The MLS data utilized herein is made available under limited use rights and is not intended to be used by any other party, including the state and assessor, for any valuation, appraisal, or assessment purposes. Any unauthorized use, reproduction or other dissemination of this data beyond the scope of my valuation matters is strictly prohibited.

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	Dis-tance	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 perea 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 perea 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 Chaparral 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

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

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).



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.

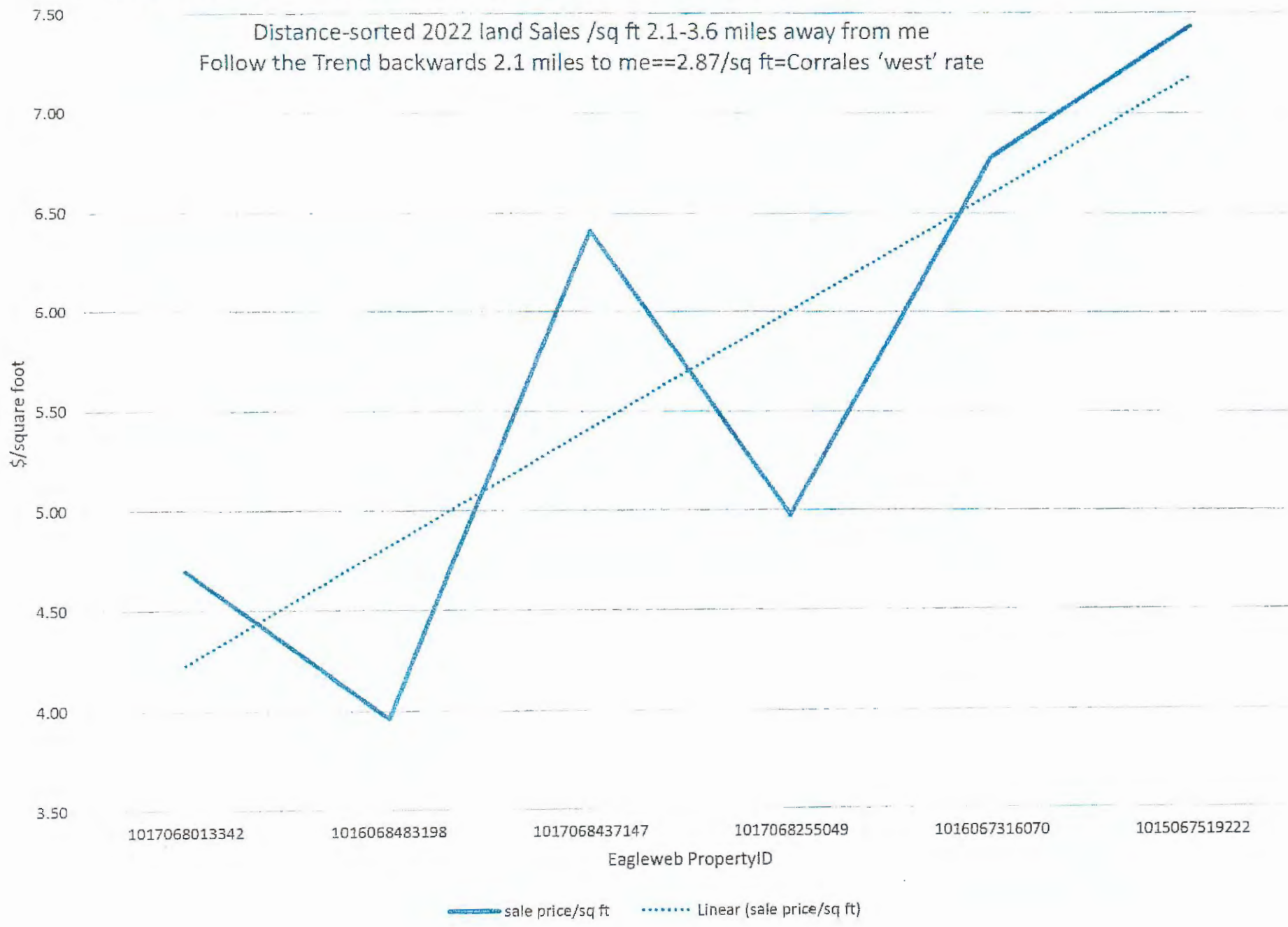
COBB V. OTERO CNTY. ASSESSOR, 1991-NMCA-122, 113 N.M. 251, 824 P.2d 1053

{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

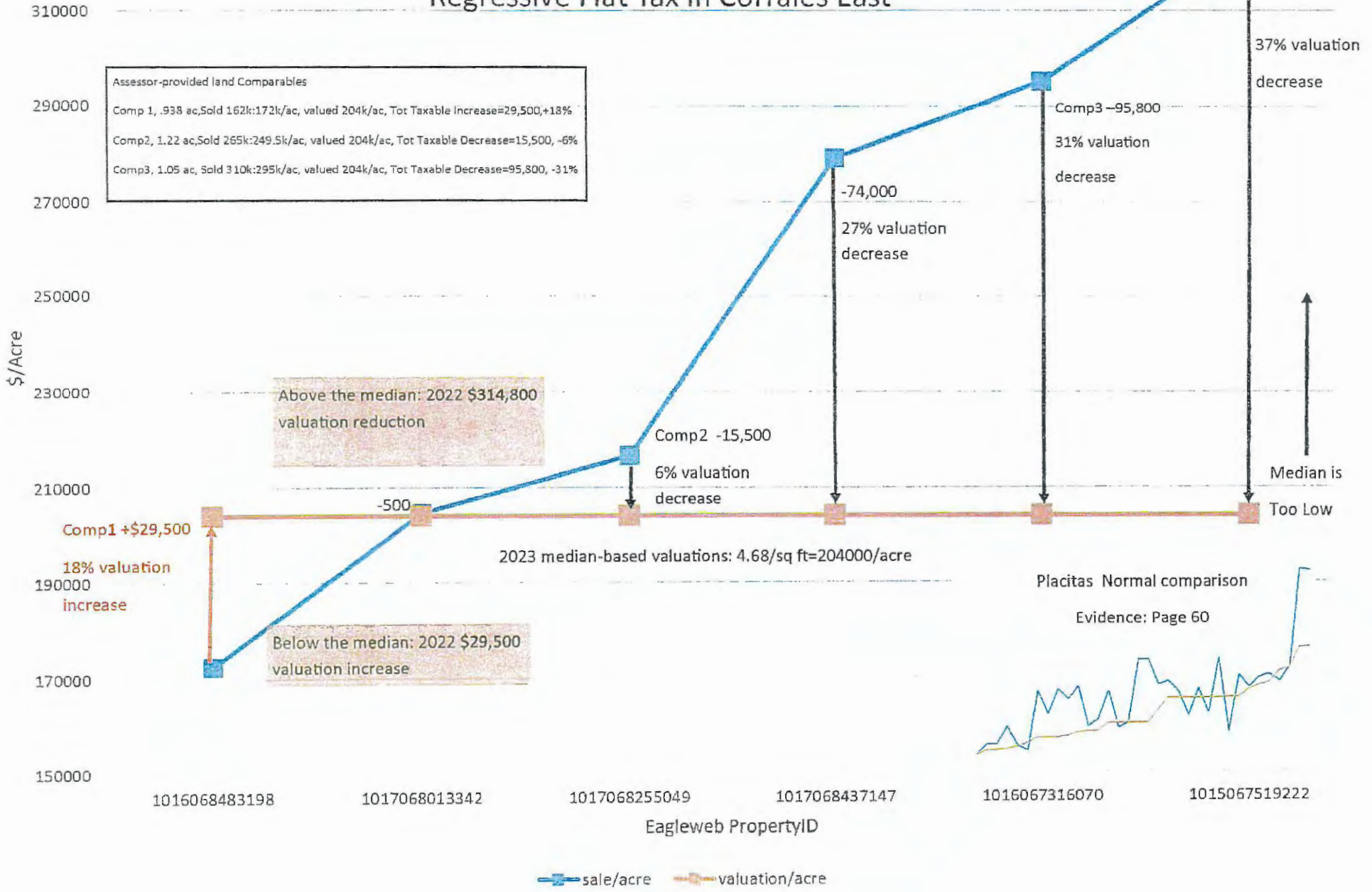
2021 sale	Address
A	118 Stella
B	5301 Corrales
C	400 Perea
D	Noble Ln Lot 12
E	48 Coroval Ct
F	6 Coroval Ct

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



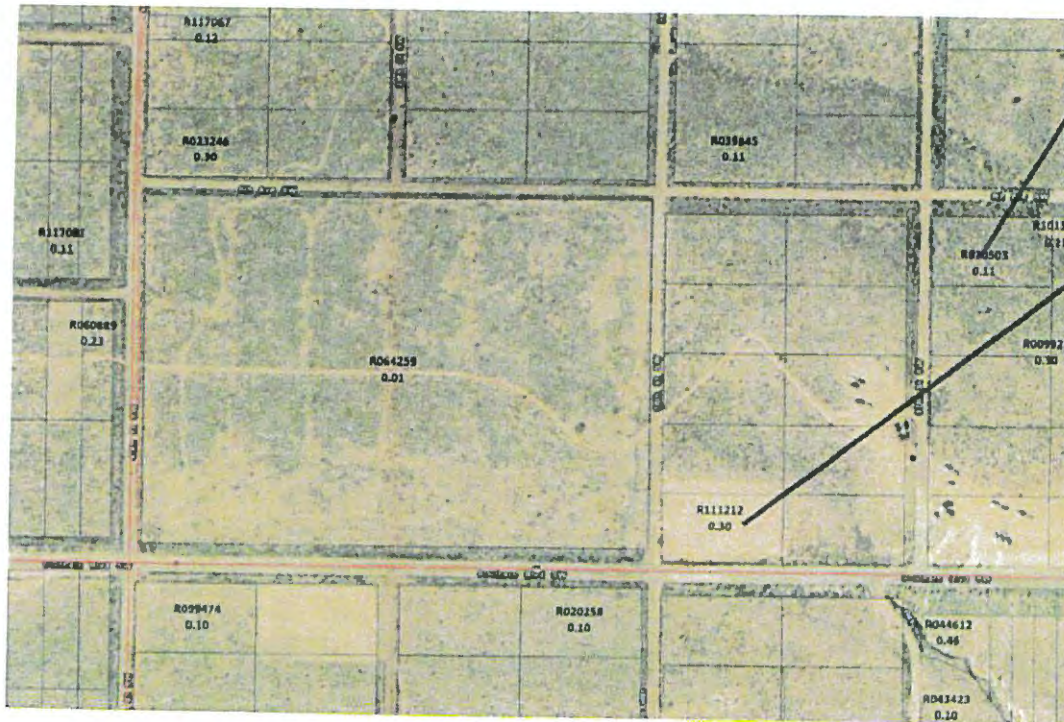
Rio Rancho is Normal, not similar to Corrales

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)



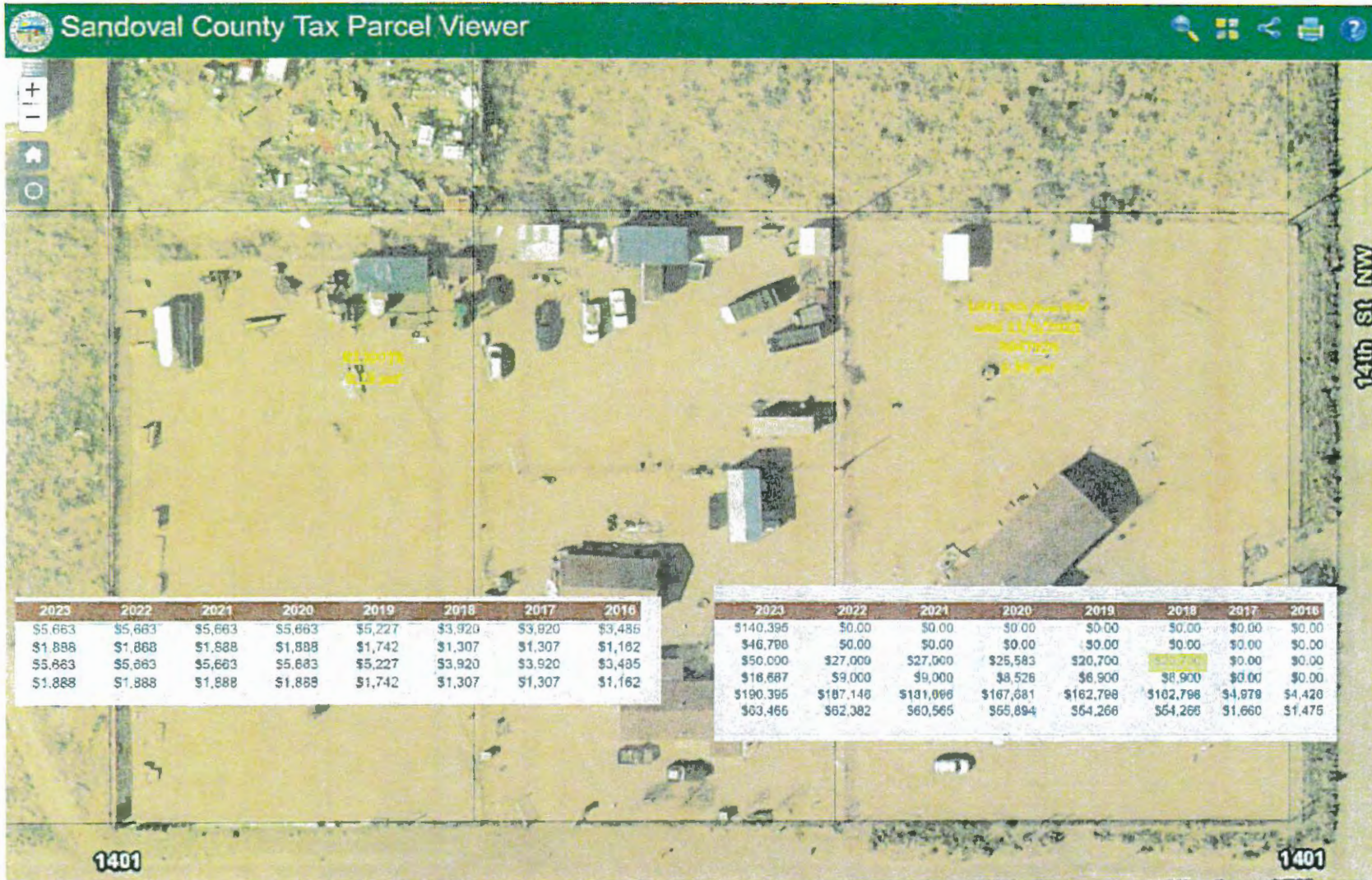
2023	2022	2021	2020	2019	2018	2017	2016
\$4,792	\$3,485	\$2,178	\$1,307	\$3,049	\$2,178	\$2,178	\$3,800
\$1,597	\$1,182	\$726	\$438	\$1,016	\$726	\$726	\$1,267
\$4,792	\$3,485	\$2,178	\$1,307	\$3,049	\$2,178	\$2,178	\$3,800
\$1,597	\$1,182	\$726	\$438	\$1,016	\$726	\$726	\$1,267

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

Math Problem Pt 1: The Wrong Median

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
1016068463198	(C1)189 Paseo Dulcelina	2/25/2022	40902	162000	172524
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
1016068197520	6 coroval court (2 sections)	6/4/2021	49102	280000	248397
1016066191508	49 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

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

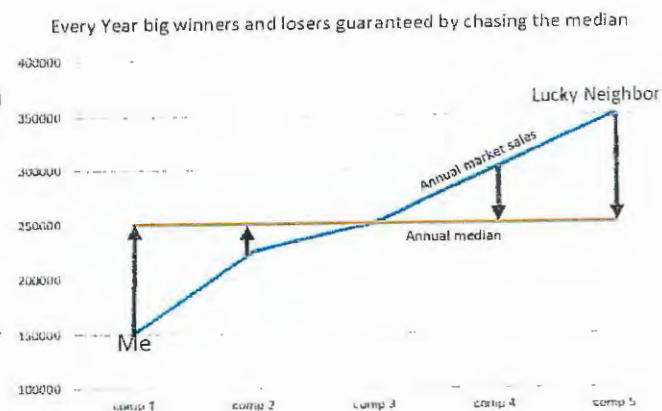
We hold that where the mass appraisal method is based on standard appraisal procedure, such as comparable sales, *and the resulting valuation bears a reasonable relationship to the market value*, it is an appropriate method of valuation under the statute.

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

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



Bad Mass Appraisal In Action: 310,000 known Market value

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

Improvement Valuation—wrong/missing data, land values ignored

\$204,000/acre
hardcoded

Account-Number	BUILT	ACRES	Land Adj to 1 Acre	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	
1016067050160	4259 corrales road	3/28/2022	11	43560	550000	560000	2560	204000	3.5	
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 MAP



PRINT MAP
FIRMette

MAP IMAGE

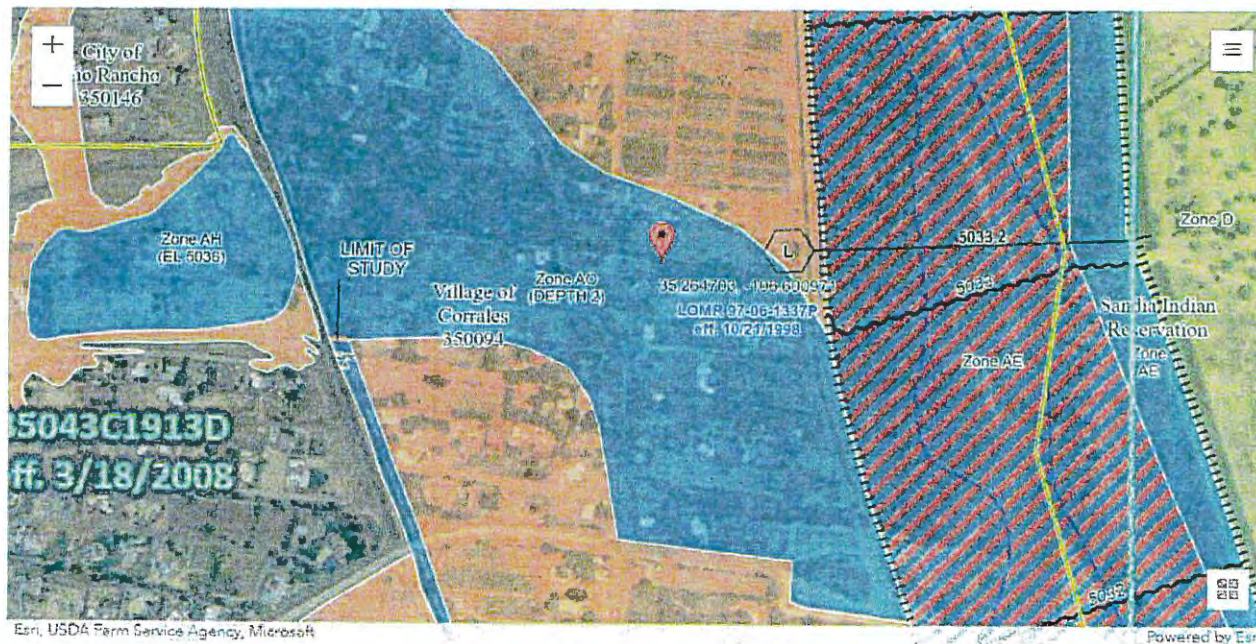


DOWNLOAD
FIRM PANEL

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 property location.

SPECIAL FLOOD Without Base Flood Elevation (BFE) Zone A, B, AE3 With BFE or Depth

Cross Sections with 1% Annual Chance Water Surface Elevation

22.5
17.5

Standard_on_Ratio_Studies.pdf - Adobe Acrobat Pro DC

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18 / 65 100%

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- Appendix C. Median Confidence Interval Tables for Small Samples
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STANDARD ON RATIO STUDIES—2013

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

- date and tax year of the appraisals being evaluated
- number of parcels in each stratum
- number of sales
- number of sales (trimmed from the study)
- measures of central tendency (appraisal level)
- measures of uniformity (variability) and price-related biases
- confidence interval (measures of reliability) about the measures of central tendency
- summary of adjustments made to sales prices

In addition, there should be a description of the steps taken to ensure that sold and unsold properties were valued and described consistently. If the sold and unsold properties were not treated identically, the documentation should characterize the differences discovered between them.

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.

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 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- 6pm

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- [Account Detail](#)
- [Owner Information](#)
- [Assessment History](#)

- [Estimate Taxes](#)
- [Tax Information \(Link to Eagle\)](#)
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Account Detail

- [Land](#)
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- [Structures](#)
- [Other](#)
- [Permits](#)
- [HOCR 20213234781](#)
- [BPN 2021-245](#)
- [BPN 2021-244](#)
- [BPN 2021-080](#)

Misc Documents

- [15-108574](#)
- [Transfers](#)
- [2021002284](#)
- [2020035728](#)
- [2016026585](#)

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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)	\$1,183,993		
Tax Area 203CRSH_R - 203CRSH_R		Primary Taxable	\$387,998		
Situs Address 66 BAD COYOTE PL	Owner Address 66 BAD COYOTE PL	Tax Area: 203CRSH R Mill Levy: 37.624			
Legal Summary Legal: S: 14 T: 12N R: 3E	CORRALES, NM 87048-7734	Type	Actual	Assessed	Acres
Subd. GARCIA TONY Tract: 1A	UNITED STATES OF AMERICA	Residential Land	\$204,000	\$68,000	1.000 43560.000 1.000
		Residential Improvement	\$959,993	\$319,998	5463.000

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

Images		
Tax Year	Taxes	
*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

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

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





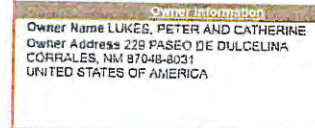
NMAC 3.6.5.27

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**.

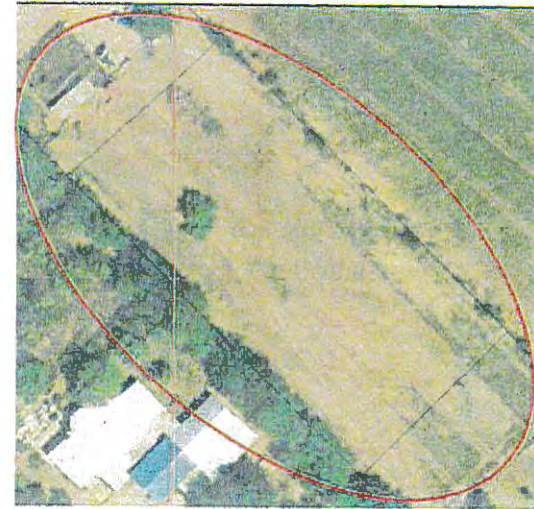
<p>Owner Name THUNBORG, SIEGFRIED JR AND PHYLLIS Owner Address 469 E ELLA DR CORRALES, NM 87048-0000 UNITED STATES OF AMERICA</p> <p>Actual Value (2023) \$338 Primary Taxable \$113 Tax Area: 203CRSH NR Mill Levy: 47.217</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Actual</th> <th>Assessed</th> <th>Acres</th> <th>SQFT</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>Agriculture Land</td> <td>\$338</td> <td>\$113</td> <td>0.500</td> <td>21782.000</td> <td>4.000</td> </tr> </tbody> </table> <p>Doc Description: SPECIAL WARRANTY DEED PLAT</p>  <p>R001493 0.5 Acre Irrigated grassland</p>	Type	Actual	Assessed	Acres	SQFT	Units	Agriculture Land	\$338	\$113	0.500	21782.000	4.000	<p>Owner Name PVEDA, ESTALD Owner Address 24 LIND COCKING ALBUQUERQUE, NM 87104-1004 UNITED STATES OF AMERICA</p> <p>Actual Value (2023) \$516 Primary Taxable \$203 Exemptive Adjustment: Owner's Exemption (\$203) Adjusted Taxable \$313 Total \$313 Tax Area: 203CRSH NR Mill Levy: 47.217</p> <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>Agriculture Land</td> <td>\$516</td> <td>\$203</td> <td>0.913</td> <td>1.000</td> <td></td> </tr> </tbody> </table> <p>Doc Description: MISCELLANEOUS PLAT</p>  <p>R115787 0.913 Acre Irrigated Grassland</p>	Type	Actual	Assessed	Acres	SQFT	Units	Agriculture Land	\$516	\$203	0.913	1.000		<p>Owner Name SANCHEZ, GREGO F & DEBE Owner Address PO BOX 134 BERNALILLO, NM 87004 UNITED STATES OF AMERICA</p> <p>Actual Value (2023) \$561 Primary Taxable \$191 Tax Area: 802RHE NR Mill Levy: 35.253</p> <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>Agriculture Land</td> <td>\$561</td> <td>\$191</td> <td>0.816</td> <td>35644.800</td> <td>1.000</td> </tr> </tbody> </table> <p>Doc Description: QUIT CLAIM DEED WARRANTY DEED PLAT</p>  <p>R000238 0.816 Acre Irrigated grassland</p>	Type	Actual	Assessed	Acres	SQFT	Units	Agriculture Land	\$561	\$191	0.816	35644.800	1.000
Type	Actual	Assessed	Acres	SQFT	Units																																	
Agriculture Land	\$338	\$113	0.500	21782.000	4.000																																	
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Type	Actual	Assessed	Acres	SQFT	Units																																	
Agriculture Land	\$561	\$191	0.816	35644.800	1.000																																	
<p>Owner Name GONZALEZ, PEDRO AND ANGELICA MARIA Owner Address 147 SANCHEZ ROAD CORRALES, NM 87048-0000 UNITED STATES OF AMERICA</p> <p>Actual Value (2023) \$573 Primary Taxable \$191 Tax Area: 203CRSH NR Mill Levy: 47.217</p> <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>Agriculture Land</td> <td>\$573</td> <td>\$191</td> <td>0.849</td> <td>36989.800</td> <td>1.000</td> </tr> </tbody> </table> <p>Doc Description: SPECIAL WARRANTY DEED PLAT</p>  <p>R150643 0.849 Irrigated field</p>	Type	Actual	Assessed	Acres	SQFT	Units	Agriculture Land	\$573	\$191	0.849	36989.800	1.000	<p>Owner Name GRIEGO, LEONARD & ELAINE Owner Address 5800 BLUE PINE AVE NW ALBUQUERQUE, NM 87120 UNITED STATES OF AMERICA</p> <p>Actual Value (2020) \$541 Primary Taxable \$214 Tax Area: 802RHE NR Mill Levy: 35.253</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Actual</th> <th>Assessed</th> <th>Acres</th> <th>Units</th> </tr> </thead> <tbody> <tr> <td>Agriculture Land</td> <td>\$541</td> <td>\$214</td> <td>0.950</td> <td>1.000</td> </tr> </tbody> </table> <p>Doc Description: WARRANTY DEED</p>  <p>R046079 0.950 Acre Irrigated field</p>	Type	Actual	Assessed	Acres	Units	Agriculture Land	\$541	\$214	0.950	1.000	<p>Owner Name LUKES, PETER AND CATHERINE Owner Address 228 PASEO DE DULCELINA CORRALES, NM 87048-8031 UNITED STATES OF AMERICA</p> <p>Actual Value (2023) \$644 Primary Taxable \$215 Tax Area: 203CRSH NR Mill Levy: 47.217</p> <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>Agriculture Land</td> <td>\$644</td> <td>\$215</td> <td>0.954</td> <td>41856.240</td> <td>1.000</td> </tr> </tbody> </table> <p>Doc Description: WARRANTY DEED</p>  <p>R026225 0.954 Acre Irrigated field</p>	Type	Actual	Assessed	Acres	SQFT	Units	Agriculture Land	\$644	\$215	0.954	41856.240	1.000		
Type	Actual	Assessed	Acres	SQFT	Units																																	
Agriculture Land	\$573	\$191	0.849	36989.800	1.000																																	
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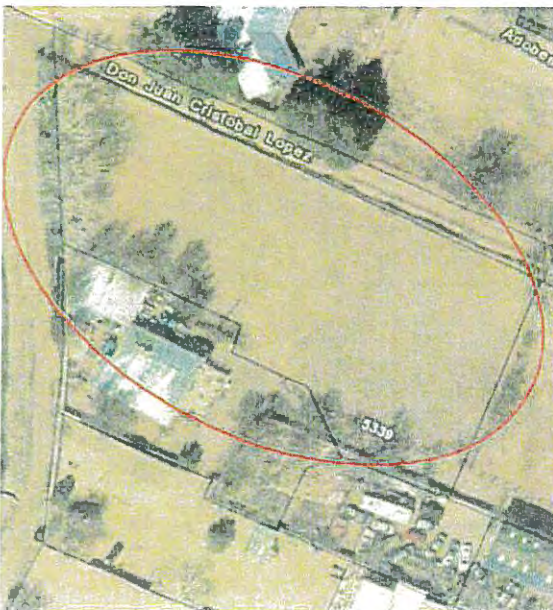
R001493
0.5 Acre
Irrigated
grassland



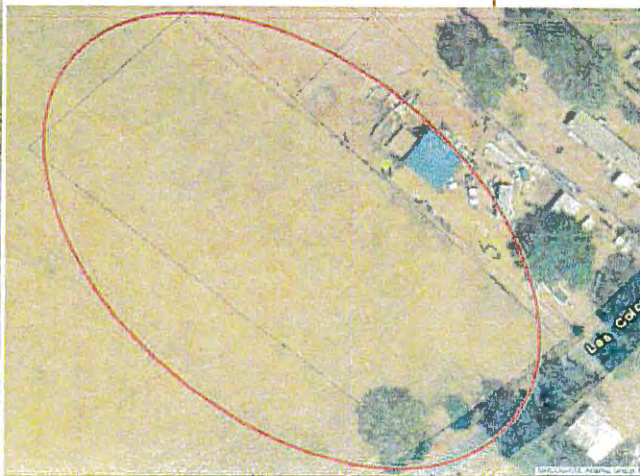
R115787
0.913 Acre
Irrigated
grassland



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

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

Discovery – Notice of Valuation Protests

Mass Appraisal Qualitative validation data for [corrals](#) 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 [corrals](#)




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.




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 Parea Lane Corrales NM	1000812  Lot 5 Paseo Trinidad Road Corrales NM	1002833  229 PASEO DULCELINA Road Corrales NM
List Price	\$265,000	\$99,990	\$250,000
Original List Price	\$900,000	\$99,990	\$250,000
Sold Price	\$235,000	\$90,000	\$253,000
Status	Closed	Closed	Closed
Status Date	05/07/2023	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	\$253,000

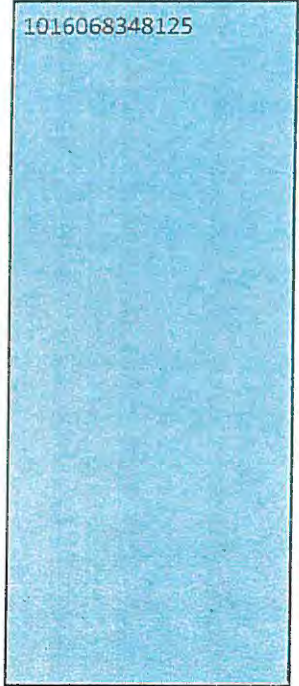
	1002532  211 PASEO DULCELINA Road Corrales NM	1002255  Marierre Corrales NM	1016067496510 1005150  Lot 12 Nobles Lane Corrales NM
List Price	\$250,000	\$350,000	\$270,000
Original List Price	\$250,000	\$350,000	\$275,000
Sold Price	\$250,000	\$350,000	\$270,000
Status	Closed	Closed	Closed
Status Date	05/19/2022	12/04/2021	12/20/2021
Days on Market	0	0	1
Cumulative Days on Market	0	0	1
Bedrooms	0	0	0
Baths - Total	0	0	0
Garage Spaces	0	0	0
Lot Acres	1	1.35	0.85
Year Built	0	0	0
Apx Structured SqFt	0	0	0
Price	\$250,000	\$350,000	\$270,000

	1005383	1017068437147	1008011
			
	105 Richard Road Corrales NM	425 PASEO DIJ CELINA Road Corrales NM	Lot 11 E Alary Lane Corrales NM
List Price	\$150,000	\$275,000	\$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		36	18
Cumulative Days on Market		36	18
Bedrooms		0	0
Baths - Total		0	0
Garage Spaces		0	0
Lot Acres		0.09	1.02
Year Built		0	0
Apx Structured SqFt		0	0
Price	\$145,000	\$275,000	\$375,000

	1014789	1018776	1015067519222
			
	448 Candi Lane Corrales NM	131 PERFECTO LOPEZ Road Corrales NM	W LA ENTRADA Corrales NM
List Price	\$640,000	\$950,000	\$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	03/17/2022	10/11/2022
Days on Market	0	24	4
Cumulative Days on Market	0	24	4
Bedrooms	0		0
Baths - Total	0		0
Garage Spaces	0		0
Lot Acres	1.6	2.0	1.08
Year Built	0		0
Apx Structured SqFt	0		0
Price	\$640,000	\$480,000	\$350,000



	1017484 6861 CORRALES Road Corrales NM	1017068013342 1017206 103 Stella Lane Corrales NM	1017889 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	1	54	0
Cumulative Days on Market	1	42	0
Bedrooms	0	0	0
Baths - Total	0	0	0
Garage Spaces	0	0	0
Lot Acres	1.00	1	1
Year Built	0	0	0
Apx Structured SqFt	0	0	0
Price	\$520,000	\$204,500	\$346,000



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 Imprvmt 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 Closg Distance to Water: None
 Timber/Mineral Right: Mineral Rights Unk, Timber Rights Unknwn 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 is 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

+ 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

1016068350415

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	Property Access: S Property Line	Topography: Mostly Level, Terraced
Distance to Cable: At Line	Distance to Phone: At Line	Type: Residential
Docs/Data Available: Aerial Map, Deed, Restrictive Covenant	Distance to Gas: Call Listing Broker	Utilities: Cable Available; Electricity Available; Natural Gas Available; Phone Available; Sewer Not Available
Dist to Electrical: At Line	Possession: Day of Funding	Utility Impact Fee: Utility Impact Fee: Unknown
Existing Survey: ILR Imprvmnt Locatn	Restrictive Covenant: No Mobile Home, Not Divisible, Restrictive Covenant, Same As Zoning	Water Source: None
Finance Considered: Cash, Conventional	Sales Info: Seller Assist Ofrd: No, Trade/Xch Considered: No	Wastewater: None
Features: No Trees, Views	Distance to Sewer: Call Listing Broker	Distance to Water: Call Listing Broker
Utilities: Cable Available, Electricity Available, Natural Gas Available, Phone Available, Sewer Not Available	Title Evidence: Till Bndr Prior Clos	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	605	118 Stella Lane
+ 934436	Expired	\$210,000		06/17/2019	180	180	118 Stella Lane

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



1017068013342 and
 1016067188066

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 Property Access: W Property Line Topography: Mostly Level
 Distance to Cable: 0 - 1/4 Mile Line Type: Acreage, Agricultural, Residential
 Docs/Data Available: Plat Map, Survey Utilities: Electricity Available; Natural Gas Available; Sewer Not Available; Water Not Available; Other - See Remarks
 Dist to Electrical: On Property Distance to Phone: 0 - 1/4 Mile Distance to Gas: 0 - 1/4 Mile
 Existing Survey: Staked Boundary Srvy Possession: Day of Funding Utilities Expsn Chg: Utilities Expsn Chg: No
 Finance Considered: Cash, Conventional Restrictive Covenant: Same As Utility Impact Fee: Utility Impact Fee: Unknown
 Features: Horses Permitted, Partial Wooded, Views, Other - Zoning Water Source: Other - See Remarks, Private Well
 See Remarks Sales Info: Seller Assist Ofrd Wastewater: None
 Utilities: Electricity Available, Natural Gas Available, Sewer No, Trade/Xch Considered: No Distance to Water: None
 Not Available, Water Not Available, Other - See Remarks Distance to Sewer: None Zoning: A-1
 Title Evidence: Title Ins Upon Closg

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

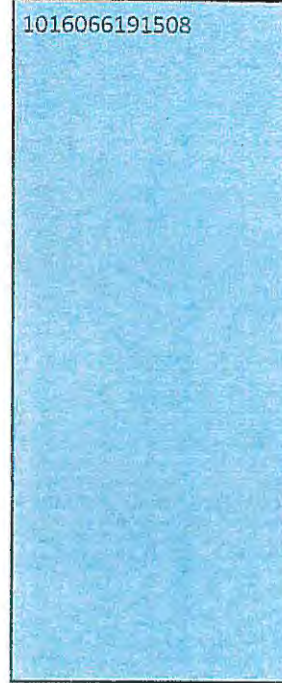
History for MLS # 991581 Lot 6 Coroval Court, Corrales, NM 87048 \$280,000

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

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: A15 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

Package Deal: No
 Lot: 6

Acc. To Prop Line: Public Road Property Access: W Property Line Topography: Mostly Level
 Distance to Cable: 0 - 1/4 Mile Line Type: Acreage, Agricultural, Residential
 Docs/Data Available: Plat Map, Survey Distance to Phone: 0 - 1/4 Mile Utilities: Electricity Available; Natural Gas Available; Sewer Not Available; Water Not Available; Other - See Remarks
 Dist to Electrical: On Property Possession: Day of Funding Utilities Expsn Chg: Utilities Expsn Chg: No
 Existing Survey: Staked Boundary Srvy Restrictive Covenant: Same As Utility Impact Fee: Utility Impact Fee: Unknown
 Finance Considered: Cash, Conventional Zoning Wastewater: None
 Features: Horses Permitted, Partial Wooded, Views, Other - See Remarks Sales Info: Seller Assist Ofrd: Distance to Water: None
 Utilities: Electricity Available, Natural Gas Available, Sewer No, Trade/Xch Considered: No Distance to Sewer: None
 Not Available, Water Not Available, Other - See Remarks Title Evidence: Title Ins Upon Closg 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

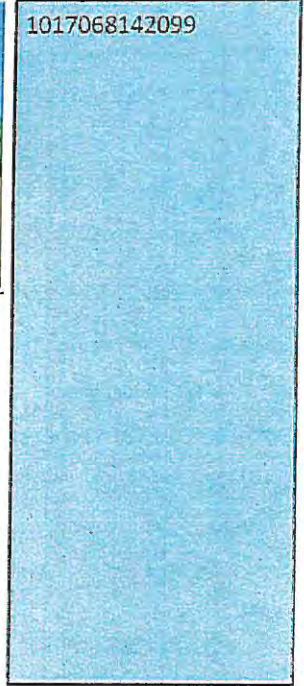
History for MLS # 991587 Lot 7 Coroval Court, Corrales, NM 87048 \$280,000

+ 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: Add'l Lot Dim: 188x474x180x384
 Acres: 2 Price/SqFt: Lot Size Source: Survey
 Subdivision: NA Apx Lot Dim Front: 474
 # of Lots: 1



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
 Possession: Day of Funding
 Distance to Gas: Call Listing Broker
 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

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: 02/13/2021
 Zone Atlas: NOZA Lot SqFt: 87,120 DOM/CDOM: 12/12
 County: Sandoval Price/SqFt: 236.15
 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 Grant No
 Year Built: 1963 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
 Baths(FTH): 3 (1 2 0) Middle School: Taylor
 Builder: Calvin High School: Cibola
 Supra Box: Yes Offsite Built: No
 Lockbox Serial #: 32879419
 Lockbox Location: Previous appointment only - call listing Agent
 Garage Spaces: 0 Loft: No
 Carport Spaces: 4

Room Name	Length	Width	Level	Room Name	Length	Width	Level
Family Room	27.4	12	Main	Bedroom 2	12.6	13.7	Main
Kitchen	17.7	9.2	Main	Bedroom 3	14.9	15.2	Main
Living Room	31.6	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; Appliances: Dishwasher; Disposal; Double Oven; Dryer; Freshnd Gas Stv/Ovn; Microwave; Refrigerator; Self Clean Oven; Washer; Water Soft. Owned
 Patio Covered; RV Pad; Workshop

Construction: Adobe Landscape: Auto sprinklers (G); Bubble Drip (G); Front and Back
 Style: Custom; Pueblo Roof: Bitumen; Metal; TPO (G) Exterior Material: Stucco
 Heating: Baseboard; Electric; Solar Fireplace: Yes
 Passive (G) Fireplace: (2); Custom; Wood Burning
 Cooling: 2+ Units; Evaporative Cooling Finance Considered; Cash
 Windows: Metal Clad; Thermal-Double Conventional
 Pans: Wood General Access: Gravel Road; Public Road
 Flooring: Carpet; Tile Land Use: Horses; Irrigation
 Green Energy Electric: None Irrigation Source: Canal System; Ditch
 Electric Provider: Public Utility Guest House: Guest House Fnsnd:
 Utilities: Electricity Connected; Natural Gas Connected Yes; Guest House Heated: Yes; Guest House SqFt: 500; Guest House SF Ind: Yes

Basement: No
 Miscellaneous: Guard House/Service: No; Hist Prop/Lndmkt: No; Rented: No; Land Lease: No; HOA: No

Directions: From Alameda and Corrales Road approx. 7.5 miles North through the Village, OR from 526 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/ISO 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/ISO Remarks
 Showing Information: See LO/ISO Remarks

Owner Name: Listing Member: Aldo A Reza QB Name: Sandlyee Pasquale
 Owner Phone: License #: 20126 QB License #: 4056
 Owner Phone 2: Phone: 505-600-2695 Listing Office: (PASQ01)Pasquale Realty
 Owner/Broker: Yes Email: aldo.reza@gmail.com Phone: 505-296-5636 Fax: 505-291-5556

UPC Code: 1016070481191 LBP Disclosure: No Hist Prop/Lndmkt: No Guard House/Service: No
 GRT Code: 29-504 NMAR 2100 Disclosure: Yes Unconditional Comp: 3% Rented: No
 Current Taxes: 6,816.12 How Sold: Conventional Variable Rate Comm: No Buyer Exclusion: No
 Tax Exemption: Unknown Faces: North Comp Comments:
 PID: No Land Lease: No

Pending Date: 03/01/2021 Service Type: Full Service On Market Date: 02/12/2021 Closing Price: 866,000
 Original List Price: 848,000 Pending Date: 03/01/2021 Coming Soon End Date: 02/17/2021 Prepared By: pettyc
 Closing Date: 03/31/2021 Status Change Date: 04/05/2021 Listing Contract Date: 02/11/2021
 Agreement Type: Exclusive Right To Sell Selling Office: Sotheby's International Realty Estimated Closing Date: 03/31/2021
 Concessions: Yes Selling Member: Giulia Urquhart
 Concession Amount: 5,000

868792 Private Detail Report - Residential Closed 7777 Corrales Road, Corrales, NM 87048 LP: \$340,000

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: 3,520 On Market Date: 05/23/2020
 Zone Atlas: HOZA 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: 2005 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
 Baths(FTH): 3 (2 0 1) High School: Cibola
 Builder: Calvert Homes Offsite Bult: No
 Supra Box: Yes
 Lockbox Serial #: 3265801

Garage Spaces: 3 Loft: No
 Carport Spaces:

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	17.5	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; Master Bath Desc: Full Bath
 Separate Entrance; Separate Tub; Skylight(s)
 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; FIRPTA: No Trade/Xch Considered: No
 Style: Contemporary; Custom Laundry Power: NG & Electric
 Roof: Bitumen; Flat; Positive Pitched Exterior Material: Stucco Green Energy Generation: Solar
 Heating: Central Forced Air; Radiant; Fireplace: Yes Private Pool: No
 Solar Active (G) Fireplace: (2); Custom. Gas Log; Two Possession: Day of Funding
 Cooling: 2+ Units, Central Air; Refrigerated Way
 Windows: Low-E; Thermal-Double Pane Finance Considered: Cash; Conventional: VA
 Flooring: Tile Irrigation Source: Ditch, Irrigation Possible
 Green Energy Electric: Photovoltaics
 Seller Owned
 Electric Provider: Community
 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 Pdeky 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 #: 18076
Owner Phone 2:	Phone: 505-364-9773	Listing Office: (RONM105) Realty One of New Mexico
Owner/Broker: No	Email: newmexicohomegroup@gmail.com	Phone: 505-883-9460
	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: 28-504	NMAR 2100 Disclosure: No	Unconditional Comp: 3%	Rented: No
Current Taxes: 9,233.76	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: 05/15/2020 Service Type: Full Service On Market Date: 05/23/2020 Closing Price: \$31,000

Closed Residential Sales Corrales 2021-2023



1001192
166 W La Entrada
Corrales NM



1001310
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	\$960,000	\$925,000	\$1,500,000
Status	Closed	Closed	Closed
Status Date	01/26/2022	12/05/2021	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	2,700	3,093
Price	\$960,000	\$925,000	\$1,500,000



1002617
213 N CAMINO LOS MILAGROS
NW
Corrales NM



1003273
3871 CORRALES Road
Corrales NM



1006604
568 Camino De Lucia
Corrales NM

List Price	\$465,000	\$750,000	\$645,000
Original List Price	\$465,000	\$750,000	\$645,000
Sold Price	\$465,000	\$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	1993	1990	1984
Apx Structured SqFt	2,251	3,400	2,051
Price	\$465,000	\$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



	1008975 452 W MEADOWLARK Lane Corrales NM	1010790 4253 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	\$676,000	\$560,000	\$1,093,000
Status	Closed	Closed	Closed
Status Date	09/19/2022	07/05/2022	06/10/2022
Days on Market	6	11	0
Cumulative Days on Market	6	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	2,360	3,458.76
Price	\$676,000	\$560,000	\$1,093,000

1018496



138 Chaparral Lane
Corrales NM

1013486



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	09/05/2022
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	1993	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	05/23/2022	06/24/2022	09/23/2022
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	2,591	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

1024613



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



205 Santa Maria
Corrales NM



570 Camino De Lucia
Corrales NM



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, NM 87048

https://www.zillow.com/homes/150-Cinco-Milagros-Corrales,-NM-87048_rb/113/

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

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

Length: 19.1
Width: 15

Property details

<p>Parking</p> <p>Parking features: Detached, Garage, Oversized, Storage, Workshop in Garage</p> <p>Garage spaces: 2 Covered spaces: 2</p> <p>Accessibility</p> <p>Accessibility features: Wheelchair Access</p> <p>Property</p> <p>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</p> <p>Construction details</p> <p>Type and style</p> <p>Home type: SingleFamily Architectural style: Custom</p>	<p>Lot</p> <p>Lot size: 1.72 Acres Lot features: Garden, Lawn, Landscaped, Meadow, Sprinklers Partial, Trees, Views, Wooded</p> <p>Other property information</p> <p>Additional structures included: Guest House, Outbuilding, Storage, Workshop</p> <p>Parcel number: 1016067473352 Zoning description: A-1</p> <p>Condition</p> <p>Property condition: Resale New construction: No</p>
--	---

guest

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

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1118 Loma Larga Rd, Corrales. x +

← → ↻ 🏠 🔒 🔍 https://www.zillow.com/homes/1118-Loma-Larga-Rd-Corrales-NM-87048_rb/113 ☆

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Buy Re

Corrales

Zillow

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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: 5 -- [Refinance your loan](#)

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

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Refinance and save

Refinancing to a lower rate could help reduce your monthly payments and save thousands over the life of the loan.

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

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10 Coyote Trl, Corrales, NM 87048 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

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 **barra**, corral, and area for an arena. Mature

[Show more](#)

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

Source: SFARMLS, MLS#: 202200648 Source by Zillow
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

baxn ^ v Highlight All Match Case Match Diacritics Whole Words 1 of 2 matches X

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20 Appleblossom Ln, Corrales, NM 87048

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

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Buy Re

Corrales

4 bd 3 ba 3,139 sqft

20 Appleblossom Ln, Corrales, NM 87048

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

Est. refl 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

Highlight All Match Case Match Diacritics Whole Words 2 of 3 matches

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252 Chaparral Ln, Corrales, NM X

https://www.zillow.com/homes/252-Chaparral-Ln-Corrales,-NM-87048_rb/113451

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Buy Re
Corral

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

Appliances
Appliances Included: Refrigerator
Laundry features: Service Room

Property details

Parking Total spaces: 8 Parking features: Carport	Lot Lot size: 2.66 Acres Lot features: Meadow, Views
Property Pool features: Inground Gunite Exterior features: Stucco Patio and porch details: Covered, Screened, Other	Other property information Additional structures included: Storage, Tennis Court(s) Parcel number: R143488 Zoning: A-1

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
OtherStructures: Storage, Tennis Court(s)

File Edit View History Bookmarks Tools Help

Account x +

https://eaweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R026227

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Welcome to *Sandoval County*
State of New Mexico

Remembering the Past • Preparing for the Future • Enjoying the Present

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Account Information
Sandoval County Assessors Office

Address:
1500 Italia Building D
Bernalillo, NM 87004

Phone:
505-867-7502

Office Hours:
Monday-Friday, 8am-5pm

[Account Summary](#)
[Account Detail](#)
[Owner Information](#)
[Assessment History](#)

[Estimate Taxes](#)
[Tax Information \(Link to Eagle Treasurer Web\)](#)

[Attachment\(s\)](#)
[Account Detail](#)
[Land](#)

Transfers
2022005846
2019021619
2017003195
2016009662
200211678
200121629
199294978
199284356
199084567
197840548
197138805
1949007241

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This page can be printed using your internet browser or by CTL + P
Account: R026227

Location	Owner Information	Assessment History
Parcel Number 1-016-068-483-198 Tax Area 203CRSH NR - 203CRSH_NR Situa Address 189 PASEO DE DULCELINA Legal Summary Legal: S: 27 T: 12N R: 3E Subd: DULCURT Lot: 5A	Owner Name TJTGROUP LTD AND EIGHT GRADYS FAMILY LLC AND SLG HOLDING LLC Owner Address 4131 BARBARA LOOP SE RIO RANCHO, NM 87124-1362 UNITED STATES OF AMERICA	Actual Value (2023) \$191,556 Primary Taxable \$63,862 Tax Area: 203CRSH NR Min Levy: 47.217 Type Actual Assessed Acres SqFt Units Non-Residential \$191,556 \$63,862 0.93940902.840 1.000 Land

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	Taxable	Map	Photo	GIS
*2023	\$3,014.86			
2022	\$2,734.12			

* Estimated

Focusing On: 189 PASEO DE DULCELINA CORRALES 87048

Images


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Account

https://eaweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R111740

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[Account Detail](#)
[Land](#)
[Transfers](#)
2022016234
1994046622

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Account: R111740

Location		Owner Information		Assessment History	
Parcel Number	1-017-068-256-049	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 CHINLE, AZ 88503-2282	Primary Taxable	\$83,164
Site Address	680 PEREA LN	Legal Summary	LANDS OF OSOFSKY WILLIAM G Tract: C3	Tax Area: 203CRSH_NR	Mill Levy: 47.217
				Type	Actual Assessed Acres SQFT Units
				Non-Residential	\$249,492 \$83,164 1,223 53273.880 1,000
				Land	

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

Tax Year	TAXES	Images		
*2023	\$3,926.76	Map	Photo	GIS
2022	\$3,561.00			

* Estimated

Focusing On: 650 PEREA LN CORRALES 87048


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Account

https://esweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R121016

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2022023884
199574070

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Account: R121016

Location		Owner Information		Assessment History	
Parcel Number	1-017-058-013-342	Owner Name	PIZZOLA, JORGE D AND VICTOR HUGO	Actual Value (2023)	\$204,000
Tax Area	203CRSH_NR - 203CRSH_NR			Primary Taxable	\$88,000
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	Owner Address	CORRALES, NM 87048-0000		
			UNITED STATES OF AMERICA		
				Type	Actual Assessed Acres SQFT Units
				Non-Residential	\$204,000 \$68,000 1.000 43560.000 1.000
				Land	

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

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

* Estimated

Focusing On: 103 STELLA LN CORRALES 87048


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← → X Home https://eaweb.sandovalcountynm.gov/Assessor/taxweb/account.jsp?accountNum=R188500

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Transfers
[2022037424](#)
[2022032423](#)
[2022028971](#)
[2022P01956](#)
[2022028567](#)
[2022028566](#)
[38138](#)
[189725234](#)
[196722950](#)
[9999103278](#)
[196890008](#)
[196890007](#)
[9999100287](#)
[1991078747](#)
[9999107849](#)
[9999101150](#)

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Account: R188500

Location		Owner Information		Assessment History	
Parcel Number 1-016-067-318-070		Owner Name MEZ, GARICK AND PAGETT, LESLIE		Actual Value (2023)	\$214,200
Tax Area 203CRSH_NR - 203CRSH_NR		Owner Address PO BOX 867		Primary Taxable	\$71,400
Bitus Address		CDRRALES, 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		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	
12/18/2022	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	Photo	GIS	Images
*2023	33,371.28			
2022	No Tax Values			

* Estimated



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Account Detail
Land
Transfers

- 2022002285
- 2019010256
- 2017003156
- 2016009694
- 200211678
- 200121629
- 199294978
- 199264358
- 199064567
- 197840548
- 197138805
- 1948007241

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Account: R026235

Location	Owner Information	Assessment History
Parcel Number 1-017-089-437-147 Tax Area 203CRSH_NR - 203CRSH_NR Site Address 425 PASEO DE DULCELINA Legal Summary Legal: S: 26 T: 12N R: 3E Subd: DULCURT Lot: 13A	Owner Name SANCHEZ, ALFONSO A AND HOGAN, TONI L Owner Address 5410 ROOSEVELT LOOP NE RIO RANCHO, NM 87144-5219 UNITED STATES OF AMERICA	Actual Value (2023) \$200,940 Primary Taxable \$66,980 Tax Area: 203CRSH_NR Mill Levy: 47.217
Type	Actual	Assessed / Acres
Non-Residential	\$200,940	\$66,980 0.985 42906.600 1.000
Land		

Transfers		
Sale Date	Doc Description	Images
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	Map	Photo	GIS
*2023	\$3,162.60			
2022	\$2,668.04			

* Estimated


Focusing On: 425 PASEO DE DULCELINA CORRALES 87048

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https://easweb.sandovalcountynm.gov/Assessor/Assessor/account.jsp?accountNum=R188423

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Account Detail

Land

Transfers

2022027496
2022P01945
2022002709
200817515
9999101809

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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	UNITED STATES OF AMERICA	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			Type	Actual	Assessed Acres
				Non-Residential	\$220,463	\$73,488 1.08147074.000 1.000
				Land		

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

Images		
Tax Year	Taxes	
*2023	\$3,469.88	Map Photo GIS
2022	No Tax Values	

* Estimated

Focusing On: 200 W LA ENTRADA CORRALES 87048

Valuation Schedule is not the same or similar per 7-36-15(A)

Any "well-defined and established scheme of discrimination" in the method used for reappraising land within a county would violate the same or similar requirement and entitle the taxpayer to relief. A taxpayer must not be subjected to any discrimination in the imposition of a property tax burden which results from systematic, arbitrary, or intentional revaluation of some property at a figure greatly in excess of the revaluation of other like properties.

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

{11} We conclude that in the present case the reappraisal was done in a systematically discriminatory manner. First, taxpayers were singled out for selective enforcement of tax laws that apply equally to all similarly situated taxpayers. In the event the assessor was choosing properties for revaluation on a random basis, the statistical odds against taxpayers' properties being picked for revaluation in each of four consecutive years would be no more than one chance in sixteen million.

{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.

Probabilities are multiplicative, there are 145,483 property records in Eagleweb

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

$n=75,000?$ 0.04% chance this is random

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 $(n/145482)^4 \times 3 \times 5^5 =$ not random

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

Account: R052963 59900 list

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Improvement	\$25,184	\$25,184	\$25,184	\$25,184	\$25,184	\$0.00	\$0.00	\$0.00
Non-Residential Improvement Assessed	\$8,395	\$8,395	\$8,395	\$8,395	\$8,395	\$0.00	\$0.00	\$0.00
Non-Residential Land	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001
Non-Residential Land Assessed	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667
Total Actual Value	\$60,185	\$60,185	\$60,185	\$60,185	\$60,185	\$60,185	\$60,185	\$60,185
Total Assessed Value	\$20,062	\$20,062	\$20,062	\$20,062	\$20,062	\$20,062	\$11,667	\$11,667

Account: R128905 184200 list

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Land	\$59,000	\$59,000	\$59,000	\$59,720	\$59,720	\$59,720	\$59,720	\$59,720
Non-Residential Land Assessed	\$19,667	\$19,667	\$19,667	\$16,907	\$16,907	\$16,907	\$16,907	\$16,907
Total Actual Value	\$59,000	\$59,000	\$59,000	\$59,720	\$59,720	\$59,720	\$59,720	\$59,720
Total Assessed Value	\$19,667	\$19,667	\$19,667	\$16,907	\$16,907	\$16,907	\$16,907	\$16,907

Account: R149855 79993 list

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Land	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Non-Residential Land Assessed	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667
Total Actual Value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total Assessed Value	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667

Account: R054498 59900 list

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Land	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001
Non-Residential Land Assessed	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667
Total Actual Value	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001	\$35,001
Total Assessed Value	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667

Account: R149880 69900 list

Type	2023	2022	2021	2020	2019	2018	2017	2016
Non-Residential Land	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Non-Residential Land Assessed	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667
Total Actual Value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total Assessed Value	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667	\$11,667

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Shedrow Inline Barns | Barn Bu x

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

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MD BARNMASTER

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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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Placitas Non-residential Sales 2022

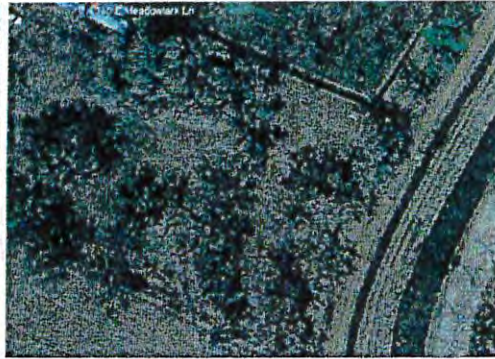
Property ID	Address	sq ft	sale	Valuation			last valuation	prior valuation	years between updates	sales ratio
				valuation	sale sq ft	sq ft				
1029076030040	301 camino de san francisco	1297608.84	210000	200000	0.16	0.15	2023	2016	7.0	0.95
1026074494410	155 camino de la rosa castilla	161999.64	55000	38001	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 camino de la ciruela	66211.2	89000	35552	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	cienea 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



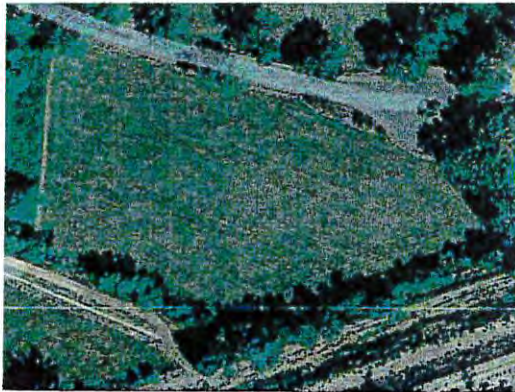
Not Farmed Tucumcari NM Owner R143227



Not Farmed Colorado Springs CO Owner R091424



2010



2023

Not Farmed Albuquerque NM Owner R187201

2010



2023



STANDARD ON MASS APPRAISAL OF REAL PROPERTY—2017

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* [Gloudeuans 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 CMAA 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				



JOHN DEERE

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:

Code	Description	Qty	Unit	Selling Price 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:

Code	Description	Qty	Unit	Selling Price 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:

Code	Description	Qty	Unit	Selling Price 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)

Profit or Loss From Farming

OMB No. 1545-0074

2022

Department of the Treasury Internal Revenue Service

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.

Attachment Sequence No. 14

Name of proprietor: KENNETH DEHOFF Social security number (SSN):

A Principal crop or activity: ROW CROPS AND HAY LAND C B Enter code from Part IV: 111900 C Accounting method: [X] Cash [] Accrual D Employer ID number (EIN) (see instr.):

E Did you "materially participate" in the operation of this business during 2022? F Did you make any payments in 2022 that would require you to file Form(s) 1099? G If "Yes," did you or will you file required Form(s) 1099?

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

Table with 4 columns: Description, Sub-column (1a, 1b, 3a, 4a, 5a, 6a), Taxable amount (3b, 4b, 5c, 6b), and Total (2, 7, 8, 9). Rows include sales of livestock, cooperative distributions, agricultural program payments, CCC loans, crop insurance proceeds, and gross income.

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

Table with 4 columns: Description, Sub-column (10-22, 23-32), Taxable amount (24a, 24b, 25, 29, 32a-32f), and Total (33). Rows include car and truck expenses, chemicals, conservation expenses, custom hire, depreciation, employee benefit programs, feed, fertilizers, freight, gasoline, insurance, interest, labor hired, pension, rent, repairs, seeds, storage, supplies, taxes, utilities, veterinary, and other expenses.

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions. 34 Net farm profit or (loss). Subtract line 33 from line 9. 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 [X] All investment is at risk b [] Some investment is not at risk.

Form **8995**

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Attachment
Sequence No. 55

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

Name(s) shown on return

KENNETH DEHOFF & KATHLEEN DEHOFF

Your taxpayer identification number

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 lines 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.

Cal. No. 37800C

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 Pina

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. X +

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

Buy Rent

Rio Ra

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. refl payment: \$ - Refinance your loan

Home value Owner tools Home details Neighborhood 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>]

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?

Next Previous

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.

195 ETHICS RULE

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

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

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

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

210 Comment: Honesty, impartiality, and professional competency are required of all appraisers
 211 under these *Uniform Standards of Professional Appraisal Practice* (USPAP). To document
 212 recognition and acceptance of his or her USPAP-related responsibilities in communicating an
 213 appraisal, appraisal review, or appraisal consulting assignment completed under USPAP, an
 214 appraiser is required to certify compliance with USPAP. (See Standards Rules 2-3, 3-3, 5-3, 6-
 215 9, 8-3, and 10-3.)

216 Conduct:

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

218 An appraiser must not engage in criminal conduct.

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

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

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

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

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

² See Advisory Opinion 21, *USPAP Compliance*.

ETHICS RULE

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



PROTESTANT'S EXHIBIT NO.

C 2



OFFICE OF THE SANDOVAL COUNTY ASSESSOR
IRRIGATED FARMING

SANDOVAL COUNTY APPLICATION FOR TAX YEAR 2023

Property Owner: Kenneth Kathleen DeHoff Account#: R011869 Phone: 505-827-6276
 Legal Description: S 14 T 1 N 2 R 3 E Subd: Garcia Tony Tract 1B
 Mailing Address: 6613 Bad Comets Place Corralles NM 87045

Irrigated Farming Acres: 0.956

List of Crops Grown:

Were crops sold? Yes No

See Attachment

If "yes" provide evidence of income received from sale

Were crops used for home consumption? Yes No

Were crops retained for livestock? Yes No

If "yes" provide live stock Account# _____

Were crops used for seed? Yes No

If "yes" provide supporting documents

If land is leased for farming, provide

Name and address of leasee below:

Name: _____

Address: _____

Phone: _____

(1) Was the land used for residential purposes? Yes No

If "Yes", Describe and give acreage of homestead: _____

(2) Was the land used for commercial purposes of non-agricultural character? Yes No

If "Yes," Describe and give acreage used: _____

Provide Gross Income generated from Business: _____

(3) Is Land being grazed by only horses? Yes No If "Yes," check how horses are being used

For breeding purposes For recreation other _____

(4) Does the land have containment (a fence)? Yes No If "Yes," What type? Partial coverage steel mesh w/ coyote fencing

(5) Does the land have a water source? Yes No If "Yes," What type? MREGCD Ditch and Infiltration Well Yes No

(6) Does the Agricultural use of land meet minimum size requirements? NMSA 7-36-20

Land must have minimum 1 acre for farming, 50 acres for Grazing, or 1/2 acre for other, poultry, or other 1 acre

FAILURE TO ANSWER ALL QUESTIONS MAY RESULT IN DENIAL OF AGRICULTURAL VALUATION.

PROVIDE EVIDENCE LAND WAS USED PRIMARILY FOR BONFIDE AGRICULTURAL USE IN THE TAX YEAR

PRECEEDING THE YEAR OF APPLICATION (i.e. planting or harvesting history).

I, print name: Kenneth DeHoff hereby swear or affirm that the information provided above is true and correct to the best of my knowledge and belief. I agree to provide to the assessor upon specific request, specific information from my federal income tax returns for the purpose of determining the income derived from the above described lands from the commercial sale of agricultural products.

Signature: Kenneth DeHoff Date: April 25 2023 Telephone: 505-301-5629

OFFICE USE ONLY RECEIVED BY: _____ DATE: _____ APPROVED YES NO -

NOTALS _____

MANAGER INITIALS _____

Deadline to File

Property owners may apply for a special method of valuation by filing this application with the county assessor within 30 days of the official mail date of the notice of value

Official Mailing Date

Each year the Assessor mails each property owner a "Notice of Value" Sandoval County typically mails notices on or around April 1st of each year.

Please visit our website for additional informational flyers and FAQs.

www.sandovalnmca.gov



**OFFICE OF THE SANDOVAL COUNTY ASSESSOR
IRRIGATED FARMING**

SANDOVAL COUNTY APPLICATION FOR TAX YEAR 2023

Property Owner: Kenneth Kathleen DeHoff Account#: 5054000 Phone: 505-301-6221
 Legal Description: S 14 T12N R 1E S04 G014 Tony Trask
 Mailing Address: 86 Paul Connor Plaza Corral del Rio 87701

Irrigated Farming Acres: 1.0

List of Crops Grown:

See Attachment

Were crops sold? Yes No
 If "yes" provide evidence of income received from sale

Were crops used for home consumption? Yes No

Were crops retained for livestock? Yes No
 If "yes" provide live stock Account# _____

Were crops used for seed? Yes No
 If "yes" provide supporting documents

If land is leased for farming, provide
 Name and address of lessee below:
 Name: _____
 Address: _____
 Phone: _____

(1) Was the land used for residential purposes? Yes No
 If "Yes", describe and give acreage of homestead: _____

(2) Was the land used for commercial purposes of non-agricultural character? Yes No
 If "Yes," describe and give acreage used: _____
 Provide Gross Income generated from Business: _____

(3) Is Land being grazed by only horses? Yes No If "Yes," check how horses are being used:
 For breeding purposes For recreation other _____

(4) Does the land have containment (ie: fencing)? Yes No If "Yes," what type? partial coverage steel mesh 6' and coyote fence

(5) Does the land have a water source? Yes No If "Yes," what type? MROCD Dist. and Irrigation Well Yes No

(6) Does the Agricultural use of land meet minimum size requirements? NMSA 7-36-26
 Land must have minimum 1 acre for farming, 25 acres for Grazing, or 1/4 acre for other (1 acre)

FAILURE TO ANSWER ALL QUESTIONS MAY RESULT IN DENIAL OF AGRICULTURAL VALUATION.
PROVIDE EVIDENCE LAND WAS USED PRIMARILY FOR BONFIDE AGRICULTURAL USE IN THE TAX YEAR
PRECEEDING THE YEAR OF APPLICATION (i.e. planting or harvesting history).

I, (print name) Kenneth DeHoff hereby swear or affirm that the information provided above is true and correct to the best of my knowledge and belief. I agree to provide to the assessor upon specific request, specific information from my federal income tax returns for the purpose of determining the income derived from the above described lands from the commercial sale of agricultural products.

Signature: Kenneth DeHoff Date: April 25 2023 Telephone: 505-301-5629
 OFFICE USE ONLY RECEIVED BY _____ DATE _____ APPROVED YES NO -
 INITIALS _____
 MANAGER INITIALS _____

Deadline to File

Property owners may apply for a special method of valuation by filing this application with the county assessor within 30 days of the official mail date of the notice of value

Official Mailing Date

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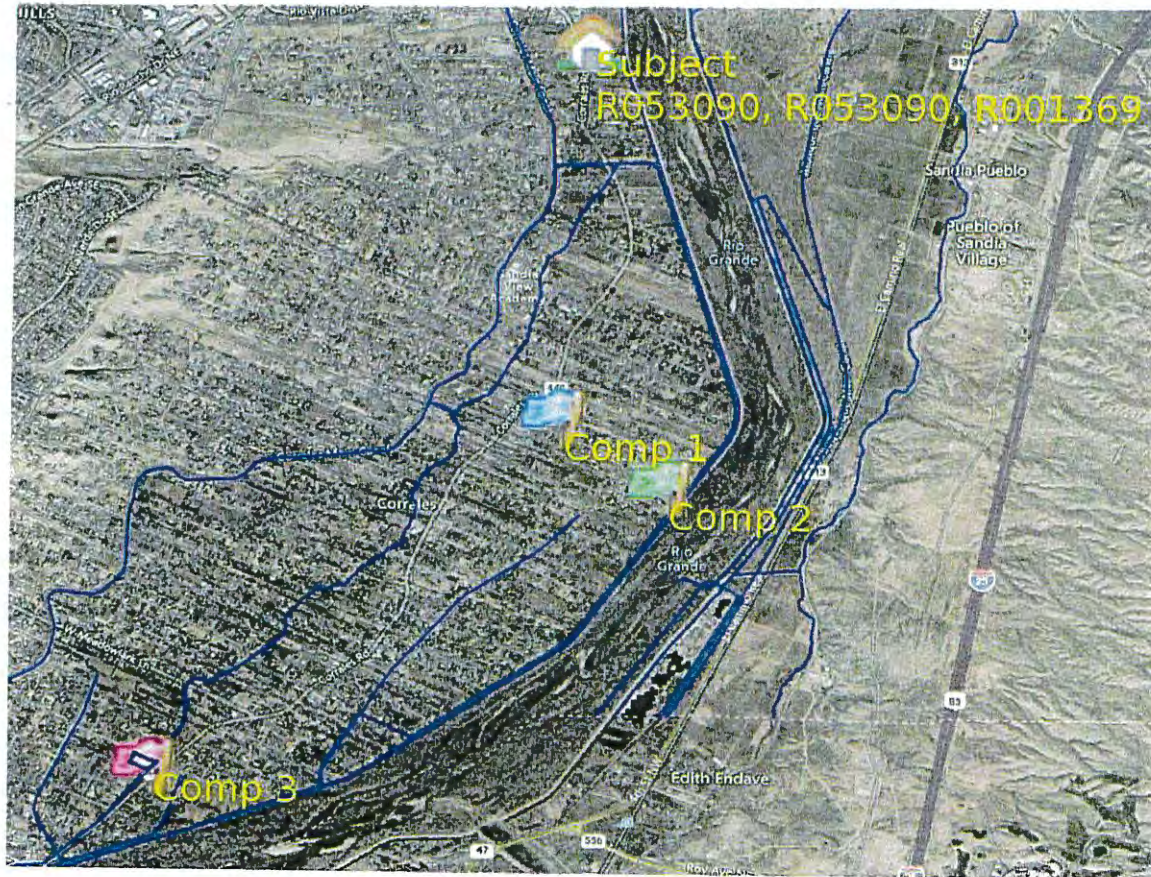
Please visit our website for additional informational flyers and FAQs.

www.sandovalcounty.gov

Corrales Mid & East Vacant Land sales

Account	Parcel#	Legal	Current_Total	ACRES	SQFT	LAND	SaleDate	SalePrice	\$/Acre	PropType	Validity
1	1.01607E+12	Legal: S:1	173,715	0.939	40902.8	115 - C	2/25/2022	\$162,000	172,524	Vacant	Q/V
2	1.01707E+12	Legal: S:2	226,255	1.223	53273.9	115 - C	6/6/2022	\$265,000	216,680	Vacant	Q/V
3	1.01507E+12	Legal: S:4	497,428	2.6888	117124	114 - C	8/4/2022	\$550,000	204,552	Vacant	Q/V

Median 204,552







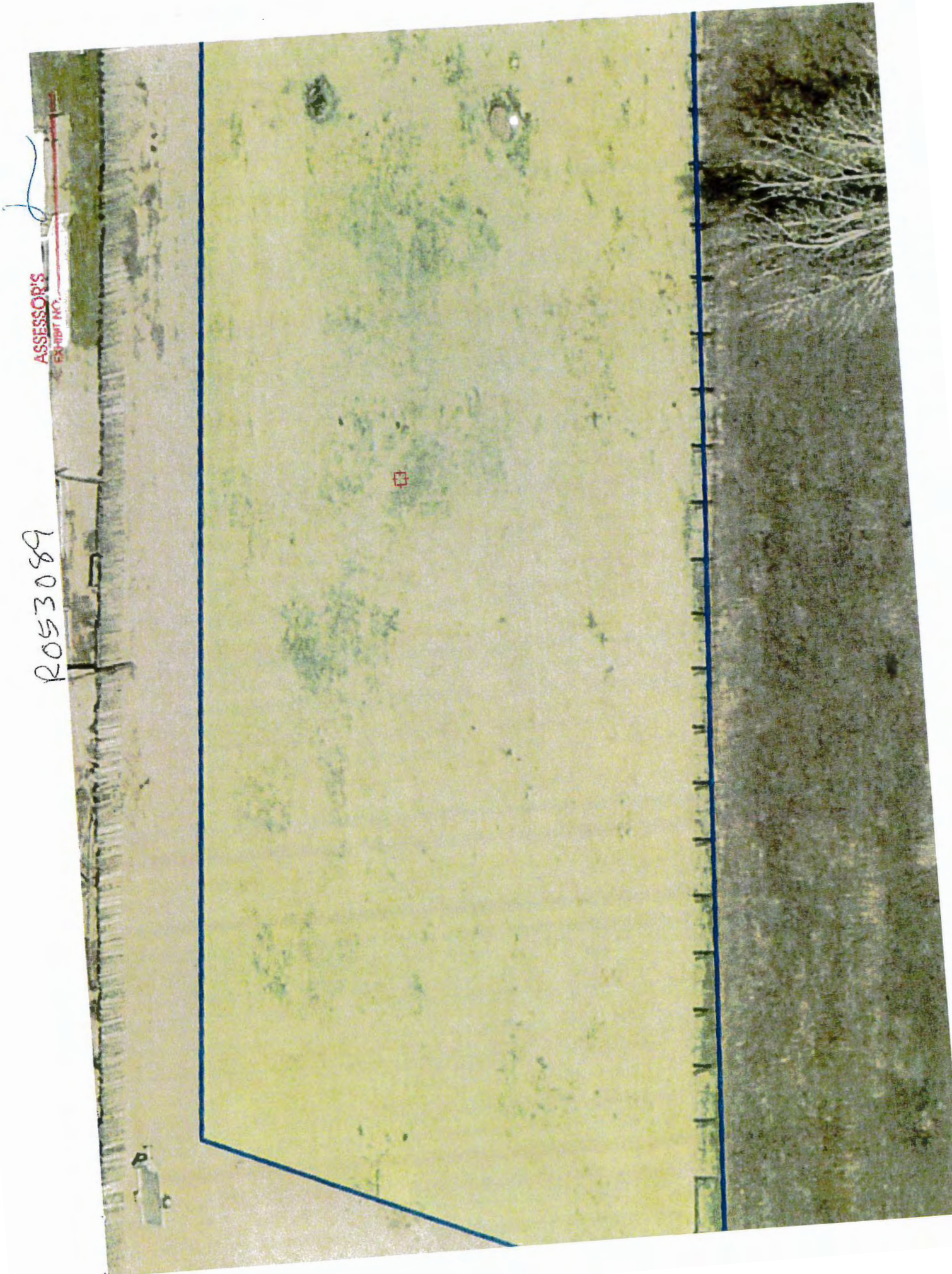
06/27/2023 11:03 AM

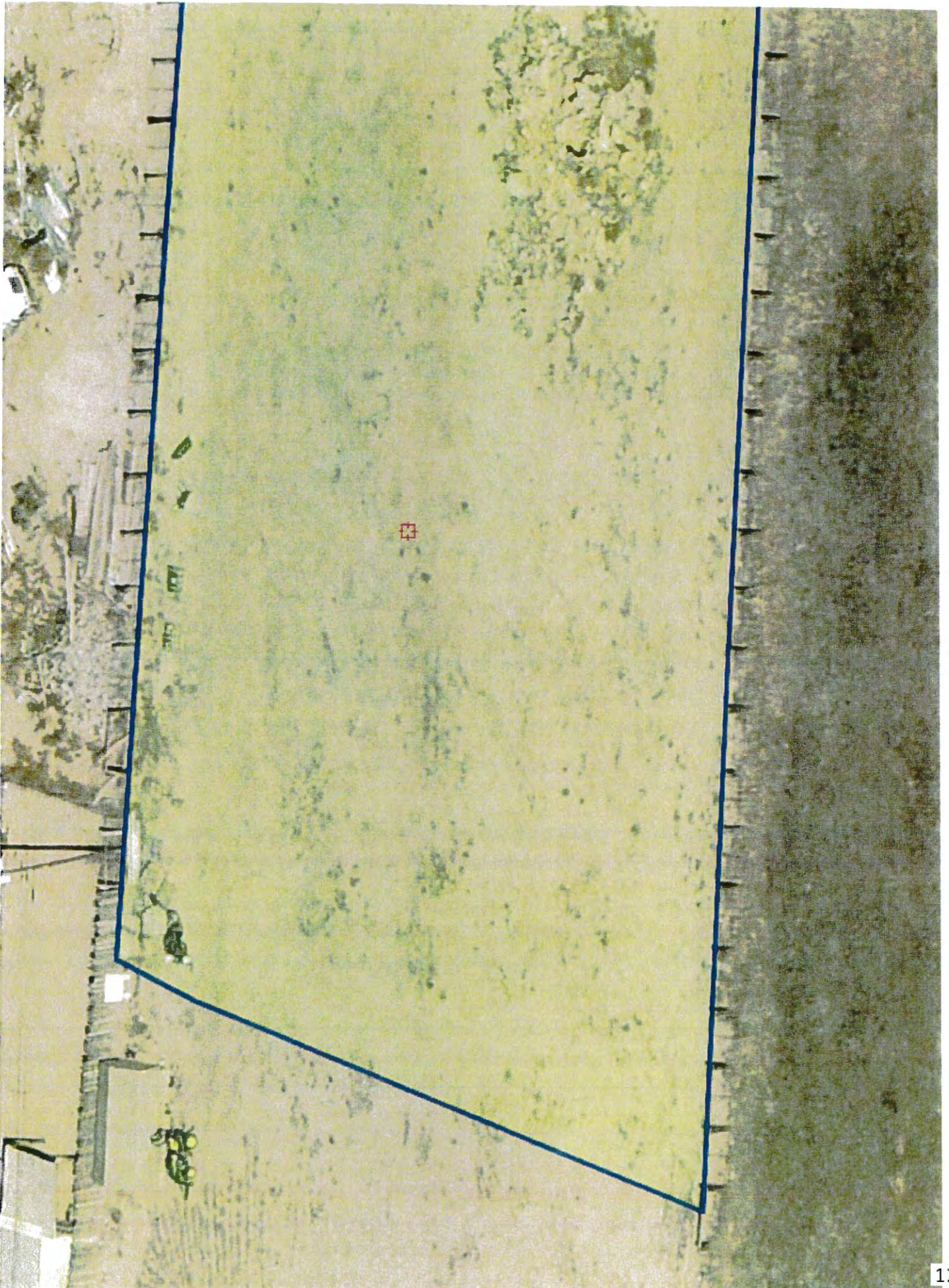


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2053089

ASSESSOR'S
EXHIBIT NO.





0303502

ASSESSOR'S
EXHIBIT NO. _____

3

Alexander v. Anderson

973 P.2d 884 (1999)

126 N.M. 632

1999-NMCA-021

In the Matter of the Protest of Frank D. ALEXANDER and Violet Alexander, Plaintiffs-Appellants, v. David K. ANDERSON, Assessor of Bernalillo County, New Mexico, Defendant-Appellee. In the Matter of the Protest of Edward J. Gerety and M.H. Gerety, Plaintiffs-Appellants, v. David K. Anderson, Assessor of Bernalillo County, New Mexico, Defendant-Appellee. In the Matter of the Protest of Paul R. Duncan and Marilyn H. Duncan, Plaintiffs-Appellants, v. David K. Anderson, Assessor of Bernalillo County, New Mexico, Defendant-Appellee. In the Matter of the protest of David B. Mosely, Plaintiff-Appellant, v. The Bernalillo County Valuation Board, Defendant-Appellee.

No. 18041, 18135, 18161, 18484.

Court of Appeals of New Mexico.

January 5, 1999.

*886 James E. Kirk, Albuquerque, for Frank D. and Violet Alexander.

Raymond G. Sanchez, Robert J. Desiderio, Albuquerque, for Edward J. Gerety, M.H. Gerety, Paul R. Duncan, and Marylin H. Duncan.

Hessel E. Yntema, III, Oman, Gentry & Yntema, P.A., Albuquerque, for David B. Mosely.

Frank D. Katz, Special Assistant Attorney General, Santa Fe, for Amicus Curiae.

Tito D. Chavez, Bernalillo County Attorney, M. David Chacon, II, Assistant County Attorney, Jeffrey S. Landers, Assistant County Attorney, Albuquerque, for Defendant-Appellee.

OPINION

ARMIJO, Judge.

{1} Frank D. Alexander, Violet Alexander, Paul R. Duncan, Marilyn H. Duncan, Edward J. Gerety, M.H. Gerety, and David B. Moseley (collectively, Taxpayers) appeal from decisions of the Bernalillo County Valuation Protests Board (the Board) affirming the Bernalillo County Assessor's (the Assessor) denials of "agricultural use" tax exemptions for the 1996 tax year. The "agricultural use" exemption presents a favorable method of property tax valuation which grants significant tax relief to qualifying property owners. This consolidated appeal presents this Court with a question of first impression: we must construe the Legislature's intent in its provision of the "agricultural use" exemption and give explicit meaning to its chosen words. See NMSA 1978, § 7-36-20(A) (1973, as amended through 1997). We also review the Board's application of Section 7-36-20 to the facts of each Taxpayer's request for an "agricultural use" exemption. Upon this review, we affirm the Board's decision below as to each Taxpayer.

FACTS AND PROCEDURAL POSTURE

{2} The Assessor issued each denial for the 1996 tax year after having consistently granted Taxpayers the exemption in previous years. No change in law or Taxpayers' use of the subject properties precipitated the denials. Rather, the Assessor based its contested decisions on site visits and assessments, a procedure it contends it was unable to conduct thoroughly in prior years due to budget constraints. The legal issues presented in these appeals apply uniformly to each taxpayer. However, we discuss individually the facts specific to each appellant.

(A) Frank D. Alexander and Violet Alexander

{3} The Alexanders purchased their property, four contiguous parcels comprising 2.25 acres located in Albuquerque's North Valley, in 1982. At that time, alfalfa grew on the land. In previous years, they sold the alfalfa, later planting hay and pasture grass. They have since sold some of the grass on occasion; however, it has primarily served as feed for their horses. Upon its review of the record, the Board upheld the Assessor's denial of the Alexanders' "agricultural use" exemption application, finding that the primary use of the property is to raise or sustain their recreational horses.

*887 (B) Paul R. Duncan and Marilyn H. Duncan

{4} The Duncans own 2.09 acres, also in Albuquerque's North Valley. On this appeal, however, the tax treatment of only 1.59 acres is at issue. The subject property supports "K-31 grass," a vegetable garden, and twelve to thirteen fruit trees, all of which surround "and [are] made part of the house, swingset/play area, driveway area, ... landscaping and other appurtenant portions of the residence." Once each year since 1988, the Duncans have paid someone to cut and bale their hay. However, they maintain the grass primarily as a lawn, saving only a small portion to be cut and baled each year. Finally, the Duncans own no livestock. Upon its review of the record, the Board upheld the Assessor's denial of the Duncans' "agricultural use" exemption application, finding that the primary use of the property is a residential "homesite" and not land primarily put to agricultural use.

(C) Edward J. Gerety and M.H. Gerety

{5} The Geretys have owned two lots in the North Valley of Albuquerque since 1969. They use the first, a 3.79-acre parcel, of which the tax treatment of only 3.29 acres is here at issue, to graze horses, grow hay, and support an orchard and garden. They use the second, a 2.13-acre lot, for the same purposes. The Board upheld the Assessor's denial of the Geretys' "agricultural use" exemption application, finding that the properties do not primarily serve an agricultural purpose.

(D) David B. Moseley

{6} Moseley owns the largest tract of property affected by this appeal: approximately ten acres in Albuquerque's North Valley which he has owned for nearly four decades. The property, zoned for agricultural use, consists of irrigated land and contains several outbuildings. Barbara Moseley, the occupant, grows grass and grazes horses upon the land. In past years, mares have foaled on the property, but currently it is occupied by aging race horses which the occupant cannot bring herself to send to slaughter. She has not sold any horses for three years, nor maintained a stud on the property for two years. Finally, the property contains some twenty-four fruit and nut trees, the products of which are primarily consumed by birds. Upon its review, the Board upheld the Assessor's denial of Moseley's application for an "agricultural use" exemption, finding that the property is primarily used as a residence.

THE "AGRICULTURAL USE" EXEMPTION

{7} The "agricultural use" exemption grants qualifying owners "a dramatic tax-break." *County of Bernalillo v. Ambell*, 94 N.M. 395, 395, 611 P.2d 218, 218 (1980). Entitlement to this taxbreak is premised upon proof that the applicant primarily puts his property to

agricultural use. See NMSA 1978, § 7-36-20(A) (1973, prior to 1997 amendment) ("[T]he owner of the land ... must produce objective evidence of bona fide agricultural use[.]"). This showing is the applicant's burden. See *id.* The parties disagree as to whether this burden was satisfied on the record presented. Whether they have met their burden depends on the scope attributed to the phrase "bona fide agricultural use" as that phrase is defined by both statute, see *id.*, and regulation, see 3 NMAC 6.5.27.1.1 (1983); see also § 7-36-20(C) (delegating to agency authority to promulgate implementing regulations). We discuss each in turn.

(A) The Statutory Provision

{8} We begin our analysis with a question of law: what is the appropriate construction of the "agricultural use" exemption's unambiguous statutory provision? See *Romero Excavation & Trucking, Inc. v. Bradley Constr.*, 121 N.M. 471, 473, 913 P.2d 659, 661 (1996); see also *Draper v. Mountain States Mut. Cas. Co.*, 116 N.M. 775, 777, 867 P.2d 1157, 1159 (1994) ("If the language of the statute is clear and unambiguous, it is to be given effect[.]"). Our responsibility in this task is "to search for and effectuate the legislative intentthe purpose or object underlying the statute." *State ex rel. Helman v. Gallegos*, 117 N.M. 346, 353, 871 P.2d 1352, 1359 (1994). We determine, and the parties do not contest, that our interpretation *888 of Section 7-36-20 is governed by the plain meaning of the statutory language. See *Key v. Chrysler Motors Corp.*, 1996-NMSC-038, 121 N.M. 764, 768-69, 918 P.2d 350, 354-55; *Cummings v. X-Ray Assoc.*, 1996-NMSC-035, ¶ 44, 121 N.M. 821, 918 P.2d 1321. We therefore begin with the statute's plain language.

{9} Section 7-36-20(A) provides:

The value of land used primarily for agricultural purposes shall be determined on the basis of the land's capacity to produce agricultural products. The burden of demonstrating primary agricultural use is on the owner of the land, and he must produce objective evidence of bona fide agricultural use for the year preceding the year in which application is made for his land to be valued under this section. The fact that land was devoted to agricultural use in the preceding year is not of itself sufficient when there is evidence that the agricultural use was subordinate to another use or purpose of the owner, such as holding for speculative land subdivision and sale, commercial use of a nonagricultural character, recreational use or other nonagricultural purpose.

Taxpayers advocate a broad reading of "agricultural use" in this provision. For example, they refer the Court to common definitions of "agriculture" and "use." See, e.g., *Webster's Third International Dictionary* 44 (defining "agriculture" as "the science or art of

cultivating the soil, harvesting crops, and raising livestock ... production of plants and animals useful to man and in varying degrees the preparation of these products for man's use and their disposal (as by marketing)"); see *id.* at 2523 (defining "use" as "the act or practice of using something ... continued exercise or employment ... habitual or customary practice; accustomed or usual procedure"). They further point to the statute's subsequent definition of "agricultural use" and argue that it should be given meaning broad enough to encompass their uses of the subject properties. See § 7-36-20(B) (defining "agricultural use" as "use of land for the production of plants, crops, trees, forest products, orchard crops, livestock, poultry, or fish").

{10} Adoption of Taxpayers' construction, however, would effectively expand Section 7-36-20 to entitle owners of residential, yet pastoral, lands generally to its generous tax relief. Such a broad interpretation of the statute, we believe, would obviate the need for application of the TRD regulation. Additionally, this oversimplified and incomplete construction is inconsistent with the plain language of the statute. See *State v. Anaya*, 1997-NMSC-010, ¶ 29, 123 N.M. 14, 933 P.2d 223 ("We are distrustful of any formulaic approach in our efforts to facilitate and promote legislative purpose.").

{11} Furthermore, Taxpayers give short shrift to additional statutory language. Notably, it is not merely "agricultural use" which qualifies a property under this provision, but "bona fide agricultural use." Section 7-36-20(A) (emphasis added); see Webster's Third International Dictionary 250 (defining "bona fide" as "made in good faith without fraud or deceit ... made with earnest or wholehearted intent ... not specious or counterfeit"). Moreover, these bona fide uses must be the "primary" uses to which the owner puts the land. Section 7-36-20(A) (emphasis added); see Webster's Third International Dictionary 1800 (defining "primary" as "something that stands first in order, rank or importance: FUNDAMENTAL"); see also *AT & T Technologies, Inc. v. Limbach*, 71 Ohio St.3d 11, 13, 641 N.E.2d 177, 178 (1994) ("`Primary use' connotes primacy in utility or essentiality, in quality as well as quantity."). Taxpayers' construction avoids these explicitly narrowing terms.

{12} We note also that the Legislature distinguished bona fide agricultural uses from other, nonqualifying uses. See § 7-36-20(A) (including in definition of nonqualifying uses "holding for speculative land subdivision and sale, commercial use of a nonagricultural character, recreational use or other nonagricultural purpose"). Giving meaning to Section 7-36-20 as a whole, and rejecting Taxpayers' piecemeal approach, we therefore determine that the provision's plain terms contradict Taxpayers' argument.

{13} Finally, reading the provision more closely than do Taxpayers, we find that Section 7-36-20 evinces a legislative intent to *889 deny tax relief to those who demonstrate mere

passive or incidental cultivation of their lands. See *Dofina Ana Savings & Loan Assoc. v. Dofflemeyer*, 115 N.M. 590, 592, 855 P.2d 1054, 1056 (1993) ("In interpreting a statute, a court not only looks to the plain meaning of the language employed, but also to the object of the legislation."); *Ambell*, 94 N.M. at 397, 611 P.2d at 220 ("It is clear that the legislative intent behind this special method of property tax valuation is to aid the small subsistence farmers in our state."). Accordingly, we reject Taxpayers' construction of the "agricultural use" exemption's statutory provision.

(B) The Regulatory Provision

{14} The Taxation and Revenue Department (TRD) promulgated a regulation to implement the "agricultural use" exemption in 1983. See 3 NMAC 6.5.27.1.1. This regulation provides:

A. 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: 1. the plants, crops, trees, forest products, orchard crops, livestock, poultry or fish which were produced or which were attempted to be produced through use of the land were: (a) produced for sale or home consumption in whole or in part; or (b) used by others for sale; or (c) used, as feed, seed, or breeding stock, to produce other such products which other products were to be held for sale or home consumption. 2. The use of the land met the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.

3 NMAC 6.5.27.1.1. Taxpayers claim that because Section 7-36-20(B) already defines "agricultural use," TRD cannot further attempt to define the term by regulation. Specifically, Taxpayers argue that the regulation's requirement that anything produced on or from the land be produced for sale, commercial use, or home consumption, see 3 NMAC 6.5.27.1.1(a-c), is ultra vires. We do not agree.

{15} TRD acted within its expressly delegated power in promulgating Regulation 3 NMAC 6.5.27.1.1. See NMSA 1978, § 7-36-20(C) ("The department shall adopt regulations for determining whether or not land is used primarily for agricultural purposes."). The parties have failed to demonstrate that TRD's exercise of this expressly delegated legislative power is "arbitrary, capricious, or manifestly contrary to the statute." *Chevron, USA, Inc. v. Natural Resources Defense Council*, 467 U.S. 837, 844, 104 S. Ct. 2778, 81 L. Ed. 2d 694 (1984); see also *Howell v. Heim*, 118 N.M. 500, 504, 882 P.2d 541, 545 (1994) (noting that agency's power to craft rules and regulations is not strictly limited to the terms of its enabling act, "but also includes those powers that arise from the statutory language by fair and necessary implication").

{16} Despite Taxpayers' challenge to this regulation, we find that 3 NMAC 6.5.27.1.1 is consistent with the statute's manifest intent. Indeed, as Taxpayers note, Section 7-36-20(B) provides a definition of "agricultural use." The regulations, in turn, provide objective standards by which to determine if any claimed "agricultural use" further satisfies the statute's requirements of "bona fide" and "primary" use. In other words, the regulations provide a reasonable means for determining whether a claimed agricultural use is actually "subordinate to another use or purpose of the owner." Section 7-36-20(A).

{17} Moreover, we note that TRD adopted this regulation in 1983. Taxpayers point to the Legislature's rendering 3 NMAC 6.5.27.1.1 obsolete by amending Section 7-36-20 in 1997. See NMSA 1997, § 7-36-20(A) (1997). However, this 1997 amendment is no evidence of the Legislature's intent in passing the original statute in 1975. We note that for approximately fifteen years, the Legislature, which is presumed to have known of the regulation's existence and effect, see *Moore v. California State Bd. of Accountancy*, 2 Cal. 4th 999, 9 Cal. Rptr. 2d 358, 831 P.2d 798, 809 (1992) ("[A] presumption that the Legislature is aware of an administrative construction of a statute should *890 be applied if the agency's interpretation of the statutory provisions is of such longstanding duration that the Legislature may be presumed to know of it."); see also *Ruch v. Wilhelm*, 352 Pa. 586, 43 A.2d 894, 904 (1945) (noting when a legislature authorizes an agency to promulgate regulations, it "is presumed to know what rules were extant pursuant to that authority"), apparently accepted it as valid and consistent with the previous Section 7-36-20, see *Morris v. Prince George's County*, 319 Md. 597, 573 A.2d 1346, 1354 (1990) (holding that longstanding legislative acquiescence to administrative construction of statute "gives rise to a strong presumption that the interpretation is correct" (quoting *Sinai Hosp. v. Department of Employment and Training*, 309 Md. 28, 522 A.2d 382, 391 (1987))); cf. *In re Morrow's Will*, 41 N.M. 117, 130, 64 P.2d 1300, 1308 (1937) (noting legislative inaction indicates acquiescence to judicial interpretation). Therefore, we determine that TRD's promulgation of 3 NMAC 6.5.27.1.1 was a legal exercise of delegated legislative authority. See generally *Howell*, 118 N.M. at 504-05, 882 P.2d at 545-46.

TAXPAYERS' ESTOPPEL ARGUMENT

{18} Having reviewed the relevant statutory and regulatory provisions, we address Taxpayers' claim that since no use of the subject lands has changed and the county assessor has consistently granted Section 7-36-20 exemptions for the past several years, Taxpayers' properties are entitled to a presumption of primary agricultural use. See *High Ridge Hinkle Joint Venture v. City of Albuquerque*, 119 N.M. 29, 42, 888 P.2d 475, 488 (Ct.App.1994)

(noting that "an unexplained reversal of previous [administrative] interpretation or consistent practice" generally merits little deference of a reviewing court).

{19} Taxpayers' argument appears to be one of estoppel. They argue that the Assessor has consistently interpreted the "agricultural use" exemption in Taxpayers' favor; therefore, it should be estopped from changing its interpretation absent some change in circumstances. We do not agree.

{20} The Bernalillo County Assessor "is not disqualified from changing its mind." *NLRB v. Iron Workers*, 434 U.S. 335, 351, 98 S. Ct. 651, 54 L. Ed. 2d 586 (1978). While dramatic shifts in administrative interpretation of law generally entitle a new agency interpretation "to considerably less deference," *INS v. Cardoza-Fonseca*, 480 U.S. 421, 446 n. 30, 107 S. Ct. 1207, 94 L. Ed. 2d 434 (1987) (quoting *Watt v. Alaska*, 451 U.S. 259, 273, 101 S. Ct. 1673, 68 L. Ed. 2d 80 (1981)), this rule does not preclude an agency from correcting its mistakes, see *Good Samaritan Hosp. v. Shalala*, 508 U.S. 402, 417, 113 S. Ct. 2151, 124 L. Ed. 2d 368 (1993) ("The Secretary is not estopped from changing a view she believes to have been grounded upon a mistaken legal impression.") (citing *Automobile Club of Mich. v. Commissioner*, 353 U.S. 180, 183, 77 S. Ct. 707, 1 L. Ed. 2d 746 (1957) (holding that federal tax authority could retroactively revoke prior ruling granting taxpayer an exemption where prior ruling was erroneously granted)).

{21} The Assessor has provided justification for the change in application of Section 7-36-20 to Taxpayers. As the Assessor noted, 1996 was the first year in the immediate past wherein it had the resources to conduct thorough site investigations and verifications of Section 7-36-30 applications. Accordingly, the Assessor appears not to be arbitrarily deviating from prior practice and procedure as much as it is now doing a more capable and competent job of administering its office according to the applicable law. This is not grounds for reversing the appealed administrative decisions.

{22} Furthermore, in this regard, the structure and language of the statute itself limits the weight to be afforded prior issuances of "agricultural use" exemptions. For example, under the statute in force at all times relevant to these appeals, it was Taxpayers' burden to demonstrate primary agricultural use each year. See *NMSA 1978, § 7-36-2(A)* (prior to 1997 amendment). Qualification for the exemption during prior years, therefore, is not dispositive of the question of entitlement for the 1996 tax year. See *id.* While such evidence has persuasive force, it is rebutted if "there is evidence the *891 agricultural purpose was subordinate to another use or purpose of the owner." *Id.* Accordingly, the law regulating issuance of "agricultural use" exemptions for the tax year at issue leaves ample room for detailed annual review of applications.

TAXPAYERS ARE NOT ENTITLED TO SECTION 7-36-20 EXEMPTIONS FOR THE 1996 TAX YEAR

{23} We now turn to the facts on appeal. In reviewing the record presented, we must determine whether the Board's decision was "supported by substantial evidence or whether the decision is arbitrary, unlawful, unreasonable, or capricious." In re Protest of Cobb, 113 N.M. 251, 253, 824 P.2d 1053, 1055 (Ct.App.1991). In making this determination, we will not substitute our own judgment. See Herman v. Miners' Hosp., 111 N.M. 550, 552, 807 P.2d 734, 736 (1991). Rather, we review the whole record below and will uphold the Board's decision if we "find evidence that is credible in light of the whole record and that is sufficient for a reasonable mind to accept as adequate to support the conclusion reached by the agency." Id. "[A]lthough the evidence may support inconsistent findings, we will not disturb the agency's finding if supported by substantial evidence on the record as a whole." Id.; see also Plaza del Sol v. Bernalillo County Assessor, 104 N.M. 154, 161, 717 P.2d 1123, 1130 (Ct.App.1986) (noting that county tax board decision will be "viewed in the light most favorable to support the findings"). Finally, even under the whole record review employed here, we will afford deference to the fact finder below. See Herman, 111 N.M. at 552, 807 P.2d at 736.

{24} Review of a taxpayer's application for an "agricultural use" exemption will necessarily implicate, as the Board correctly noted, consideration of "all the facts and circumstances with respect to the subject property during the relevant period ... as a whole to determine if the primary use of the subject property is agricultural or something else." As a group, Taxpayers allege primary agricultural use of their properties and entitlement, therefore, to the "agricultural use" exemption. In making their argument, Taxpayers adduced evidence regarding their: (1) grazing horses; (2) growing grasses, fruit trees and vegetable gardens; and (3) qualifying for participation in a federal soil conservation program. The Board found that this evidence was insufficient to support Taxpayers' claims to the entitlement. We agree.

(A) Crops Produced for Sale or Home Consumption

{25} First, we find that the Board's conclusion that Taxpayers were not primarily employing their properties to produce crops within the meaning of the law is supported by the record. Taxpayers argue that growing various agricultural grasses, vegetables, fruit and nuts constitutes producing crops and therefore qualifies as "agriculture" under Section 7-36-20. In support, Taxpayers cite to Black v. Bernalillo County Valuation Protests Board, 95 N.M. 136, 139, 619 P.2d 581, 584 (Ct.App.1980), to argue that alfalfa is an agricultural

product, and therefore, by extension, their properties are agricultural lands. This argument fails.

{26} The taxpayer in *Black* grazed more than 350 head of cattle on his property and earned "no income from any source other than agriculture." *Black*, 95 N.M. at 138-39, 619 P.2d at 583-84. It was in light of these facts that the Court found him entitled to the "agricultural use" exemption. The language in *Black* upon which Taxpayers rely merely provides a generic definition of alfalfa. As such, it provides no analytical support for their argument: agricultural lands grow alfalfa therefore lands that grow alfalfa are agricultural.

{27} Moreover, while growing alfalfa, fruits, nuts, and vegetables may constitute producing crops, the regulations further require that "plants, crops, ... orchard crops... which were produced ... were: (a) produced for sale or home consumption; or (b) used by other for sale[.]" 3 NMAC 6.5.27.1.1 (emphasis added). As the Board noted, this language requires more than merely passive or incidental activity. Rather, it requires evidence of intent to produce a crop. No Taxpayer produced objective evidence on this point.

*892 {28} For example, the Duncans testified that they gave away the grass they paid someone to cut each year. The Alexanders claim to have sold "a portion" of the alfalfa which originally grew on their property, but they adduced no evidence of any attempt to sell hay or grass in 1995. On the record presented, the primary consumers of Moseley's fruits and nuts appear to be the birds. Finally, the Board, acting as a trier of fact, found that any sale of the Gerety's grass was "insignificant." 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.

{29} Second, we affirm the Board's finding that the grazing of recreational horses on Taxpayers' property does not satisfy the regulatory provision for "home consumption." Taxpayers attempt, on this point, to equate "consumption" with "use." Accordingly, their "use" of grasses by feeding it to their horses, they argue, constitutes "home consumption" within the meaning of 3 NMCA 6.5.27 .1.1(a). We disagree. Such logic deprives the regulation of any meaning. First, the proposed interpretation means virtually any use of, for example, plants would qualify a property owner to an "agricultural use" exemption. Thus, a residential property owner, who "uses" for aesthetic purposes his front lawn or xeriscaped yard, could legitimately claim "home consumption" and entitlement to this tax break. Second, such expansive reading of subsection (a) renders subsections (b) and (c), which further provide for specific qualifying uses, mere surplusage. For example, 3 NMCA

6.5.27.1.1(c) provides for crops which are "used, as feed[.]" If we were to accept Taxpayers' proposed definition of "home consumption" as meaning any "use" of crops occurring at or near the home, the regulation's latter provision for "use" of crops as "feed" would be redundant. Accordingly, we reject the argument. See *Regents of the Univ. of New Mexico v. Fed'n of Teachers*, 1998-NMSC-020, ¶ 21, 125 N.M. 401, 962 P.2d 1236.

{30} We hold instead that the Board appropriately applied subsection (c) to Taxpayers' claimed grazing uses. Taxpayers did indeed feed crops to their horses. However, the regulation imposes the further requirement that "feed" uses of crops be intended "to produce ... other products ... to be held for sale or home consumption." 3 NMCA 6.5.27.1.1(c). The Board interpreted this language in a manner consistent with its reading of subsection (a); that is, it interpreted the regulation as requiring any livestock fed by crops grown on a Taxpayer's property to have been intended for sale or food. Taxpayers failed to produce evidence of such intent.

(B) Participation in Federal Soil Conservation Program

{31} The Geretys argued that their property qualified for participation in a federal soil conservation program and that they were therefore entitled to an "agricultural use" exemption. See 3 NMAC 6.5.27.1.1 (providing that land which "met the requirements for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government" qualifies as land used primarily for agricultural purposes). The Board found that they failed to prove participation in any program, and we agree. The regulatory language implies a prerequisite "agreement with an agency of the federal government." *Id.* The Geretys demonstrated no such agreement.

{32} The Geretys did present evidence showing that their land potentially qualified for participation in a USDA administered soil conservation program. However, they tendered no evidence indicating that they had taken advantage of this opportunity. For example, they introduced a letter from the USDA's National Resources Conservation Service informing them that their "farm along with the others that would be benefited from this improved irrigation water conveyance system are eligible for technical assistance[.]" However, the letter further notes that the USDA wrote only in regard to "the option of constructing a plastic irrigation *893 pipeline[.]" (Emphasis added.) They further provided evidence that in 1994 they commissioned a study investigating the feasibility of exercising this option. However, as of June 1996, they had not exercised this option nor had they become members of the local soil and water conservation district. As of that date, they had not procured their neighbors' signatures on a cooperative "pooling agreement" regarding the potential pipeline, a prerequisite to implementing the proposed project. Accordingly,

the record does not demonstrate that they had a soil conservation agreement with the USDA, and they are not, therefore, entitled to an 'agricultural use' exemption per 3 NMAC 6.5.27.1.1.2.

CLAIMED DISCOVERY AND EVIDENTIARY VIOLATIONS

{33} The Duncans further claim prejudicial procedural error below. However, we find that this argument has no merit.

{34} They first claim error in the Board's failure to issue sanctions for the Assessor's alleged refusal to respond to a discovery request. See Rule 1-034 NMRA 1998. The Duncans made the discovery request in a letter dated October 22, 1996. Rule 1-034(B) mandates compliance with such requests within thirty days. The Board convened the hearing on November 8, 1996, and as of that time, the Assessor had not responded to the request. Nonetheless, the Duncans rejected the Board's suggestion of a continuance. The Board, finding that they had failed to show a violation of the rule, then declined to issue sanctions. Upon these facts, we find no error in the Board's ruling. See *Smith v. FDC Corp.*, 109 N.M. 514, 523, 787 P.2d 433, 442 (1990) ("The choice of sanctions [for discovery violations] lies within the discretion of the trial court, and it will be reversed only for an abuse of discretion."); see also *Sims v. Sims*, 1996-NMSC-078, ¶ 65, 122 N.M. 618, 930 P.2d 153 ("An abuse of discretion occurs when a ruling is clearly contrary to the logical conclusions demanded by the facts and circumstances of the case.").

{35} The Duncans next claim error in the Board's exclusion of an affidavit alleging bias on the part of the Assessor. At the hearing, the Assessor objected to the affidavit, claiming it was hearsay and prejudicial. After hearing the parties' arguments, the Board sustained the objection and refused to admit the affidavit, taking notice of it instead. We see no basis for holding that the Board abused its discretion in so ruling. See *State v. Aguayo*, 114 N.M. 124, 128, 835 P.2d 840, 844 (Ct.App.1992) ("Admission of evidence is within the sound discretion of the trial court and the trial court's determination will not be disturbed in the absence of an abuse of that discretion."). The affidavit was hearsay. Moreover, the Duncans already had available a witness who had attended the same meeting upon which the affidavit was based. Moreover, they failed to show why the affiant could not be called to testify in person. Accordingly, we find no error in the Board's ruling.

CONCLUSION

{36} Because of the great potential for abuse, tests for determining whether property qualifies as used primarily for agricultural purposes must be objective to the extent

possible. In each case, the Taxpayers put their lands to something less than "bona fide agricultural use," the narrow standard imposed by statute and regulation. For the reasons discussed above, we determine that the Board could reasonably determine that Taxpayers failed to meet their burden of showing primary agricultural use of their properties. We further determine that the Board's decision as to each taxpayer is supported by substantial evidence. We accordingly affirm the decision of the Bernalillo County Valuation Protests Board as to each Taxpayer.

{37} IT IS SO ORDERED.

APODACA and BOSSON, JJ., concur.

CORRALES Mid & EAST 3000sqft AND GREATER

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

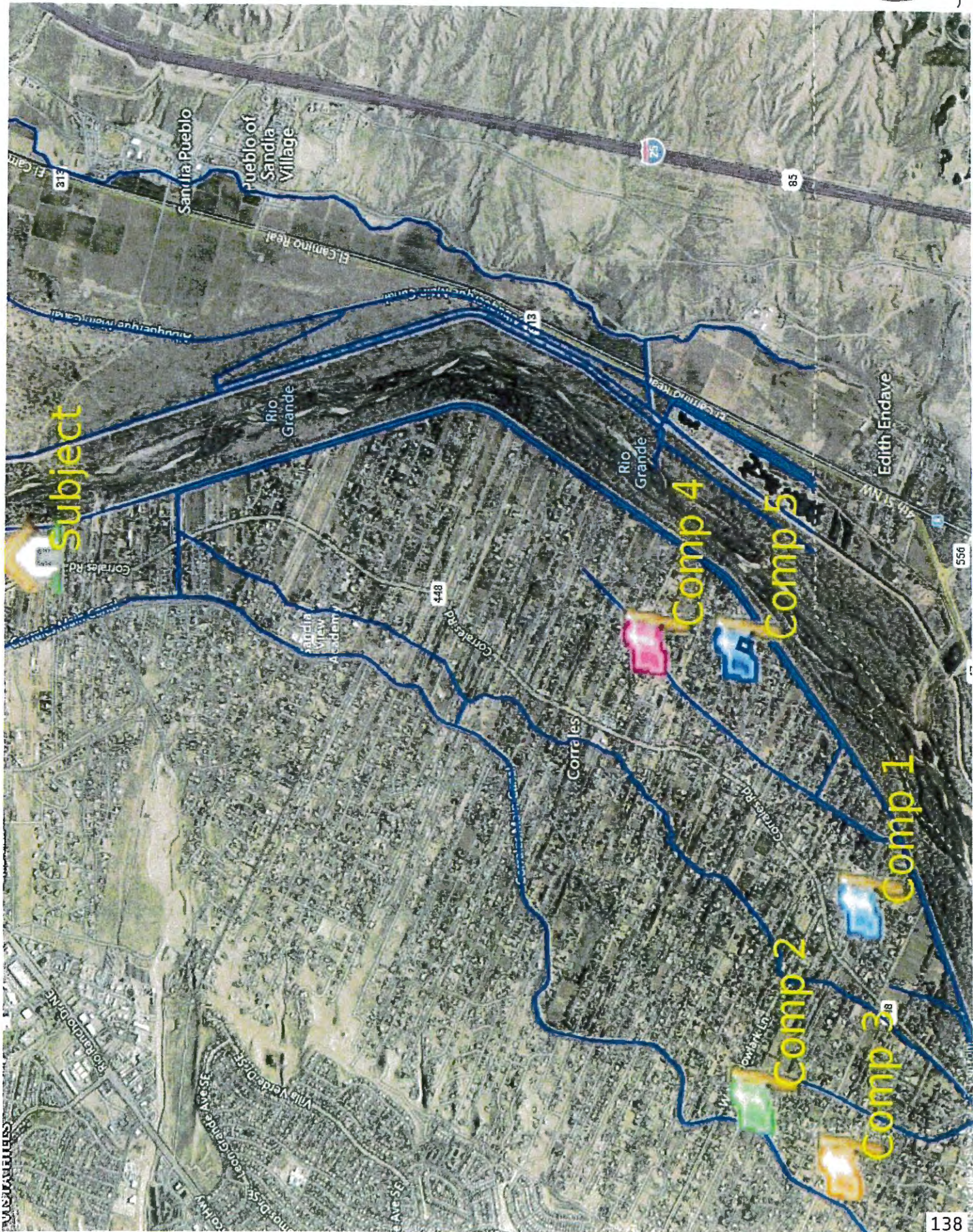
Totals 6,251,950

Median 289 Adj Sales Median **256**

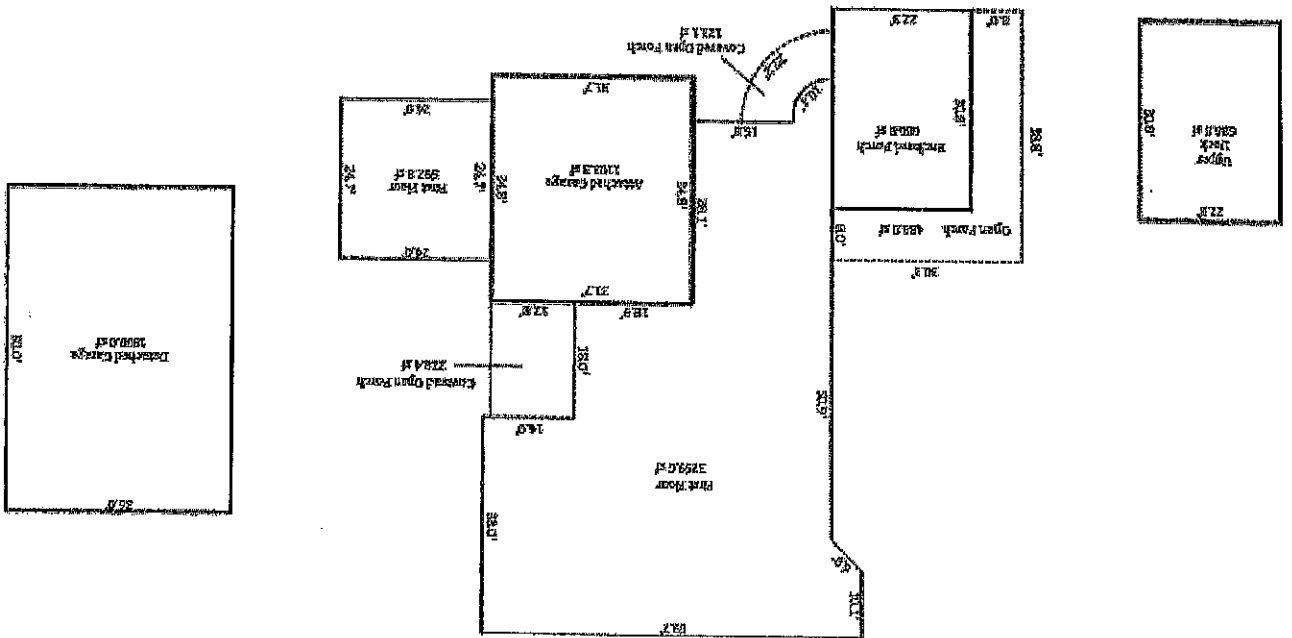
Subject Property is 3853 sqft X Median \$/Sqft of 256 = **\$986,368**



p02



Page



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

Petition of FIRST NATIONAL BANK, Mrs. Helen Baures, John Marron, Tijeras Place Imp. Co., William C. Stein, Albert L. Matthew, Cale L. Karson, Jr., and Kay Karson, and Scanvest I Ltd., Appellants

vs.

BERNALILLO COUNTY VALUATION PROTEST BOARD, Appellee.

No. 2671

COURT OF APPEALS OF NEW MEXICO
1977-NMCA-005, 90 N.M. 110, 560 P.2d 174
January 18, 1977

COUNSEL

Bernard L. Robinson, Bernard L. Robinson, P. A., Joseph T. Sprague, Stribling, Sprague & Sprague, P. A., Albuquerque, for appellants.

Vance Mauney, Albuquerque, Toney Anaya, Atty. Gen., Santa Fe, John C. Cook, Asst. Atty. Gen., for appellee.

JUDGES

SUTIN, J., wrote the opinion. HERNANDEZ and LOPEZ, JJ., concur.

AUTHOR: SUTIN

OPINION

{*112} SUTIN, Judge.

{1} This is an appeal from orders entered by the Bernalillo County Valuation Protest Board. The protest was heard by only two members of the board and the order entered was signed by the chairman of the board. This was not in compliance with the law that a majority of the board attend the hearing. *Petition of Kinscherff*, 89 N.M. 669, 556 P.2d 355 (Ct. App.1976). The orders are void for lack of jurisdiction. We reverse.

{2} This appeal demands additional guidelines for taxpayers and the board.

A. The county assessor has an alternative method of valuation.

{3} The county assessor has a duty to follow a statutory method of valuation as provided in § 72-29-5(B), N.M.S.A. 1953 (Repl. Vol. 10, pt. 2, 1975 Supp.). *San Pedro South Group v. Bernalillo County Valuation Protest Board*, 558 P.2d 53 (Ct. App.1976).

{4} In their protest and at the hearing, taxpayers relied on the "income method" in determining the valuation of their property for taxation purposes. The assessor had used the "cost methods of valuation." Both methods are set forth in the alternative in § 72-29-5(B). It provides

that if market value cannot be determined due to the lack of comparable sales, "then its value shall be determined using an income method or cost methods of valuation." [Emphasis added].

{5} "It is Taxpayers' position that the meaning of the quoted phrase is that 'an income method' will be used unless it also is inapplicable; then, if an income method cannot be used, 'cost methods' will be used. Taxpayers do not read the phrase to mean that either an income method or cost methods may be used at the Assessor's discretion. If that were the intent of the Legislature, the phrase would have been written in such manner." We disagree.

{6} The word "or" as used in a statute is a matter of first impression in New Mexico.

{7} In construing a statute, we must give the word "or" its ordinary meaning, *Mobile America, Inc. v. Sandoval County Commission*, 85 N.M. 794, 518 P.2d 774 (1974), unless a different intent is clearly indicated. *Winston v. New Mexico State Police Board*, 80 N.M. 310, 454 P.2d 967 (1969).

{8} It is agreed that the legislature did give priority to the first method of valuation, a valuation determined by sales of comparable property. It did not do so with reference to the succeeding methods. If the legislature intended to give priority to the second method, the "income method," over the third method, the "cost method," for any reason, it would have phrased the statute in language similar to the priority established in the first method of valuation.

{9} Ordinarily, the word "or" as used in a statute is given a disjunctive meaning unless the context and the main purpose of all the words demand otherwise. *Eastern Mass. St. Ry. Co. v. Massachusetts Bay T. Auth.*, 350 Mass. 340, 214 N.E.2d 889 (1966). "There is nothing to indicate that the word 'or' was used in the statute in other than its ordinary meaning, indicating an alternative such as 'either one or another.'" *United States Fidelity & Guar. Co. v. Security F. & I. Co.*, 248 S.C. 307, 149 S.E.2d 647, 650 (1966); *People v. Smith*, 44 Cal.2d 77, 279 P.2d 33 (1955); *Council Plaza Redevelopment Corp. v. Duffey*, 439 S.W.2d 526 (Mo. 1969); *State v. Sawtooth Men's Club*, 59 Idaho 616, 85 P.2d 695 (1938); *State v. Kress*, 105 N.J. Super. 514, 253 A.2d 481 (1969); *Wood v. Paulus*, 524 S.W.2d 749 (Tex. Civ. App. 1975); *Central Standard Life Insurance Company v. Davis*, 10 Ill. App.2d 245, 134 N.E.2d 653 (1956).

{10} The word "or" designates alternatives or separate categories. Its ordinary meaning should be followed unless it renders the statute doubtful or uncertain. It does not. The statutory language is clear and unambiguous.

{11} In the instant case, the statute did not give taxpayers the right to determine the method of valuation. It gave the county {*/113} assessor the right to use either the "income method or cost methods of valuation." [Emphasis added].

B. Taxpayer is entitled to a fair hearing.

{12} On cases appealed to this Court, we find that hearings are two-pronged affairs which constitute confusion confounded. Taxpayer usually proceeds pro se to prove the merits of his

protest by a method of valuation that he chooses which is usually different from that used by the assessor. The assessor usually produces no evidence on the taxpayer's method and relies on his own method of valuation. This problem must be resolved.

{13} The right to a fair hearing presupposes that the taxpayer has been informed, prior to the hearing, of the method of valuation used by the county assessor. Otherwise, he cannot be expected to intelligently protest an assessment made.

(1) Taxpayer is entitled to notice from the assessor.

{14} Section 72-31-24(B)(3) provides that taxpayer's petition of protest filed with the county assessor shall:

(3) state why the property owner believes the value... is incorrect and what he believes the correct value... to be;...

{15} At the time the protest is filed, taxpayer does not know the method of valuation used by the assessor. No provision is made for notification of the assessor's method of valuation. As a result, taxpayer is unable to state why he believes the value is incorrect, or taxpayer states a method of valuation different from that used by the assessor. We believe the legislature should amend the "Property Tax Code," §§ 72-28-1, et seq., to give notice to the taxpayer of the method of valuation used by the assessor, and require the assessor to furnish taxpayer a copy of the appraisal made.

{16} Nevertheless, taxpayer has the right to discover the method of valuation used. In *Matter of Protest of Miller*, 88 N.M. 492, 495, 542 P.2d 1182, 1185 (Ct. App.1975), we held that taxpayer has "a right to discovery similar in scope to that granted by Rules 26 to 37 of the Rules of Civil Procedure [§§ 21-1-1(26) to 21-1-1(37), N.M.S.A. 1953 (Repl. Vol. 4, 1970)]."

{17} By this discovery process, taxpayer can obtain all information on the method of valuation used by the assessor.

(2) As an alternative, taxpayer is entitled to assistance from the board.

{18} 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. At the time taxpayer is given notice of a hearing on the merits, the board should give taxpayer notice that the method of valuation used, and the appraisal made, are available in its office for inspection. If it desires, it can send this information to taxpayer along with the notice of the hearing on the merits.

(3) As another alternative, separate hearings can be held.

{19} A two step process is necessary: (1) the selection of a proper method of valuation and (2) a hearing before the board on the merits.

{20} Where a dispute arises between the assessor's and the taxpayer's methods of valuation, the statute makes no provision for a solution of this dispute.

{21} At a hearing before the board on the selection of a method of valuation, taxpayer shall present competent evidence to create an issue of fact and request the board to determine the proper method of valuation. When a proper method of valuation has been determined, a final hearing can later be held to decide the merits of the protest. If the assessor's method of valuation is not selected by the board, the assessor shall revalue the property based upon the method selected. If the method selected is contested on appeal, we can decide which (*114) method was proper under the facts of the particular case.

C. Accepted appraisal techniques shall be used by county assessor, and by taxpayer to overcome presumption of correctness of assessor's valuation.

{22} Section 72-29-5(B) provides:

In using any of the methods of valuation authorized by this subsection the valuation authority shall apply generally accepted appraisal techniques.

{23} On the matter of the application of "generally accepted appraisal techniques" by the county assessor, he uses the current New Mexico State Manual. Section 72-28-7. We have no way of knowing whether this manual is a "generally accepted appraisal technique." If necessary, taxpayer has a duty to dispute this fact by expert testimony.

{24} The value of property determined by the county assessor is presumed to be correct. Section 72-31-6. This presumption can be overcome by 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. *McConnell v. State ex rel. Bureau of Revenue*, 83 N.M. 386, 492 P.2d 1003 (Ct. App.1971). Taxpayer can show that the assessor failed to determine valuation by any statutory method, *San Pedro South Group, supra*, or present evidence of value based on generally accepted appraisal techniques that tend to dispute the factual correctness of the method of valuation used by the board. *Peterson Prop., Etc. v. Valencia Cty. Val. Protests Bd.*, 89 N.M. 239, 549 P.2d 1074 (Ct. App.1976).

{25} When a taxpayer overcomes the presumption of the correctness of the assessor's method of valuation, the burden shifts to the assessor to prove that his method of valuation utilized a "generally accepted appraisal technique." The board shall then determine the merits of the protest.

{26} In the instant case, taxpayers did not overcome the presumption because they used, as evidence, the "income method" of valuation. At a new hearing on its protest, taxpayers have the burden of overcoming the presumption under the "cost methods of valuation" if that method is adopted by the board.

D. The board's primary duty is to determine "market value" of property for purposes

of taxation.

{27} "[T]he value of property for property taxation purposes shall be its market value...." Section 72-29-5(B).

{28} "In determining market value of property for assessment, * * * market value has been defined as a price which a purchaser, willing but not obliged to buy, would pay an owner willing, but not obliged to sell, taking into consideration all uses to which the property is adapted and might in reason be applied." *Peterson Prop., Etc.*, supra [549 P.2d at 1078]; *Kaiser Steel Corp. v. Property Appraisal Dept.*, 83 N.M. 251, 490 P.2d 968 (Ct. App.1971).

{29} Essential factors in determining market value are those set forth in "generally accepted appraisal techniques." Section 72-29-5(B). What is most important is that the appraisers, the assessor and the protest board exercise an honest judgment based upon the information they possess or are able to acquire. *New York ex rel. Brooklyn City R.R. Co. v. New York*, 199 U.S. 48, 25 S. Ct. 713, 50 L. Ed. 79 (1905); 72 Am. Jur.2d State and Local Taxation § 754 (1974). An "honest judgment" is not one that favors the state or the taxpayer. It should be a fair, reasonable, just and truthful judgment of valuation of property based upon the best information that can be obtained. It must not be influenced by the need for higher taxes to operate the government, or the apparent large value of property. Every county appraiser, assessor and board must promote honesty in judgment.

{30} An appraiser is "A person appointed by competent authority to make an appraisement, to ascertain and state the true value of goods or real estate." *Black's Law Dictionary* {*/115/} 129 (4th ed. 1968). An appraisal is a valuation or an estimation of value of property by an impartial, disinterested person of suitable qualifications. *Jacobs v. Schmidt*, 231 Mich. 200, 203 N.W. 845 (1925); *Application of Guaranty Trust Co. of New York*, 81 N.Y.S.2d 632 (1948); 6 C.J.S. Appraiser at p. 105 (1975).

{31} By use of a competent appraiser who follows the generally accepted appraisal techniques, the assessor can best determine the "market value" of property for property taxation.

E. For purposes of appeal, the board must prepare a decision and order.

{32} Section 72-31-27(B) provides that "Final action taken by the board on a petition shall be by written order signed by the chairman...." The written order signed by the chairman is a uniform blank form of order. It states that:

... after considering all the evidence presented at the Protest Hearing,...

ORDERS:

- That no change be made in the valuation records of the County Assessor...;
- That the valuation records.. be changed to reduce the... valuation...
- That the valuation records.. be changed to increase the... valuation....

HERNANDEZ and LOPEZ, JJ., concur.

SPECIAL CONCURRENCE

HERNANDEZ, Judge (specially concurring).

{39} Because of the manner in which many of the protest hearings have been conducted, I believe it is advisable to reiterate some of the well-established principles and rules governing administrative hearings for the future guidance of the various County Protest Boards.

{40} Protest Boards are quasi-judicial bodies and even though the technical rules of evidence and the Rules of Civil Procedure do not apply at protest hearings (§ 72-31-27(A), N.M.S.A. 1953 (Repl. Vol. 10, pt. 2, Supp.1975)), there are various legal principles and rules which are binding upon them. They are bound, as are all courts, by the provisions of constitutional due process and by the fundamental rules of fairness. *State v. Mountain States Tel. & Tel. Co.*, 54 N.M. 315, 224 P.2d 155 (1950); *Transcontinental Bus System v. State Corp. Commission*, 56 N.M. 158, 241 P.2d 829 (1952); *Baca v. Chaffin*, 57 N.M. 17, 253 P.2d 309 (1953); *Ferguson-Steere Motor Co. v. State Corp. Com'n*, 63 N.M. 137, 314 P.2d 894 (1957); *McWood Corporation v. State Corporation Commission*, 78 N.M. 319, 431 P.2d 52 (1967). Procedural due process requires that a protesting taxpayer be given adequate notice of the time and place of the hearing (*Groendyke Transp., Inc. v. New Mexico State Corp. Com'n*, 79 N.M. 60, 439 P.2d 709 (1968)); that he be given the opportunity to be heard and to present evidence in his behalf; and that he be allowed a reasonable right of cross-examination and the right to be represented by counsel should he desire. Due process requires that the Board base its decision on evidence produced at the hearing by witnesses personally present or by authenticated documents, maps, etc., and that the evidence be incorporated in the record. *Transcontinental Bus System v. State Corp. Commission*, supra. That is, the Board may not base its order on facts outside the record about which the taxpayer had no knowledge and no opportunity to be heard in regard thereto. *Woody v. R.R. Co.*, 17 N.M. 686, 132 P. 250 (1913). Its orders must be supported by substantial evidence. *Baca v. Chaffin*, supra; *Ferguson-Steere Motor Co. v. State Corp. Com'n*, supra; and *McWood Corporation v. State Corporation Commission*, supra. Unsubstantiated hearsay does not constitute substantial evidence. *Ferguson-Steere Motor Co. v. State Corp. Com'n*, supra; *McWood Corporation v. State Corporation Commission*, supra.

{41} The essence of a fair hearing is the right to be fully informed of what you are contending against. How else can a taxpayer be expected to protest an assessment intelligently if he doesn't know what it is based upon? *Woody v. R.R. Co.*, supra. This information should either be sent to the taxpayer or he should be informed where and when it is available for his inspection. A third alternative would be to hold a bifurcated hearing. At the first part the Board would be presented with the evidence of how the assessment was arrived at. At the second part the taxpayer would present his evidence and arguments. A protest hearing should not be viewed as an adversary proceeding with the Board arrayed against the taxpayer, even though the taxpayer has the burden of overcoming the presumption of correctness of the assessment (§ 72-31-6,

N.M.S.A. 1953 (Repl. Vol. 10, pt. 2, Supp.1975)). The Board should readily make available all relevant information which it possesses about the taxpayer's property and the assessment.

{42} I recognize that one of the main purposes of administrative law is to provide a more flexible and informal procedure than is possible before courts. However, informality must not be practiced to the point that a hearing becomes a summary proceeding, a mere formality preceding a predetermined result.

(*117) {43} The orders of valuation protest boards must give some indication of their reasoning and of the basis upon which they were adopted in order for this court to be able to perform its reviewing function. **City of Roswell v. New Mexico Water Quality Control Com'n**, 84 N.M. 561, 505 P.2d 1237 (Ct. App.1972).

HANNAHS v. ANDERSON

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Court of Appeals of New Mexico.

Fred C. HANNAHS and Judy M. Hannahs, Protestants-Appellants, v. David Kirk ANDERSON, Assessor of Bernalillo County, New Mexico, Respondent-Appellee.

Nos. 17,898, 18,908.

Decided: July 14, 1998

Fred C. Hannahs, Albuquerque, Pro Se Appellant and for Judy M. Hannahs. Barbara Ball, Ass't County Attorney, J. Edward Hollington, Ass't County Attorney, Bernalillo County, Albuquerque, for Appellee.

OPINION

(1) We consolidate two separate appeals brought by Fred and Judy Hannahs (Taxpayers) from decisions of the Bernalillo County Valuation Protest Board (Board). Taxpayers challenge the assessed value placed upon their lot, minus improvements, for the 1996 and 1997 tax years. Taxpayers also claim that the County Tax Assessor's (Assessor) denial of their discovery request for information on lot sizes and valuations of other lots within their subdivision prejudiced the presentation of their case and required the Board to sanction Assessor. An appeal raising similar issues arising out of the 1995 tax year was affirmed by memorandum opinion in Hannahs v. Anderson, Ct.App. No. 17,563 (filed Nov. 14, 1996). As we did in the earlier case, we affirm.

BACKGROUND

(2) Taxpayers own property in Bernalillo County. Taxpayers' real property, consisting of 6,300 square feet of land, was valued at \$28,350 or \$4.50 per square foot for the 1996 and 1997 tax years. The improvements on Taxpayers' property were valued at \$70,818 for a total assessed value of \$99,168. Taxpayers filed protests in 1996 and again in 1997 challenging the Assessor's valuation of their lot, minus improvements. The petitions in both of those protests raised similar issues.

(3) In 1996 and in 1997, Taxpayers submitted discovery requests which asked to review Assessor's records on several lots located in Taxpayers' subdivision. Taxpayers wanted access to Assessor's computations, valuations, lot sizes, and amount of taxes assessed on the other lots so that they could compare them with Taxpayers' lot size and valuation. Assessor denied the discovery request because the information Taxpayers sought was contained on record cards which are not generally public information. The property record cards, Assessor explained, are the internal records regarding lot size, improvements, and other property information, some of which is confidential.

(4) At hearings before the Board, Taxpayers argued that the information they sought to review were public records and that the computations and data the Assessor relied on in valuing those properties within their subdivision were not otherwise available. However, Taxpayers admitted that they were able to obtain assessments of the subdivision from a title company and had also purchased a copy of the subdivision plat. Using the dimensions shown on the plat, Taxpayers were able to calculate the lot sizes in the subdivision.

(5) Taxpayers challenged the Assessor's valuation of their lot. Testimony was presented that Assessor computed the lane value of each lot in the subdivision on a \$4.50 per square foot basis. Taxpayers' challenge was based on their argument that the \$4.50 per square foot value was not applied uniformly to other lots in the subdivision. Taxpayers demonstrated, using their own calculations of lot size, that values of other lots varied from \$3.38 to 6.03 per square foot. Thus, some lots were assessed at more or less than the \$4.50 per square foot value assigned by Assessor.

(6) Taxpayers then argued that the assessed value of their lot should be determined by taking its 1993 assessed value and adding to it the appreciation in value. Taxpayers presented an affidavit from a realtor stating that the realtor had conducted a market value analysis of the sales of properties located within Taxpayers' subdivision. The affidavit explained that the average market value of parcels in that subdivision had appreciated 20% since 1993.

resulted in a total of \$20,790 for their land minus improvements-approximately \$7,500 less than the challenged assessment.

{7} Assessor argued in both protest hearings that Taxpayers were using an appraisal technique that was not generally accepted and that the market value analysis was the appropriate valuation method. Assessor also explained that segregating the lot value from the improvement value resulted in a flawed valuation. The total value of the property must be examined, Assessor contended. By examining the total assessed value of Taxpayers' lot through the use of comparable sales, Assessor revealed that Taxpayers' property was in fact under-assessed.

{8} The Board denied Taxpayers' protest in both hearings and ordered that no change be made in the 1996 and 1997 valuation records. Additionally, during the 1996 hearing the Board found that the discrepancies in land valuations among the properties in the subdivision were irrelevant to whether Taxpayers' property had been properly assessed. In the 1997 hearing, the Board sanctioned Assessor for refusing discovery by prohibiting Assessor from objecting to the introduction of Taxpayers' secondary evidence.

DISCUSSION

A. Standard of Review

{9} The Assessor's decision will be set aside if it is: "(1) arbitrary, capricious or an abuse of discretion; (2) not supported by substantial evidence in the record taken as a whole; or (3) otherwise not in accordance with law." NMSA 1978, § 7-38-28(B) (1990).

{10} We do not reweigh the evidence; nor do we substitute our judgment for that of the Board if its findings are supported by substantial evidence on the record as a whole. See *Gallegos v. New Mexico State Corrections Dept.*, 115 N.M. 797, 800, 858 P.2d 1276, 1279 (Ct.App.1992). Whole record review requires us to consider all evidence in support of one party's contentions and also to consider evidence which is contrary to the Board's findings. *Cibola Energy Corp. v. Roselli*, 105 N.M. 774, 776, 737 P.2d 555, 557 (Ct.App.1987). Then, we must "decide whether, on balance, the agency's decision was supported by substantial evidence." *Id.*

B. Discovery

{11} Taxpayers argue that the lot-size and valuation information they sought to inspect are public records and that Assessor wrongfully denied their discovery requests. Taxpayers claim that they needed the requested material in order to have a meaningful opportunity to prepare and present their case by showing the Board that the information Assessor relied on and applied in valuing their lot was flawed. Taxpayers contend they were prejudiced not only because Assessor denied discovery, but also because the Board failed to offset the impact of such denial by refusing to grant them the relief they were entitled to under PTC Regulation 38-27.3. PTC Regulation 38-27.3 provides:

PROTEST HEARINGS-DISCOVERY-CONSEQUENCES OF FAILURE TO ALLOW DISCOVERY

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:

- 1) infer that the admission, testimony, documents or other evidence sought by discovery would have been adverse to the position of the county assessor;
- 2) 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;
- 3) 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
- 4) 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.

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 each of the foregoing means of relief or other appropriate relief.

{12} The Inspection of Public Records Act (the Act), NMSA 1978, §§ 14-2-1 to -12 (1947, as amended through 1993), provides that "[e]very person has a right to inspect any public records of this state" and lists the few exceptions to this rule. See § 14-2-1. The Act also sets forth the procedure for requesting information and the procedure for enforcing denied requests. See §§ 14-2-9 and -12.

{13} The Property Tax Code, NMSA 1978, § 7-38-19(D) (1991) states that "[e]xcept as provided otherwise in Subsection E of this section, valuation records are public records." Subsection E provides that:

Valuation records that contain information regarding the income, expenses other than depreciation, profits or losses associated with a property...

NMSA 1973, § 7-38-4(A) (1991) states that it is unlawful to provide information to any person other than designated state employees "about a specific property, gained as a result of a report or information furnished the department or a county assessor by a taxpayer or as a result of an examination of property or records of a taxpayer." However, information limited to that contained in valuation records that are public records may be released. See § 7-38-4(A)(1).

(14) PTC Regulation 38-27:3 allows persons protesting their tax assessment the "right to discover relevant and material evidence in the possession of the assessor prior to the protest hearing." Taxpayers' requests to review information on other properties in their subdivision were denied by Assessor. During the protest hearings, Taxpayers argued that Assessor wrongfully denied them access to public records which they have a statutory right to inspect. Taxpayers asked the Board to sanction Assessor pursuant to PTC Regulation 38-27:3 which mandates that "[i]t is the duty of the parties to seek and of the Board to grant" appropriate relief for failure to permit discovery.

(15) We are not persuaded by Taxpayers' arguments. First, as to the 1996 decision, we hold that there was no violation of PTC Regulation 38-27:3, and thus the Board was not required to sanction Assessor. The Regulation states that relevant material is discoverable. See PTC Regulation 38-27:3. The Board, however, expressly found that the discrepancies in valuation among the other properties in the subdivision were not relevant to whether Taxpayers' property was properly assessed. Thus, although Taxpayers sought information on other lots to demonstrate the discrepancies in valuation, to the extent the Board found that this information was irrelevant to whether Taxpayers' property was correctly assessed and to the extent we uphold that finding later in this opinion, there was no error in refusing to sanction Assessor. Therefore, if Taxpayers believed that Assessor wrongfully denied them access to public records, Taxpayers should have pursued the remedies provided in Section 14-2-12. As to the 1997 hearing, the Board granted Taxpayers' request for relief and held that Assessor should be estopped from challenging the introduction of Taxpayers' secondary evidence. Thus, the Board granted what it considered to be an appropriate sanction under the circumstances.

(16) The Board's 1996 and 1997 decisions may appear inconsistent because in one the Board found that the information Taxpayers requested was irrelevant and yet in the other the Board allowed Taxpayers to introduce their secondary evidence without objection. However, this apparent inconsistency may be explained. In 1997, Taxpayers specifically argued that the disparities in lot size and valuations were unconstitutional. In 1996, Taxpayers demonstrated that disparities existed, but they did not argue that the lack of uniformity was unconstitutional. Thus, because Taxpayers did not make the constitutional argument, the Board could logically conclude that the information Taxpayers presented in 1996 was irrelevant.

(17) Moreover, it does not appear that Taxpayers were prejudiced by Assessor's refusal to grant them access to the information they requested. Taxpayers acknowledged during both protest hearings that they were able to obtain lot-size data from other sources and they had an expert witness testify as to the calculations of actual lot sizes. Additionally, to the extent Taxpayers contend that they were prejudiced because they could not present direct evidence of the Assessor's flawed valuation method, nonetheless, Taxpayers were able to use their "secondary" evidence to argue their case that Assessor's valuations were not uniform. Furthermore, the Board specifically considered this secondary evidence. In fact, in 1997 the Board held that Taxpayers' secondary evidence rebutted the presumption of correctness surrounding their property assessment. Thus, because Taxpayers were able to obtain the information from a different source and present that evidence to the Board for consideration, we hold that Taxpayers were not prejudiced by Assessor's refusal to comply with their discovery request.

(18) Before we conclude our discussion of Taxpayers' discovery challenge, we make a few observations. During both protest hearings, Assessor objected to Taxpayers' discovery challenge claiming that Taxpayers did not comply with the formal requirements of the Rules of Civil Procedure relating to discovery. Specifically, Assessor argued that Taxpayers were required to file a motion to compel discovery. The Board agreed that the formal rules of discovery applied, that Taxpayers were required to put the Board and Assessor on notice that a discovery issue would be raised by filing a motion to compel, and that the Board could resolve the discovery issue in a separate proceeding. Taxpayers countered that the Board does not have the authority to order Assessor to comply with discovery requests but can only rule on the consequences of the failure to comply. We do not decide whether the formal procedures for which Assessor argued are required or whether the Board has the authority to grant motions to compel discovery. We do note, however, that such formalistic requirements may be impractical and contrary to PTC Regulation 38-27:3 which allows the Board to address discovery issues during protest hearings so it can resolve and dispose of the proceeding "without undue delay." To the extent the Board found, and Assessor argued, that motion hearings were required, this may cause delay and thus be contrary to PTC Regulation 38-27:3.

(19) Furthermore, we note the inconsistency in Assessor's position. During the 1997 protest hearing, Assessor argued that the Board has the authority to order the Assessor's office to comply with discovery requests prior to a protest hearing. The reason Assessor was so certain that the Board had the authority to order discovery is because the Board has done so in the past and Assessor, challenging the Board's authority to do so, has appealed the issue to the district court. Insofar as Assessor is asking for a formal procedure, which it then turns around and challenges, this argument is not persuasive.

(20) Furthermore, although the Board did not make a finding on this matter, we note that Assessor claims that the reason it did not comply with discovery was because the information that Taxpayers sought was on record cards which also contained confidential information about the properties. The Board then assumed that Assessor's refusal to comply with discovery was in good faith. Nonetheless, PTC Regulation 38-27:3

the Board has discretion to impose an "appropriate" sanction for failure to provide requested materials. Thus, it appears that PTC Regulation 38-27:3 would allow the Board to sanction even where the refusal was made in good faith.

{21} We acknowledge the Board's concern that PTC Regulation 38-27:3 places the Assessor in a tenuous position because if Assessor releases confidential information it will violate Section 7-38-4(B) which provides for criminal penalties. See *id.* On the other hand, if Assessor refuses to comply with discovery, Assessor could be sanctioned by the Board. Nonetheless, the Board may properly consider the Assessor's reason for its refusal to provide discovery in determining what relief to provide to the protestant.

C. Valuation

{22} Assessor's valuation of property is presumed correct. See NMSA 1978, § 7-38-6 (1981). Taxpayers challenging their assessments have the burden of rebutting this presumption by "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." *First Nat'l Bank v. Bernalillo County Valuation Protest Bd.*, 90 N.M. 110, 114, 560 P.2d 174, 178 (Ct.App.1977); see also *La Jara Land Developers, Inc. v. Bernalillo County Assessor*, 97 N.M. 318, 320, 639 P.2d 605, 607 (Ct.App.1982). Once a taxpayer overcomes the presumption of correctness, the burden then shifts to the assessor to show that the valuation method used to assess the property was based upon generally accepted appraisal techniques. See *First Nat'l Bank*, 90 N.M. at 114, 560 P.2d at 178. Once the assessor does so, the Board then decides the merits of the protest. See *id.*

{23} Assessor presented testimony from an appraiser who explained that the land value of each lot in Taxpayers' subdivision was calculated on a \$4.50 per square foot basis. Taxpayers challenged Assessor's valuation claiming that contrary to the appraiser's testimony, no single square foot measure was used to value the lots in the subdivision. Taxpayers showed that dividing \$4.50 into the assessed value of each lot did not yield the precise square footage of the lots. Instead, there were discrepancies with some lots assessed at \$3.38 per square foot and others assessed as high as \$6.03 per square foot. Taxpayers' lot, however, was correctly assessed at \$4.50 per square foot.

{24} Based on this evidence, in the 1997 hearing the Board found that Taxpayers overcame the presumption of correctness by demonstrating that the \$4.50 per square foot value was not uniformly applied to all lots in their subdivision. The burden then shifted to Assessor to show that the valuation method used to assess Taxpayers' property was based upon generally accepted appraisal techniques. Assessor met this burden.

{25} Assessor presented testimony that the preferred method of valuation was market value as determined by sales of comparable property. See NMSA 1978, § 7-36-15(B) (1995). This method, the appraiser explained, is a process of analyzing sales of similar recently sold property to derive an indication of the most probable sales price of the property being appraised. The appraiser testified that in valuing Taxpayers' property, the determination of value was based on evidence of other specifically identifiable and comparable market sales of properties in Taxpayers' subdivision. The appraiser discussed the sale of three properties located in Taxpayers' subdivision which were comparable to Taxpayers' property in age, condition, size, location, and construction.

{26} One property, consisting of 1,840 square feet of improvements was sold for \$155,100 or \$84.29 per square foot. The assessed value of this property in 1997 was \$117,107 or \$63.65 per square foot. A second property was sold in 1994 for \$150,000 or \$84.69 per square foot. The 1997 assessed value of the second property was \$120,691 or \$68.16 per square foot. A third property of 1,616 square feet of improvements was sold in 1996 for \$152,500 or \$94.37 per square foot. The assessed value of this third property was \$101,723 or \$62.95 per square foot. In contrast, the assessed value of Taxpayers' property—\$99,168 and \$56 per square foot—was lower than the assessed value of all the comparable properties. Therefore, the Board found that even if there was an error in valuing Taxpayers' lot, it was more than offset by the error in Taxpayers' favor which under-assessed the total value of their property. The Board rejected any attempt by Taxpayers to gain an even lower valuation by attacking the assessment attached to their land, without considering the total valuation of the property.

{27} On the other hand, Taxpayers vigorously object to the introduction of any evidence or argument which concerns the value of improvements. Taxpayers contend that their protest challenges only the portion of the assessment directed to the value of their land and therefore any consideration of the total value, which includes the value of the improvements, is irrelevant. Assessor testified that although he is statutorily required to segregate the improvement value from the lot value, all generally accepted appraisal techniques do not separate the two values, but instead refer to the total value of the property. Thus, Assessor did not arrive at a value of the lot separate from the value of the improvements because that is not a generally accepted appraisal technique. (We note that we have been unable to find a general statute requiring the improvement value to be segregated from the lot value. The notice of value form does segregate land value from improvements value, and certain alternative forms of valuation require such segregation. See, e.g., NMSA 1978, § 7-36-20(E) (1975). However, we are unsure of the precise statutory basis for Assessor's testimony.)

{28} Furthermore, Assessor explained that improvements are a substantial part of the value of a residential property and are relevant to determining valuation for tax purposes. Additionally, Taxpayers did not present any evidence which stated that segregating the value of the improvements from the value of the lot is a generally accepted appraisal technique.

{29} Nonetheless, Taxpayers argue for the application of a different valuation method which would add a twenty-percent appreciation value to the 1993 assessment of their property for a total of \$20,790. This would result in Taxpayers' lot having an assessed value of \$2.30 per square foot, the lowest assessed value of any lot in the subdivision.

testimony Taxpayers presented in the form of an affidavit. The Board, although admitting the realtor's affidavit into evidence, assigned little weight to his conclusions. The Board noted that the realtor was not present for cross-examination and as such many questions surrounded his analysis. Among the Board's concerns were whether the sales that the realtor referred to in his affidavit were sales of vacant property or sales of improved parcels, whether the Taxpayers' property could be distinguished from the sales relied upon by the realtor, and whether the realtor was impartial or whether he had an interest in the outcome of the hearing.

(31) Furthermore, the affidavit did not state that adding the increase in appreciation to a previous assessment was a generally accepted appraisal technique. In fact, as noted before, Taxpayers presented no evidence that their appraisal method was generally acceptable. Taxpayers attempt to shift this burden by arguing that the Assessor did not present evidence that Taxpayers' technique was invalid. However, it is not Assessor's responsibility to establish the invalidity of Taxpayers' appraisal technique. If Taxpayers want the Board, or this Court, to accord substantial weight to their valuation method, it is their responsibility to present some testimony or evidence which sets forth that method as a generally accepted appraisal technique. Cf. First Nat'l Bank, 90 N.M. at 114, 560 P.2d at 178 (stating that to overcome presumption of correctness, taxpayer may "present evidence of value based on generally accepted appraisal techniques that tend to dispute the factual correctness of the method of valuation used by the board.") Therefore, we hold that there was substantial evidence to support the Board's findings and Taxpayers are not entitled to a change in the valuation of their property.

D Uniformity Clause

(32) Article VIII, section 1 of the New Mexico Constitution provides that "taxes shall be equal and uniform upon subjects of taxation of the same class." The rule is that "[a] taxpayer must not be subjected to discrimination in the imposition of a property tax burden which results from systematic, arbitrary, or intentional revaluation of some property at a figure greatly in excess of the undervaluation of other like properties." Ernest W. Hahn, Inc. v. County Assessor, 92 N.M. 609, 611, 592 P.2d 965, 967 (1978). Nevertheless, "[u]niformity and equality do not mean mathematical exactitude." Id. at 613, 592 P.2d at 969. Furthermore, as the Supreme Court acknowledged, "[i]t is, of course, too much to expect that there will be absolute uniformity at any time (appraisals involve the human equation and therefore are simply not 100% accurate)." State ex rel. Castillo Corp. v. New Mexico State Tax Comm'n, 79 N.M. 357, 362, 443 P.2d 850, 855 (1968). Taxpayers contend that the lack of uniformity in assessing the per square foot value of real property in their subdivision is a constitutional violation. However, we hold that Taxpayers have not presented sufficient information from which to find that the valuation assigned by Assessor amounted to an intentional and arbitrary discrimination in violation of the uniformity clause.

(33) To support a challenge to property tax assessments under the uniformity clause, Taxpayers were required to show that the "inequality is substantial and amounts to an intentional violation of 'the essential principle of practical uniformity.'" Ernest W. Hahn, Inc., 92 N.M. at 613, 592 P.2d at 969 (quoting Sioux City Bridge Co. v. Dakota County, 260 U.S. 441, 447, 43 S.Ct. 190, 67 L.Ed. 340 (1923)). Furthermore, an error in judgment in estimating a property's market value is not sufficient to demonstrate unconstitutional discrimination. Id.

(34) Assessor explained that the \$4.50 per square foot value was an estimate of the value of the lots, minus improvements, in the subdivision. This value was assigned because of the perceived requirement that Assessor provide a value for lots exclusive of the value of the improvements on the notice of value mailed to property owners. Therefore, although Taxpayers were able to present evidence that a disparity existed, they did not present any evidence that the disparity was substantial, intentional, or even related to the overall assessment of the property. In fact, Taxpayers' lot value, minus the improvement value, was correctly assessed. Moreover, the total value of Taxpayer's property was under-assessed. Thus, we find no constitutional violation.

CONCLUSION

(35) The decisions of the Board are affirmed.

(36) IT IS SO ORDERED.

PICKARD, J.

APODACA, and BUSTAMANTE, JJ., concur.

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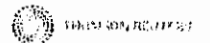
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**BEFORE THE SANDOVAL COUNTY
VALUATION PROTESTS BOARD**

IN THE MATTER OF THE PROTEST OF:

Kenneth & Kathleen DeHoff
66 Bad Coyote Place
Corrales, NM 87084

DECISION AND ORDER

This matter came on for hearing before the Sandoval County Valuation Protests Board (hereinafter called the "Board") on the 8th day of August 2023 at 9:00 AM. All applicable Statutes, Property Tax Division regulations, arguments, and evidence presented at the hearing were fully considered by the Board, and the Board, being fully informed in the premises, finds as follows:

1. The Board has jurisdiction of the subject matter and parties.
2. The property owner was fully informed as to all statutes and Property Tax Division regulations governing procedures before the Board and was further informed to the method of valuation used by the Sandoval County Assessor in determining the value of the subject property.
3. The Assessor appeared in person and was represented by Jake Ortiz y Pino, Edward Olona, and Lawrence Griego.
4. The property owners appeared in person.
5. Three vacant parcels are under protest identified by Parcel Codes; 1-017-070-085-125, assessed at \$195,044; 1-017-070-074-118, assessed at \$204,000; and 1-017-070-124-119, assessed at \$204,000. The property owners amend their values to \$153,000, \$160,000, and \$160,000 respectively.
6. The fourth parcel under protest is improved with a house and barn and is identified as Parcel code 1-017-070-022-122. The Assessor amends the assessed value for this parcel from \$1,163,993 to \$986,368. The property owners assert a value of \$793,000.
7. We start with the fundamental proposition of New Mexico law that "Values of property for property taxation purposes determined by the ... assessor are presumed to be correct." NMSA 1978, Section 7-38-6. In order to rebut that presumption, "the taxpayer has the burden of coming forward with evidence showing that the values for property taxation purposes ... are incorrect." Thus, we look to the property owner to show 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." *New Mexico Baptist Foundation v. Bernalillo County Assessor*, 93 N.M. 363 (Ct. App. 1979).

8. The Board is bound to make our decision based on substantial and competent evidence. NMSA 1978, Section 39-3-1.1; Rule 1-074 NMRA. "A valuation may not be placed on a property arbitrarily." *Cibola Energy Corporation v. Roselli*, 105 N.M. 774 (Ct. App. 1987).
9. "What is most important is that the appraisers, the assessor and the protest board exercise an honest judgment based upon the information they possess or are able to acquire." *First National Bank v. Bernalillo County Valuation Protests Board*, 90 N.M. 110,114, 560 P.2d 174,178 (N.M. Ct. App. 1977).
10. The Board interprets the statutory requirements that one of the three board members must have demonstrated experience in the field of valuation of property and that one be an employee of the Property Tax Division (NMSA 1978, Section 7-38-25) to be an indication that the legislature expects us to review the evidence in front of us in light of our training and experience in the area of appraisal practice. *See also*, NMAC Section 3.6.7.36(H)(1), ("Board members may use their knowledge and experience to evaluate evidence admitted.")
11. "[T]he 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 and combination of these methods. In using any of the methods of valuation authorized by this subsection, the valuation authority ... shall apply generally accepted appraisal techniques." NMSA 1978, Section 7-36-15(B).
12. Generally accepted appraisal techniques often provide more specific guidance as to which valuation approach is an appropriate method of solving a given problem. *See generally*, Appraisal Institute, *The Appraisal of Real Estate*, (10th ed. 1992); International Association of Assessing Officers, *Property Assessment Valuation*, (2nd ed. 1996).
13. Evidence of the assessed value of comparable properties is not relevant to show valuation, *Peterson Properties v. Valencia County Valuation Protests Board*, 89 N.M. 239 (Ct. App. 1976), and is not relevant to a property owner's case absent proof of "some well-defined and established scheme of discrimination or some fraudulent action," *Skinner v. New Mexico State Tax Commission*, 66 N.M. 221 (S. Ct. 1959), which we find entirely lacking here.

14. We cannot assume that the current and correct market value equates to the assessed valuation of surrounding properties. Rather, in our experience, it often does not.
15. This results in a situation with a certain amount of imbedded inequity, but not a situation that we are at liberty to rectify in the absence of appropriate data to support our order. See, e.g., *Hannahs v. Anderson*, 126 N.M. 1, 1998-NMCA-152 (S. Ct. 1998) ("mathematical exactitude" is not required).
16. The property owners timely filed an application for the special method of valuation for irrigated use with the Sandoval County Assessor for the three vacant parcels of land.
17. NMSA 1978, Section 7-36-20A provides, "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."
18. The property owners testified the land was not used primarily for agricultural purposes, nor had the capacity to produce agricultural products in the year preceding the tax year they applied. Therefore, the Board finds the presumption of correctness in favor of the Assessor has not been overcome and upholds the Assessor's denial of the special method of valuation for agricultural purposes for the three vacant parcels.
19. For the valuation of the three vacant parcels of land the property owner argues the Assessor is valuing their land with dissimilar comparables, and the property owner presented additional sale data, assessed values, and analysis.
20. The property owner presented an exhibit Agenda with photos and argument, an exhibit of "Evidence" containing market data and analyses, and an exhibit of the agricultural applications submitted to the Assessor's office.
21. The Assessor presented three vacant land sales and photographs, the opinion from *In re Alexander* (1999-NMCA-021, 126 N.M. 632, 973 P.2d 884), six improved sales in support of the amended value for the parcel improved with the residence and barn, and additional case law including *In re First Nat'l Bank*, 1977-NMCA-005, 90 N.M. 110, 560 P.2d 174 (Ct. App. 1977), and *Hannahs v. Anderson*, 126 N.M. 532, 972 P.2d 851 (S. Ct. 1998).
22. The property owner's evidence and testimony convinced the Board that the land values in south Corrales are not comparable to north Corrales. Thus, for

the three vacant parcels, the Board finds the property owner met and overcame the statutory presumption of correctness as to value.

23. For the parcel improved with the house and barn the Board finds the property owner did not overcome the statutory presumption of correctness, and the Board further notes the evidence and testimony supported the assessor's amended value.

The Board, therefore, orders the following changes to the 2023 valuation records of the Sandoval County Assessor with respect to the following described properties:

Property Code: 1-017-070-085-125

FROM: \$195,044
TO: \$153,000

Property Code: 1-017-070-074-118
Property Code: 1-017-070-124-119

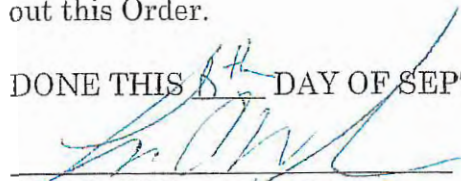
FROM: \$204,000
TO: \$160,000

Property Code: 1-017-070-022-122

FROM: \$1,163,993
TO: \$986,368

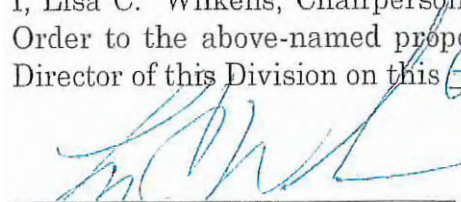
The Board directs the Sandoval County Assessor to take appropriate action to carry out this Order.

DONE THIS 8th DAY OF SEPTEMBER 2023



Lisa C. Wilkens, Chairperson
Sandoval County Valuation
Protests Board

I, Lisa C. Wilkens, Chairperson, certify that I sent, by certified mail, a copy of this Order to the above-named property owner, the Sandoval County Assessor, and the Director of this Division on this 6th day of September 2023.



Lisa C. Wilkens, Chairperson

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 Domestic Mail Only

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5270 0618 1844 96

Certified Mail Fee	\$
Extra Services & Fees (check box, add fee as appropriate)	
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<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$

9/18/23
 Postmark Here

Kenneth & Kathleen DeHoff
 66 Bad Coyote Place
 Corrales, NM 87084-7444

PS Form 3800, January 2023 PSN 7530-02-000-9053 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> Kenneth DeHoff <input type="checkbox"/> Agent <input type="checkbox"/> Address</p> <p>B. Received by (Printed Name) Ken DeHoff</p> <p>C. Date of Delivery 9/18/23</p>
	<p>Delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter delivery address below: <input type="checkbox"/> No</p>

Kenneth & Kathleen DeHoff
 66 Bad Coyote Place
 Corrales, NM 87084-7444



3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input checked="" type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	
<input type="checkbox"/> Restricted Delivery	

9589 0710 5270 0618 1844 96

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input checked="" type="checkbox"/> Linda Gallegos <input type="checkbox"/> Agent <input type="checkbox"/> Address</p> <p>B. Received by (Printed Name) - Vanessa H. Garcia</p> <p>C. Date of Delivery 9/11/23</p>
	<p>Delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter delivery address below: <input type="checkbox"/> No</p>

Sandoval County Assessor
 Assessor Linda Gallegos
 1500 Idalia Rd., D
 Bernalillo, NM 87004



3. Service Type

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	
<input type="checkbox"/> Restricted Delivery	

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PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt

Certified Mail service provides the following benefits:

- A receipt (the portion of the Certified Mail label)
 - A unique identifier for your mailpiece.
 - Electronic verification of delivery or attempted delivery.
 - A record of delivery (including the recipient's signature) that is retained by the Postal Service™ for a specified period.
- Important Reminders:**
- You may purchase Certified Mail service with First-Class Mail®, First-Class Package Service®, or Priority Mail® service.
 - Certified Mail service is not available for international mail.
 - Insurance coverage is not available for purchases with Certified Mail service. However, the purchase of Certified Mail service does not change the insurance coverage automatically included with certain Priority Mail boxes.
 - For an additional fee, and with a proper endorsement on the mailpiece, you may request the following services:
 - Return receipt service, which provides a record of delivery (including the recipient's signature). You can request a hard-copy return receipt or an electronic version. For a hard-copy return receipt, complete PS Form 3871, *Domestic Return Receipt*, attach PS Form 3871 to your mailpiece; for an electronic return receipt, see a retail associate for assistance. To receive a duplicate return receipt for an additional fee, present the USPS®-postmarked Certified Mail receipt to the retail associate.
 - Restricted delivery service, which provides delivery to the addressee specified by name, or to the addressee's authorized agent.
 - Adult signature service, which requires the signee to be at least 21 years of age (not available at retail).
 - Adult signature restricted delivery service, which requires the signee to be at least 21 years of age and provides delivery to the addressee specified by name, or to the addressee's authorized agent (not available at retail).
 - To ensure that your Certified Mail receipt is accepted as legal proof of mailing, it should bear a USPS postmark. If you would like a postmark on this Certified Mail receipt, please present your Certified Mail item at a Post Office™ for postmarking. If you don't need a postmark on this Certified Mail receipt, detach the barcoded portion of this label, affix it to the mailpiece, apply appropriate postage, and deposit the mailpiece.
- IMPORTANT: Save this receipt for your records.**

PS Form 3800, January 2022 (Rev. 01) PSN 7531-02-000-9047

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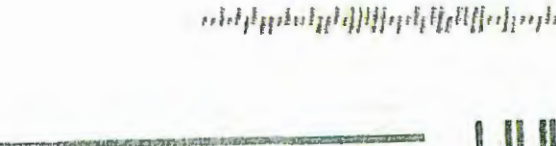
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PTD - Appraisal Bureau
P.O. Box 25126
Santa Fe, NM 87504-5126

Sandhuval DRO 8-9

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First-Class Mail
 Postage & Fees Paid
 USPS
 Permit No. G-10

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United States
Postal Service

NM Tax & Revenue Dept.
PTD - Appraisal Bureau
P.O. Box 25126
Santa Fe, NM 87504-5126

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