

MINUTES OF THE SPECIAL MEETING
- 2023 REPORT TO THE COUNTY COMMISSION -
OF SAN MIGUEL COUNTY, NEW MEXICO

PRESENTED BY

MS. CONNIE GALLEGOS, COUNTY ASSESSOR

HELD MONDAY, DECEMBER 18, 2023 at 10:00 AM

1. CALL TO ORDER

Chairman Harold Garcia called the Special Meeting to order at 10:00 AM at the San Miguel County Administration Complex located at 500 West National Avenue Suite 200, Las Vegas, New Mexico 87701.

2. ROLL CALL

Upon a call of the roll by Chief Deputy Clerk Jacob Gonzales: Chairman Harold Garcia - present, Vice-Chairman Martin Sena - present, Commissioner Janice Varela - present, Commissioner Max Trujillo - present, and Commissioner Kenneth Medina - present.

A quorum, duly established.

3. PLEDGE OF ALLEGIANCE

P&Z Director Amanda Salas led the Chambers in the Pledge, and:

4. SALUTATION TO THE NEW MEXICO STATE FLAG:

"I salute the flag of the State of New Mexico and the Zia Symbol of perfect friendship among United Cultures."

5. APPROVAL OF AGENDA

No changes indicated.

Motion to approve Agenda made by Commissioner Max Trujillo. Second by Commissioner Janice Varela. Motion carried.

NEW BUSINESS

6. ANNUAL REPORT TO THE COUNTY COMMISSION FROM COUNTY ASSESSOR AS REQUIRED BY NMSA 7-36-16.E., and related matters. _

San Miguel County Assessor Connie Gallegos presented the Board of County Commissioners the following report:

San Miguel County contains 25,820 assessed parcels (accounts), 4,064 assessed mobile home accounts, and 2,564 personal property accounts (business & livestock), and 96 state assessed accounts. The Assessor's office is staffed with 13 people.

January 1st – Property is assessed to owner of record.

February 29 – Deadline for Rendition on Business Personal Property, Livestock and Mobile Homes. Deadline for reporting improvements in excess of \$10,000. Deadline for submitting Statement of Decrease in Value.

Feb/March – Notice of Value / Property Notice of Valuation is prepared

April 1st – Deadline to mail Notice of Values

- Property owners have 30 days after Notice of Value have been sent out to file valuation protests, exemptions for head of household, Family, Veteran, religious, educational or charitable; and to apply for special method agricultural exemptions.

June 15 – Assessor certifies SMC net taxable values to the State

August 1 – NM Taxation and Revenue certifies Net Taxable Values, the NMDFA sets the tax rates.

Sept 1 – NMDFA issues tax rates for the current year

October 1 – Assessor provides County Treasurer with tax rates and Assessed Tax Schedule

November – 1st, Tax bills mailed; 10th, first half of taxes due

Dec 1 – Notice of Reporting Requirements for the next calendar tax year

January 10 – Last Day to file claim for Refund in District Court

April 10 – Second half Taxes due.

2023 statistics:

1,216 Property Transfers – sale affidavits and deeds

207 New Building Permits

264 Business/Personal Property Rendition Forms

	2022	2023
Total Parcels	40,075	28,421 (Resident Improvement, non-res improvements not avail)
Personal Prop	4,919	4,121
Total Exempts	44,994	32,542
Tax Value	\$641,750,994	\$655,415,118

Sanborn digital image of the scan of the county will assist in assessing property valuations and improvements.

*IAAO testing and training is on-going by the Assessors staff

*Improvements and revisions will be a focus of the Office for GIS map and ensure the parcel matches approved and recorded survey plats

*Assessors will break each parcel into specific account rather than merging all parcels to one account should the property owner have more than one parcel

*Assessor staff has access to Eagle Recorder for plats, deeds and court ordered judgements

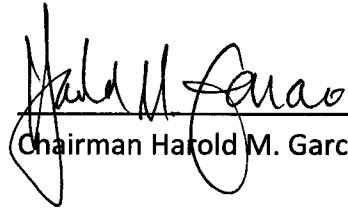
Commissioners expressed concern with Staffing and Budget concerns as the Commission has not been consulted on increasing budgets for hacking recovery and to hire additional administrative and appraisal staff. * Commissioner Trujillo asked if these evaluations are accurate when 556 structures/properties affected by the HPCC Fire/Floods, and Assessor Gallegos said yes: construction and refurbishment of existing structures fueled this tax increase.

Chairman Garcia asked for an update on the NM Taxation and Revenue Department regarding the evaluations sent by NMT&R over the past five years. Assessor Gallegos stated she is not prepared to present her findings and actions on these Evaluations. The Assessor will report to the Commission about these Evaluations at the January Regular meeting or a special meeting will be held for these findings.


ADJOURNMENT

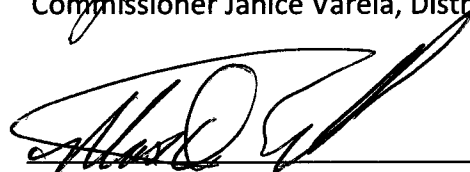
Motion made by Vice Chairman Martin Sena to adjourn the Special Meeting ANNUAL REPORT TO THE COUNTY COMMISSION FROM COUNTY ASSESSOR with Assessor Gallegos to address NMT&R Evaluations at the January meeting. Second by Commissioner Kenneth Medina. Motion carried. Meeting adjourned at 11:59 AM.

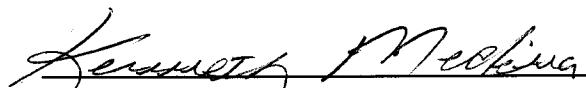
Approved this 9th day of January 2024 as the Official Minutes of the Board of County Commissioners of San Miguel County, New Mexico of its Special Meeting – Assessor’s Annual Report held the 18th day of December 2023.


Chairman Harold M. Garcia, District 1

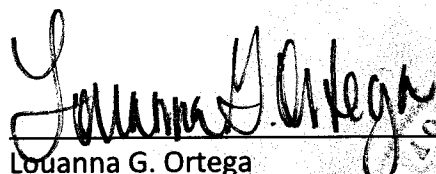

Vice-Chairman Martin Sena, District 4



Commissioner Janice Varela, District 2


Commissioner Max Trujillo, District 3


Commissioner Kenneth Medina District 5

ATTEST:


Louanna G. Ortega
San Miguel County Clerk


Minutes submitted by Jacob P. Gonzales

