



**TAOS COUNTY
RESOLUTION NO. 2025-48**

TAOS COUNTY
VALERIE RAE MONTROYA, CLERK
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BY MELANIE M

**APPROVAL OF IAAO CERTIFIED PROPERTY APPRAISER COMPENSATION
INCENTIVE PROGRAM**

WHEREAS, the Taos County Board of Commissioners is empowered by statute to adopt rules and regulations, policies and procedures pertaining to the terms and conditions of the employment and compensation of all county employees, whether they be employed by county administration, county departments, or elected officials; and

WHEREAS, the Taos County Assessor approached the Board requesting compensation for educational advancements within her office for herself as well as her employees which have received various levels of Appraiser Certification from the State of New Mexico; and

WHEREAS, the Taos County Board of commissioners approved the prior incentive pay to IAAO certified appraisers pursuant to the IAAO Certified Property Appraiser Compensation Incentive Program authorized by §4-39-4 and §4-39-5 NMSA 1978, as amended; and

WHEREAS, Employees will receive certification pay in addition to their base rate every pay period. Any countywide approved increases will be applied to the base rate of pay and certification pay will continually be applied thereafter; and

WHEREAS, Statutory law has been amended by the 2023 Senate Bill 324 to increase the additional compensation available to certified County Assessors and certified County appraisers; and

WHEREAS, the Board of County Commissioners desires to offer incentives commensurate with those incentives received by other qualified appraisers throughout the State of New Mexico; and

WHEREAS, the Board of County Commissions have been presented with New Mexico State Statue §4-39-4 and §4-39-5, which does state:

§4-39-4. Additional compensation to assessors. - In addition to the salaries provided for county assessors in Section 4-44-4 through 4-44-5 NMSA 1978, county assessors may receive additional cumulative increments up to:

- A. An additional seven hundred fifty dollars (\$750) a year for holding an "Appraiser 1" certificate;
- B. An additional one thousand seven hundred fifty dollars (\$1,750) a year for holding an "Appraiser 2" certificate;
- C. An additional three thousand dollars (\$3,000) a year for holding an "Appraiser 3" certificate; and
- D. An additional three thousand five hundred dollars (\$3,500) a year for holding an "Appraiser 4" certificate;

§4-39-5. Additional compensation to appraisers.

A board of county commissioners may provide additional cumulative increments to the salary of employees in the office of the assessor as an incentive for obtaining greater qualification levels up to the following amounts:

- A. An additional seven hundred fifty dollars (\$750) a year for holding an "Appraiser 1" certificate;
- B. An additional one thousand seven hundred fifty dollars (\$1,750) a year for holding an "Appraiser 2" certificate;
- C. An additional three thousand dollars (\$3,000) a year for holding an "Appraiser 3" certificate; and
- D. An additional three thousand five hundred dollars (\$3,500) a year for holding an "Appraiser 4" certificate.

NOW, THEREFORE, BE IT RESOLVED that the Taos County Board of Commissioners does hereby adopt this Compensation Incentive Program for IAAO Certified Property Appraisers currently employed by the Taos County Assessors Office. By the Passage of this resolution, it hereby increases the amount of incentive pay as follows:

An increase of seven hundred fifty dollars (\$750) for holding an "Appraiser 1" certificate;

An additional increase of one thousand seven hundred fifty dollars (\$1,750) for holding an "Appraiser 2" certificate;

An additional increase of three thousand dollars (\$3,000) for holding an "Appraiser 3" certificate; and

An additional increase of three thousand five hundred dollars (\$3,500) for holding an "Appraiser 4" certificate.

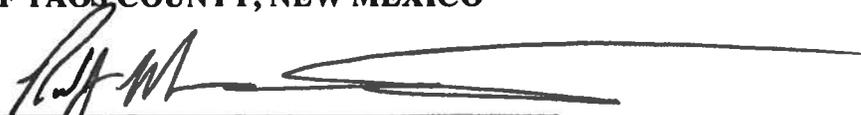
This Resolution replaces and repeals any prior authorizations by the Board of County Commissioners with respect to the IAAO Certification Program incentives pursuant to §4-39-4 and §4-39-5. The incentive Certification Program is intended to provide incentive for appraisers to obtain the highest level of certification possible and provide additional compensation to those county appraisers accomplishing such certification.

This incentive compensation awarded pursuant to the Compensation Incentive Program shall be distributed in addition to the employee's regular base pay. Payroll changes will be initiated the first full pay period following the approved submission of the certificates to the Human Resource Department. All certificates must be filed within the permanent personnel files in Human Resources, prior to any incentive payments being distributed to any individual.

The County Assessor shall be eligible for this incentive pursuant to the provisions of §4-39-4; per established practice, all employees working in within the Taos County Assessor's Appraisal sub-department having primary appraisal job responsibilities are eligible for this additional compensation, including the Deputy Assessor, shall be eligible for this incentive pursuant to the provisions of §4-39-5. No individual shall be eligible to receive multiple awards of the incentive if the individual qualifies under both statutes concurrently.

PASSED, APPROVED AND ADOPTED, this 18 day of November, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF TAOS COUNTY, NEW MEXICO**



Ronald Mascareñas, Chair

Attest:



Valerie Montoya, Taos County Clerk

VOTE RECORD:				
FR Bob Romero	<u>yes</u>	no	abstain	absent
M. Romero Jr.	<u>yes</u>	no	abstain	absent
D. Vigil	<u>yes</u>	no	abstain	absent
A. Brush	<u>yes</u>	no	abstain	absent
R. Mascareñas	<u>yes</u>	no	abstain	absent

Approved as to legal form:



Patrick Trujillo, Contract County Attorney



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