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FISCAL IMPACT REPORT

ORIGINAL DATE 02/25/09

SPONSOR Boitano LAST UPDATED _____ HB _____

SHORT TITLE No Elected County Assessors SB 677

ANALYST Leger

APPROPRIATION (dollars in thousands)

Appropriation		Recurring or Non-Rec	Fund Affected
FY09	FY10		
	NFI		

(Parenthesis () Indicate Expenditure Decreases)

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

	FY09	FY10	FY11	3 Year Total Cost	Recurring or Non-Rec	Fund Affected
Total		\$0.1 Indeterminate	\$0.1 Indeterminate	\$0.1 Indeterminate	Recurring	General Fund

(Parenthesis () Indicate Expenditure Decreases)

SOURCES OF INFORMATION

LFC Files

Responses Received From

Department of Finance and Administration (DFA)
Secretary of State (SOS)

SUMMARY

Synopsis of Bill

Senate Bill 677 seeks to eliminate the elected position of county assessor and require County Commissioners to employ a county assessor as a classified employee with certain qualifications. The bill also amends and repeals sections of the NMSA 1978 and removes the office of county assessor from election ballots.

FISCAL IMPLICATIONS

According to DFA, the limits on current salaries that elected county officials make will be removed in this bill. Salaries will be set by the board of county commissioners. This bill will affect county budgets.

SIGNIFICANT ISSUES

Senate Bill 677 amends the following sections by striking the words county assessor or assessor:

- 1-10-8. Ballots--Primary and General Elections--Order of Offices
- 4-38-6. Election--Term;
- 4-38-38. Creation of County Advisory Boards;
- 4-38-40. Executive Committee
- 4-44-4 through 4-44-8 & 4-44-13 through 4-44-14. Salaries
- 4-44-37 through 4-44-45. Abolishment of Certain County Offices
- 10-1-13. County Officers -- Oath -- Bond

In lieu of eliminating the elected position of county assessor, Senate Bill 677 amends 4-38-19 NMSA 1978 which states a board of county commissioners shall employ a county assessor as a classified employee. At a minimum the employee shall be a state certified real estate appraiser or state licensed real estate appraiser pursuant to the provisions of the Real Estate Appraisers Act. Within 90 days of employment the assessor shall attend assessment administration specialist training by the international association of assessing officers. Finally, the county assessor shall not serve at the pleasure of the board of county commissioners, but shall be removed only for cause.

The final section of the bill repeals sections 4-39-4 through 4-39-6 which provides additional compensation to assessors, appraisers, and the process of removal for assessors.

OTHER SUBSTANTIVE ISSUES

DFA points out that 7-35-3 NMSA 1978 currently gives the director of PTD general supervisory authority over county assessors for the purpose of assuring implementation of and compliance with the provisions of the Property Tax Code.

The proposed legislation does not address this specific statute.

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

The office of the county assessor will continue to be an elected position.

JL/mt