

## **Opinion No. 68-10**

January 29, 1968

**BY:** OPINION OF BOSTON E. WITT, Attorney General

**TO:** Honorable William C. Shrecengost State Representative Legislative-Executive Building Santa Fe, New Mexico

### **QUESTIONS**

1. When is the reappraisal of a county completed?
2. After completion of a county reappraisal, what is the "year following"?
3. Can the county commissioners refuse to accept the reappraisal?

### **CONCLUSIONS**

1. Upon completion of the contract by the entity conducting the reappraisal for the county. See analysis.
2. The next calendar year.
3. See analysis.

### **OPINION**

#### **{\*20} ANALYSIS**

The legislature provides for a reappraisal of real property within the various counties of the state by the provisions of Sections 72-2-21.1 through 72-2-29, N.M.S.A., 1953 Compilation (P.S.). Under the act, a county contracts with a reappraisal firm for the reappraisal of all real property within the county, in order to obtain up-to-date valuations therefrom in order to equalize assessments. The contract provides for the various rights and duties of the commissioners and of the reappraisal firm and calls for periodic payments and a final payment. The reappraisal program in the county is completed for the county upon acceptance of the work and final payment as called for by the contract. There may, however, be some unresolved individual assessments upon which appeal has been taken in the manner set forth by the reappraisal act. The reappraisal figures established either before appeal or after appeal proceedings have been completed are final and binding on the individual taxpayer and on the county officials. The State Tax Commission shall take all necessary action to insure that the reappraisal figures are used. If the certifications called for by Section 72-2-21.6, supra, are not made in the manner and within the times called for therein, penalties are imposed on the county assessor and on the county.

Once the reappraisal within the county is completed, as above set forth, the reappraisal figures must {21} be used commencing with the next calendar year thereafter since real property is returned for taxation as it existed January 1 of each year and returned between January 1 of each year and the first business day of March of each year. Section 72-2-1, N.M.S.A., 1953 Compilation.

If the terms of the reappraisal contract are complied with on the part of the reappraisal firm, the county commissioners must accept the reappraisal and make payment as called for. The only valuations that do not have to be accepted are those being appealed or that are changed and certified in accordance with law.

If the reappraisal firm has not complied with the requirements of the contract, the reappraisal is not completed and the county commission does not have to accept the reappraisal until compliance therewith has been secured. Compliance is evidenced by payment of the sums called for by said agreement or the right thereto.

By: James V. Noble

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