



Colfax County

Board of Commissioners

P.O. Box 1498 ● Raton, New Mexico 87740
Ph. (575) 445-9661 ● Fax. (575) 445-2902
www.co.colfax.nm.us



Notice Budget Workshop

PUBLIC NOTICE IS HEREBY GIVEN that the Colfax County Board of Commissioners will hold a Budget Workshop on Tuesday April 23, 2024, at 8:00 am, located in the Commission Chambers at the Colfax County Building 230 North Third Street, 3rd Floor, Raton, NM to discuss the Budget for 2024-2025.

Done this 16th day of April 2024

County Commissioners

Si Trujillo
Chairman
Raton, NM 87740
(505) 617-6893

Mary Lou Kern
Vice Chairman
Raton, NM 87740
505-617-6895

Bret E. Wier
Member
P.O. Box 664
Angel Fire, NM 87710
(505) 652-0039

Monte K. Gore Colfax
County Manager
230 North 3rd Street
Raton, NM 87740
(575) 445-9661

Elected Officials

Lydia M. Garcia
County Treasurer
(575) 445-3171

Kristi E. Graham
County Assessor
(575) 445-2314

Royal Quint
Probate Judge
(575) 445-9565



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Board of Commissioners

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REGULAR MEETING

April 23, 2024

AGENDA

County Commissioners

Si Trujillo
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PUBLIC NOTICE IS HEREBY GIVEN that the Colfax County Board of Commissioners will meet in Regular Session on Tuesday, April 23, 2024, at 9:00 A.M., in the Commission Chambers, 3rd Floor at the Colfax County Building, Raton, NM for the following:

This agenda can be viewed at the Colfax County Website at www.co.colfax.nm.us

1. Call to Order
2. Pledge of Allegiance
3. Salute to the New Mexico Flag
4. Approve Agenda
5. Approve Budget Hearing Meeting Minutes, Public Hearing Meeting Minutes and Regular Meeting Minutes for April 9, 2024
6. Recognize Visitors
7. Public Comment
8. Discuss/Approve-Indigent Care Claim
9. Discuss/Action – Angel Fire Airport, Mayor of Angel Fire, BJ Lindsey
10. Discuss/Action – Proclamation, National Mental Awareness Month 2024
11. Discuss/Action – Promotional Funding Request, Six Pack Outdoors, Charcoal Burner
12. Discuss/Action – Promotional Funding Request, Chase Ranch Foundation, Open House
13. Discuss/Action – Property Use & Liability Insurance Agreement Between Colfax County and Raton Mainstreet, International Santa Fe Trail Balloon Rally
14. Discuss/Action – Approve/Ratify Aviation Grant Agreement Between NM Department of Transportation-Aviation Division and AXX-Angel Fire-Colfax County Project AXX-24-03
15. Discuss/Action – Colfax County Investment Policy
16. Discuss/Action – Colfax County Building Tenant Notification Policy
17. Discuss/Action – Contractor's Application for Payment, Chicorica Creek Low Water Crossing, Rocky Road Gravel & Well Drilling LLC
18. Discuss/Action – State of New Mexico Audit Contract, Patillo, Brown & Hill LLP



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19. Discuss/ Action –Memorandum of Understanding Between Colfax County and City of Raton, Infant Surrender Boxes
20. Discuss/ Action –Memorandum of Understanding Between Colfax County and Village of Angel Fire, Infant Surrender Boxes
21. Discuss -Quarterly Department Updates, Road Department, Elected Officials
22. Managers' Docket
23. Commissioners' Docket
24. Adjourn

Done this 16th day of April 2024

Salute to the New Mexico Flag – "I salute the flag of the State of New Mexico and the Zia Symbol of perfect friendship among united cultures".



Colfax County
New Mexico

A Proclamation on National Mental Awareness Month, 2024

This measure would recognize May 2024 as Mental Health Matters Month in Colfax County to enhance public awareness of mental health and dispel the stigma surrounding it.

WHEREAS Half of the population will experience some type of mental health challenge over the course of a lifetime; and

Whereas Mental health challenges are one of the most common health conditions in New Mexico, affecting one out of six adults and impacting both the person experiencing mental health challenges and those persons who care and love the person facing the challenge; and

Whereas one out of every twenty-four Americans with a serious mental illness have difficulty functioning in everyday life and is left untreated, have life expectancies 25 years shorter than the general population; and

Whereas every day, millions of people face stigma related to mental health and may feel isolated and alone, going years before receiving any help; and

Whereas Recovery can and does happen, and all Colfax County should know that support and help is available regardless of any individual's situation; and

Whereas creating a community where everyone feels comfortable reaching out for the support and help is available regardless of any individuals' situation; and

Whereas access to support and ending stigma is of paramount importance; and

Whereas the Board of Commissioners of Colfax County looks to enhance public awareness of mental health now.

Therefore, be it Resolved by Colfax County therefore concurring, that the Board of County Commissioners hereby recognizes May 2024 as Mental Health Matters Month in Colfax County to enhance public awareness of mental health to help end the stigma.

Approved in open meeting this 23rd day of April 2024

COLFAX COUNTY BOARD OF COMMISSIONERS

Si Trujillo, CHAIRMAN

Mary Lou Kern, VICE-CHAIR

Bret Wier, MEMBER

ATTEST:

Rayetta M. Trujillo, CLERK OF THE BOARD

Colfax County



LODGERS TAX APPLICATION

APPLICATION FOR REQUESTING FUNDING FOR ADVERTISING, PUBLICIZING, AND PROMOTING TOURIST-RELATED FACILITIES, ATTRACTIONS, AND TOURIST-RELATED EVENTS

1. Narrative:

(Provide a complete description of how the tourist-related facility, attraction, or event and how the requested funding amount will bring people into the County.)

Vermejo Park Ranch and Six Pack Outdoors will be hosting the second annual Charcoal Burner Race on May 18th. The race will include a 41 mile, 64 mile, and 97 mile gravel bike race and a 13.1 mile half marathon. The event will be hosted near the old townsite of Catskill, NM and one of the two remaining sets of charcoal ovens left standing in New Mexico, hence the name. Last year the race drew about 100 participants and this year we are hoping to double the number of racers at the event. As of March 3 we already have 90 participants from New Mexico, Colorado, Texas, Oklahoma, Florida, California and Montana.

2. List the objective for your tourist-related facility, attraction, or event.

The objective of the Charcoal Burner is to showcase the amazing gravel bicycling and adventure running opportunities in Colfax County. From mountain biking at Angel Fire to gravel riding on the high plains of eastern Colfax County, to adventure running and riding opportunities at Sugarite State Park our County has some amazing areas to ride and run. Vermejo has partnered with many local partners to not only highlight Vermejo but hopefully all of Colfax County. Our partners already include The Blue Dragonfly Brewery, Moss Adventures, The Raton Pass Inn, 111 Park, Colfax Craft Bar, Bruno's Pizza, Ultimate Sports, Topar Welding, Trinidad True Outdoors, and FiTaos. All of our partner/sponsors have offered either direct support for the race, prize donations and/or financial support.

3. Describe how the tourist-related facility, attraction, or event promotes Colfax County as a destination which results in overnight stays that include other revenue generating activities in the community.

One of the goals for starting the Charcoal Burner was to engage and support local businesses. Prizes were mostly in the form of gift certificates from local businesses to encourage participants to support our local economy. For example: 111 Park, Colfax Craft Bar, and Brunos Pizza offer gift certificates for podium finishers, the Raton Pass Inn offers reduced rate lodging for participants, and Vermejo also offers lodging packages. Blue Dragon Fly Brewery and Moss Adventures will be at the event providing support.

4. Describe how the tourist-related facility, attraction, or event enhances future promotion of the County as a destination.

By showcasing Colfax County as a destination for gravel cycling and adventure running we hope to make our area a destination for cyclists and runners. The annual Charcoal Burner can be one of a series of events that bring people to our area. A guide highlighting potential rides for and runs for visitors to our area would be a great opportunity. If we can work to have an Colfax County Adventure Guide we would be glad to make sure all of the Charcoal Burner participants got a copy. A calendar of local events would also be something we could showcase at the event.

5. List any partners who will provide funding for your tourist-related facility, attraction, or event.

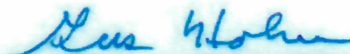
Partner Name	Partner Contribution
Six Pack Outdoors	\$ 6,356 direct and in-kind
Ultimate Sports	\$ 2,500 direct and in-kind
Blue Dragonfly Brewery	\$ 1,000 in-kind support
Topar Welding	\$ 600 in-kind support

6. Provide a detail cost breakdown for the cost of the tourist-related facility, attraction, or event.

(Attach a copy of budget, pro-forma, or other financial information)

Gus Holm

Printed Name



Signature

Pre-Facility, Attraction, or Event Form 1

Organization Information

CONTACT AND FACILITY, ATTRACTION, OR EVENT INFORMATION

(Turned in with the application 45 days prior to event)

Contact Information

Organization Name (As listed on W9)	Six Pack Outdoors
Facility, Attraction, or Event Name	Charcoal Burner Vermejo Park Ranch
Event Date(s)	May 18, 2024
Facility, Attraction, or Event Organizer Name & Title within Organization	Geoff Hall - Board of Directors - Six Park Outdoors Gus Holm - General Manager - Vermejo Park Ranch
Phone Number of Organizer	Geoff Hall - 806.676.9741 Gus Holm - 575.447.1145
Email of Organizer	Geoff Hall - goof@sixpackoutdoors.org Gus Holm - gus.holm@vermejo.com
Facility, Attraction, or Event Location(s)	Charcoal Burner - The Start - Finish will be on Vermejo Park Ranch at the Lower Charcoal Ovens 23 miles west of Raton Hwy 555

Expected Results

Number of participants at your facility, attraction, or event (excluding volunteers and staff)	The goal for the 2024 Charcoal Burner is 200 participants, as of March 1 there are 89 participants for the race.
Number of volunteers/staffs at your facility, attraction, or event	The event will have 12-16 volunteers and staff at the event.

Specify OTHER revenue sources expected to be contracted

Name of Business/Organization	Amount Awarded	Date Funding Awarded
Trinidad True	\$400.00	January 8, 2024

2024 Vermejo Charcoal Burner
Event Date - May 18, 2024

DRAFT Financial Summary - Includes Estimates and Projections

Revenue

Registrations	Fee	Qty	Total
99 Mile Gravel	\$70	30	\$2,100
66 Mile Gravel	\$60	40	\$2,400
41 Mile Gravel	\$50	40	\$2,000
1/2 Marathon	\$45	30	\$1,350
TOTAL		140	\$7,850

Trinidad True Donation	\$400
Ultimate Sports - Sponsorship	\$1,500
TOTAL INCOME	\$9,750

Expenses

Six Pack Outdoors		
Marketing	\$280	8 Hours
Race Preperation and Administation	\$1,400	40 Hours
Travel	\$676	(1300 mi. at \$0.52/mi.)
Race Support Staff at Race (n=3)	\$2,100	60 Hours
Banners, medals and Supplies for the Race	\$400	
Prize purse (half sponsored by Ulitmate Sports)	\$1,500	
Sub-Total	\$6,356	

Vermejo Park Ranch		
Meals for Participants	\$1,824	(152 Meals @ \$12/meal)
Shirts for Race Crew	\$240	(12 @ \$20/shirt)
Porta Potties	\$600	(Trinidad Pumping - Estimate)
Race Preperation and Administation	\$1,050	30 Hours
Race Support Staff at Race (n=5)	\$1,820	52 Hours
Marketing	\$280	8 Hours
Sub-Total	\$5,814	
EXPENSE TOTAL	\$12,170	
Profit/Loss	-\$2,420	

Hourly Rate \$35



Colfax County *New Mexico*

ELGIBILITY

- Only tourist-related facilities, attractions, and tourist-related events occurring in the unincorporated portion of the County are eligible for County Lodger Tax funds and as per Colfax County Ordinance NO. 2019-02 (Amended) Section 5 (A).

SUBMISSION REQUIREMENTS

- Any questions about the Application should be addressed to the County Manager by phone at (575) 445-9661 or the Lodger's Tax Clerk.

LODGERS TAX TOURIST-RELATED FACILITIES, ATTRACTIONS, AND TOURIST-RELATED EVENTS APPLICATION SUMMARY

- All Lodgers Tax requests must be in the format as shown in this application. Failure to complete the application in its entirety will automatically disqualify the request.
- The original Application must be submitted to the County Manger's Office, P.O. Box 1498, Raton, New Mexico 87740.
- Application will be reviewed at the Regular Meeting of the Lodgers Tax Advisory Committee. Application must be present at the meeting for their application to be considered at the meeting and the Lodger's Tax Funding Guide must be signed and dated by all Applicants.

Charcoal Burner - Six Pack Outdoors

For Lodger's Tax Advisory Board Use Only

PRIORITY #	# 11
AMOUNT TO BE RECOMMENDED TO COUNTY COMMISSION	\$ 2625 ⁰⁰

Title/Position

Tina Colangelo Lodger's Tax Clerk

4/8/2024

Colfax County



LODGERS TAX APPLICATION

APPLICATION FOR REQUESTING FUNDING FOR ADVERTISING, PUBLICIZING, AND PROMOTING TOURIST-RELATED FACILITIES, ATTRACTION, AND TOURIST-RELATED EVENTS

1. Narrative:

(Provide a complete description of how the tourist-related facility, attraction, or event and how the requested funding amount will bring people into the County.)

Please see attached sheets (3) that answer questions 1-4.

2. List the objective for your tourist-related facility, attraction, or event.

Lodgers' Tax Application

February 26, 2024

1. Narrative

The Chase Ranch is an eleven-thousand-acre historic ranch property located adjacent to the Village of Cimarron, New Mexico, in Colfax County. It was begun by Manly and Theresa Chase when they bought one thousand acres of land from legendary land baron, Lucien Maxwell, in 1869. The Chase Ranch Foundation was formed following the death of the last Chase family member, Gretchen Sammis, in 2012. In her will, Ms. Sammis asked that her family property remain a working cattle ranch and that it be a site where young people could learn all about ranching, leading to a continuation of the great tradition of Western Ranching.

The Chase Ranch Foundation will be hosting an Open House at the Chase Main House on July 3-5, 2024. The Chase House, an adobe structure over 150 years old, has been updated recently with all of the family antiques in their original places. The home is as beautiful as any museum and the Board of Directors of the Chase Foundation would like to share this gem with Colfax County's residents and visitors, and beyond. There will be guided walking tours of the Chase House, its gardens and grounds. The original barn, its corrals and its tack room filled with old saddles will also be seen.

The Foundation is requesting \$_____.00 to cover the costs of advertising and educational materials for this event.

Cimarron and the surrounding ranches have colorful histories that have formal mention on the National Register of Historic Places. The Chase Ranch family history travels hand-in-glove with that same history. The United States is a nation of intelligent, inquisitive people and the opportunity to hear and see the rich history of the Chase Ranch will contribute to a rewarding visit to Cimarron and Colfax County.

A team of well-trained tour guides will teach guests the ever-energetic history of the area and they will encourage visits to the restaurants, lodgings, other museums and other points of interest in northern New Mexico. A visit to the Chase Ranch¹ will be a rich experience in New Mexico's history and will whet everyone's appetite to see and do all that Colfax County and the great state of New Mexico have to offer.

2. Objective

Now that the Chase House has undergone a significant upgrade, the objective of this Open House is to re-introduce the Chase Ranch to the local and broader New Mexico community. This objective is fed by the fact that the Chase Ranch Foundation has an historical and moral obligation to fulfill the wishes of Gretchen Sammis per ranching and teaching the fine art of Western Ranching.

3. Promoting Colfax County

The Chase Ranch Open House will occur July 3-5 which is, of course, before, during and after the Fourth of July rodeo celebrations in Cimarron and northern New Mexico. Food and lodging will be required for the many visitors who come to the annual rodeo and the Chase Ranch Foundation hopes that the Open House event will contribute to the holiday festivities and encourage visitors to stay an extra night or two in Colfax County. Tour Guides at the Chase Ranch will promote additional activities in the area such as hiking, the shooting sports, "museum hopping", horseback riding, wagon and trail riding.

4. Future Promotion of Colfax County

The Chase Ranch is located in a beautiful valley and offers unforgettable sights. Visitors who live in the more confined spaces of cities and suburbs love this open country, the mountain air and the feeling of freedom that it offers. This area is a magnet for folks who want new adventures and new knowledge. The Chase Ranch Open House will be yet another venue that offers fun and renewal of the spirit. Colfax County is already a popular place for skiing and hiking but the little slice of heaven that is the Chase Ranch will offer yet another place to visit and re-visit as guests visit the richness of Colfax County.

The Chase Ranch Open House is designed as a way of re-introducing the Chase Ranch to the residents and visitors of Colfax County and northern New Mexico. The Chase Ranch Foundation will offer more and more events and services to Colfax County as time moves along. With a dedication to the land and western

way of life, as led by the Chase Family, the Chase Ranch will grow as a place to visit and learn from time and time again.

3. Describe how the tourist-related facility, attraction, or event promotes Colfax County as a destination which results in overnight stays that include other revenue generating activities in the community.

4. Describe how the tourist-related facility, attraction, or event enhances future promotion of the County as a destination.

5. List any partners who will provide funding for your tourist-related facility, attraction, or event.

Partner Name	Partner Contribution
DR LORETTA CONDER	IN-KIND \$ ORGANIZER OF REFRESHMENTS
JEAN SITZBERGER	IN-KIND \$ BAKER OF COOKIES
3 GARDENERS	IN-KIND FLOWER + VEGETABLE \$ CARE + EDUCATION
"WANNABE BAND"	IN-KIND MUSIC & \$ ENTERTAINMENT
NANCY KLEIN	IN-KIND HOUSE TOUR ORGANIZER & TOUR GUIDE

6. Provide a detail cost breakdown for the cost of the tourist-related facility, attraction, or event.
(Attach a copy of budget, pro-forma, or other financial information)

Printed Name

Signature

Pre-Facility, Attraction, or Event Form 1

Organization Information

CONTACT AND FACILITY, ATTRACTION, OR EVENT INFORMATION

(Turned in with the application 45 days prior to event)

Contact Information

Organization Name (As listed on W9)	
Facility, Attraction, or Event Name	
Event Date(s)	
Facility, Attraction, or Event Organizer Name & Title within Organization	
Phone Number of Organizer	
Email of Organizer	
Facility, Attraction, or Event Location(s)	

Expected Results

Number of participants at your facility, attraction, or event (excluding volunteers and staff)	
Number of volunteers/staffs at your facility, attraction, or event	

Specify OTHER revenue sources expected to be contracted

Name of Business/Organization	Amount Awarded	Date Funding Awarded
PHILM'T. SCOUT RANCH - LAWN CARE, PER STAFF PAY SCHEDULE		APRIL 8, 2024
PHILM'T. SCOUT RANCH - TOUR GUIDES, PER STAFF PAY SCHEDULE		JUNE 6, 2024
PHILM'T. SCOUT RANCH - ORCHARD EDUCATION, PER STAFF PAY SCHEDULE		JULY 5, 2024

Pre-Facility, Attraction, or Event Form 1

Organization Information

CONTACT AND FACILITY, ATTRACTION, OR EVENT INFORMATION
(Turned in with the application 45 days prior to event)

Contact Information

Organization Name (As listed on W9)	CHASE RANCH FOUNDATION
Facility, Attraction, or Event Name	"CHASE RANCH OPEN HOUSE"
Event Date(s)	JULY 5, 2024
Facility, Attraction, or Event Organizer Name & Title within Organization	CRAIG HARRIMAN CHASE RANCH FOUNDATION SECRETARY
Phone Number of Organizer	1-719-439-0301
Email of Organizer	craig.harriman011@gmail.com
Facility, Attraction, or Event Location(s)	CHASE RANCH 245 STATE ROAD 204 CIMARRON, N.M. 87714

Expected Results

Number of participants at your facility, attraction, or event (excluding volunteers and staff)	175-200
Number of volunteers/staffs at your facility, attraction, or event	8

Specify OTHER revenue sources expected to be contracted

Name of Business/Organization	Amount Awarded	Date Funding Awarded
X		

Pre-Facility, Attraction, or Event Form 2

BUDGET REPORT

ADVERTISING/MARKETING/PROMOTIONAL PLAN AND BUDGET (Turned in with the application 45 days prior to event)

Fill out the chart with your advertising plan and the estimated cost for these ads. We recommend you contact the agencies in advance to get advertising quotes to assist with your budget.

Advertising/Promotion Company/Provider	Type of Ad/Promotion	Date of Ad Publication or Item Purchased	Cost
Example: KRTN Radio Station	Satellite Internet/Radio Advertisement	April 15-22, 2021	\$45.00
Example: The World Journal Newspaper	Newspaper Advertisement Promotion	April 10-24	\$60.00
KRTN RADIO	INTERVIEWS AND SPOT ADS	MAY 15-JUN 5 2024	\$1,818.74
ROAD SIGNAGE FAST SIGNS of STE	HIGHWAY SIGNS	APRIL 30, 2024	2,095.00
RESUME INVITATIONS (400)=OUTREACH	VISTA PRINT + POSTAGE	MAY 15, 2024	572.00
BROCHURES=CONT'D. SUPPORT	VISTA PRINT	APRIL 20, 2024	800.00
PROGRAM AD-MAVERICK RODEO PROGRAM + 50 POSTERS	BY MAVERICK CLUB PRINTER	JUNE, 2024	550.00
FACEBOOK ADS	ONLINE	MAY 15, 2024	500.00
		TOTAL =	\$ 5,835.74
Total Projected Cost of Marketing:			\$ 5,835.74



Colfax County *New Mexico*

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SUBMISSION REQUIREMENTS

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LODGERS TAX TOURIST-RELATED FACILITIES, ATTRACTIONS, AND TOURIST-RELATED EVENTS APPLICATION SUMMARY

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- The original Application must be submitted to the County Manger's Office, P.O. Box 1498, Raton, New Mexico 87740.
- Application will be reviewed at the Regular Meeting of the Lodgers Tax Advisory Committee. Application must be present at the meeting for their application to be considered at the meeting and the Lodger's Tax Funding Guide must be signed and dated by all Applicants.

The Chase Foundation

For Lodger's Tax Advisory Board Use Only

PRIORITY #	# 12
AMOUNT TO BE RECOMMENDED TO COUNTY COMMISSION	\$ 5835 ⁷⁴

Title/Position

Tina Colangelo Lodger's Tax Clerk

4/8/2024



Colfax County
New Mexico

Property Use and Liability Agreement with Colfax County
for the "International Santa Fe Trail Balloon Rally" Activity

This agreement is made between Colfax County, hereinafter referred to as "County", and Raton MainStreet hereinafter referred to as "MainStreet" for its International Santa Fe Trail Balloon Rally hereinafter referred to as "Balloon Rally".

In consideration for County allowing the Raton MainStreet the use of La Mesa Airfield for purposes of launching, retrieving and tethering hot air balloons. Both parties agree upon the following **TERMS and CONDITIONS**:

1. Grant of Access and Use: The County hereby grants MainStreet access and use to the identified space on July 5th – 7th, 2024. Either party may terminate this Agreement without cause upon 10 days notice. The parties acknowledge that approval of this event by the County is a condition precedent to this agreement.

2. Care of Property: Raton MainStreet agrees that in exchange for allowing it access to the property, it agrees and shall, at its own expense and at all times, maintain the property in an excellent and safe condition. MainStreet shall return said property in the same condition as received, free of all debris and waste. Furthermore, MainStreet shall be responsible for all clean up and trash removal. Raton MainStreet shall be responsible for sanitary toilet facilities to accommodate expected crowds.

3. Alterations: Raton MainStreet shall not make any alterations, additions, or improvements, in, to or about the property without the prior written approval of County.

4. Ordinances and Statutes: Raton MainStreet and participants shall comply with all statutes, ordinances and requirements of all municipal, county, state and federal authorities now in force, or which may hereafter be in force, pertaining to the properties described herein and the use thereof and comply with all laws now in effect or hereinafter in effect regarding its activities.

5. Liability; Public and Property Liability Insurance of the Raton MainStreet and County: Any liability of the Raton MainStreet or its agents, and the liability of the County and its agents incurred in connection with this Balloon Activity Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Sections 41-4-1, et seq., as amended. No provision of this Agreement modifies or waives any provision of the New Mexico Tort Claims Act. Neither party hereto shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. The County and MainStreet will have and keep in force at all times during the term of this Agreement its own public liability insurance, worker's compensation, and property insurance for their respective activities under this Agreement through the New Mexico Self Insurer Fund or otherwise in accordance with the provisions and amounts set forth in the attached Exhibit A hereto.



Colfax County
New Mexico

6. Indemnity: Neither party hereto nor its public employees shall seek indemnification or contribution from the other party hereto.

7 Applicable Law: Any and all disputes between Raton MainStreet and the County arising from the use of the La Mesa Airfield property for Balloons, including any claims for personal injury or death, will be governed by the laws of the State of New Mexico and the exclusive jurisdiction thereof will be in the state or federal courts of the State of New Mexico.

8. No Partnership / Joint Venture by the Parties: This Agreement does not constitute a partnership or joint venture. Raton MainStreet shall be responsible for any undertaking or activity in planning and putting on Balloons and MainStreet agrees that it is not an agent, representative, or employee of Colfax County, and the County agrees that it is not an agent or employee of MainStreet.

9. Independent Contractor: The County and MainStreet agree that any and all performance under this Agreement will be exercised by it as an independent contractor and not as an agent or employee of the other.

In witness whereof, this Agreement has been executed and approved and is effective and operative as to each of the parties herein provided as of the date of approval by the parties.


Raton MainStreet *President*

Colfax County Representative



RATOMAI-01

JZAK

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/1/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Blue Ridge Risk Partners, LLC 1120 C Professional Court Hagerstown, MD 21740	CONTACT NAME: Jennifer Zak PHONE (A/C, No, Ext): (301) 670-7382 FAX (A/C, No): (301) 791-1478 E-MAIL ADDRESS: Jennifer.Zak@BlueRidgeRiskPartners.com														
INSURED Raton Main Street Organization 145 S. 1st St. Raton, NM 87740	<table border="1"><thead><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr></thead><tbody><tr><td>INSURER A : ACE Property & Casualty Ins Co</td><td>20699</td></tr><tr><td>INSURER B :</td><td></td></tr><tr><td>INSURER C :</td><td></td></tr><tr><td>INSURER D :</td><td></td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></tbody></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : ACE Property & Casualty Ins Co	20699	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Airmeet Liability <input checked="" type="checkbox"/> Malpractice Aggre. GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X		AAPN18981889-001	7/4/2024	7/8/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 2,500 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ 250,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> Non-owned Aircraft	X		AAPN18981889-001	7/4/2024	7/8/2024	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ 1,000,000
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Airmeet at La Mesa Airfield, Raton, NM and the facilities in the vicinity thereof in connection and/or relation with/to the airmeet. Certificate holders are additional insureds

CERTIFICATE HOLDER

CANCELLATION

County of Colfax, NM 230 North 3rd St. Raton, NM 87740	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

A-1330
Updated:07/2023
Aviation

NEW MEXICO DEPARTMENT OF TRANSPORTATION
Aviation Grant Agreement Form



Date Mar 15, 2024

Project Location AXX - ANGEL FIRE- COLFAX COUNTY

Sponsor COLFAX, COUNTY OF
Address PO BOX 98
City RATON NM Zip Code 87740

Participation FAA

Funding Breakdown 90-9-1

Contract No. _____

Project No. AXX-24-03

Vendor No. 0000054380

Expiration Date _____

Purchase Order No: _____

AVIATION GRANT AGREEMENT

This Agreement is between the New Mexico Department of Transportation, acting through its Aviation Division (Department), and the Sponsor. This Agreement is effective pursuant to Section 7, below.

Now Therefore, pursuant to the New Mexico Aviation Act, NMSA 1978, Section 64-1-11 et seq., and the New Mexico Municipal Airport Law, NMSA 1978 Sections 3-39-1 et seq., the parties agree as follows:

1. Purpose.

The purpose of this Agreement is to provide funding, authorized in Section 64-1-13, NMSA 1978, to the Sponsor to assist in financing an aviation project.

a. Project Description:

AIRFIELD LIGHTING REHAB, BEACON REPLACEMENT, LAND ACQUISITION

b. Site of Development. The site of development is identified on the property map, attached as Exhibit A.

c. Funding. Below is the funding for the Project. The State's contribution is the maximum amount that the Department will contribute. Attached as Exhibit B is the engineer's cost estimate.

State	Sponsor	Other	Total
\$ 82,200	\$ 9,133	\$ 821,984	\$ 913,317

2. The Sponsor Shall:

- a. Pay all costs, perform all labor, and supply all material, except as described in the Engineers Estimate attached as EXHIBIT B.
- b. Provide a representative from its organization who shall serve as the single point of contact for the Department.
- c. Establish and maintain a resolution by which the Sponsor agrees to establish an airport maintenance program and appoint an individual to be responsible for management of the program.
- d. Initiate engineering, survey, and all other design activities, inspect Project construction and, coordinate all meetings.
- e. Be responsible for all design and pre-construction activities.
- f. Initiate and cause to be prepared all necessary documents including plans, specifications, estimates (PS&E), and reports for this Project.
- g. Assure that all design and PS&E are performed under the direct supervision of a Registered New Mexico Professional Engineer.
- h. Design the Project in accordance with State and Federal guidelines and/or advisory circulars, hereby incorporated into this Agreement. Construction projects will be accomplished in accordance with the Federal Aviation Administration's Standards for Specifying Construction of Airports (Advisory Circular 150/5370-10, current edition).

- i. Notify the Department when the plans and specifications are sufficiently complete for review.
- j. Make no changes in design or scope of work without documented approval of the Department.
- k. Advertise for and contract for the construction of the Project in accordance with federal and state laws or local ordinances.
- l. Require the Engineer to prepare a final detailed estimate of the work, indicating the bid items, the quantity in each item, the unit bid price and cost of the items based on low acceptable bid prices. Progress estimates shall be submitted to the Department in acceptable form so that details of quantities allowed on various items of work shall be shown on each progress payment.
- m. The Sponsor shall submit to the Department one complete set of plans and specifications which incorporate all comments and recommendations received during pre-bid activities and which have been fully executed by all involved parties.
- n. The Sponsor shall take all steps, including litigation if necessary, to recover State funds spent in violation of state laws and rules. The Sponsor shall return any recovered state funds to the Department. It shall furnish to the Department, upon request, all documents and records pertaining to the determination of the amount of the state's share of any settlement, litigation, negotiation, or the efforts taken to recover such funds. All settlements or other final dispositions by the Sponsor, in court or otherwise, involving the recovery of such state funds shall be approved in advance by the Department.
- o. The Sponsor shall, upon reasonable notice, allow the Department the right to inspect the Project for the purposes of determining if it is being constructed in a good and workmanlike manner, and if the approved plans and specifications are being complied with satisfactorily. If an inspection discloses a failure to substantially meet such requirements and standards the Department may terminate payment or payments until a mutually satisfactory remedy is reached.

3. The Department Shall:

- a. Assign a contact person for this project.
- b. Provide timely reviews of all submittals of scopes, plans, specifications, investigations or other documents.
- c. The Department shall not provide an extensive check of any plans submitted by the Sponsor. The Department's concurrence of the Project plans does not relieve the Sponsor or its Consultant of their responsibility for errors and omissions.

4. Both Parties Agree:

- a. The allowable costs of this Project shall not include costs determined by the Department to be ineligible for consideration under the Aviation Act.
- b. The expenditure of any State money is subject to approval by the Department.
- c. Funds granted under the Local Governments Road Fund, NMSA 1978 Section 67-3-28.2, shall not be used to administer this Project or used to meet the local match.

5. Method of Payment - Reimbursement.

The Department shall reimburse the Sponsor in accordance with the terms of this agreement. Claims for reimbursement shall be completed on form A-1159, Request for Reimbursement. Each request for reimbursement shall contain proof of payment for valid expenditures for services rendered by a third party or items of tangible property received by the Sponsor for the implementation of the Project. The Department reserves the right to withhold reimbursement on requests that are incorrect and/or incomplete. The Final reimbursement request must be received no later than thirty (30) days after completion of the project or the expiration of this Agreement.

The Sponsor shall not be reimbursed for any costs incurred prior to the full execution of the Agreement, after the expiration of the Agreement or in excess of the maximum dollar amount of the agreement unless the maximum dollar amount is duly amended prior to incurring the service or deliverable. Any unexpended portion of funds subject to this Agreement shall revert to the State Aviation Fund.

6. Accountability of Receipts and Disbursements.

There shall be strict accountability for all receipts and disbursements. The Sponsor shall maintain all records and documents relative to the Project for a minimum of three (3) years after completion of said Project. The Sponsor shall furnish the Department or State Auditor, upon demand, all records which support the terms of this Agreement.

The Agreement becomes effective upon signatures of all parties. The Agreement's effective date is the date opposite of the NMDOT Cabinet Secretary or Designee's signature on the signature page. This agreement shall expire two (2) years from the effective date, unless terminated pursuant to Sections 8 and 17, below.

8. Termination for Cause.

The Department has the option to terminate this Agreement if the Sponsor fails to comply with any provision of this Agreement. A written notice of termination shall be given at least thirty (30) days prior to the intended date of termination and shall identify all of the Sponsor's breaches on which the termination is based.

The Department may provide the Sponsor a reasonable opportunity to correct the breach. If within ten (10) days after receipt of a written notice of termination, the Sponsor has not corrected the breach or, in the case of a breach which cannot be corrected in ten (10) days, the Sponsor has not begun and proceeded in good faith to correct the breach, the Department may declare the Sponsor in default and terminate the Agreement. The Department shall retain any and all other remedies available to it under the law.

By such termination neither party may nullify obligations already incurred for performance or failure to perform for the work rendered prior to the date of termination. However, neither party shall have any obligation to perform services or make payment for services rendered after such date of termination.

9. Disposition of Property.

- a. Upon termination of this Agreement, the Sponsor shall account for any remaining property, materials or equipment belonging to the Department and dispose of them as directed by the Department.
- b. Any equipment, materials or supplies procured under this Agreement shall be used solely for aviation purposes maintained according to the manufacturers guidelines and stored at the airport.

10. Representations and Certification.

The Sponsor, by signing this Agreement, represents and certifies the following:

- a. Legal Authority - The Sponsor has the legal power and authority to: (1) do all things necessary in order to undertake and carry out the Project in conformity with the provisions stated in the New Mexico Aviation Act and Rules and Regulations pursuant thereto; (2) accept, receive and disburse grant funds from the State of New Mexico in aid of the Project; and (3) carry out all provisions stated in this Aviation Grant Agreement.
- b. Defaults - The Sponsor is not in default on any obligation to the State of New Mexico relative to the development, operation or maintenance of any airport or aviation project.
- c. Possible Disabilities - The Sponsor states, by execution of this Agreement, there are no facts or circumstance (including the existence of effective or proposed leases, use agreements, or other legal instruments affecting use of the airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project.
- d. Land - The Sponsor holds the property interest in the areas of land which are to be developed or used as part of or in connection with the Project and is identified in a current Airport Property Map. The Sponsor further certifies that the aforementioned is based on a title examination by a qualified attorney or title company who has determined that the Sponsor holds the stated property interests.

11. Assurances.

The Sponsor, by signing this Agreement, covenants and agrees to the following Assurances:

- a. That it will operate the airport for the use and benefit of the public on fair and reasonable terms and without unjust discrimination.
- b. That it will keep the airport open to all types, kinds and classes of aeronautical use without discrimination between such types, kinds, and classes. The Sponsor shall establish fair, equal and not unjustly discriminatory conditions to be met by all users of the airport as may be necessary for the safe and efficient operation.

- c. Neither it nor any person or organization occupying space at the airport will discriminate against any person or class of persons by reason of race, color, creed, or national origin in the use of the facility and, further that any person, firm or corporation rendering service to the public on the airport will do so on a fair, equal and not unjustly discriminatory basis.
- d. Operate and maintain in a safe and serviceable condition the airport and all facilities which are necessary to serve the aeronautical users and will not permit any activity which would interfere with its use for airport purposes.
- e. By acquisition of land interest, acquisition of easements, airspace zoning, or other accepted means, protect the runway approaches and the airspace in the immediate vicinity of the airport from the construction, alteration, erection or growth of any structure which would interfere with the use or operation of the airport.
- f. Comply with the New Mexico Aviation Act and associated provisions, NMSA 1978 Sections 64-1-1 to 64-5-4 and the New Mexico Municipal Airport Law, NMSA 1978 Sections 3-39-1 et seq.
- g. That it shall not award the contract nor give bidding documents to any contractor who is subject to suspension or debarment by the U.S. Department of Transportation or the Department at the time of the bidding or award of the contract. Violation of this provision shall void this Agreement.

12. Third Party Beneficiaries.

It is not intended by any of the provisions of any part of this Agreement to create in the public or any member thereof a third party beneficiary or to authorize anyone not a party to the Agreement to maintain a suit(s) for wrongful death(s), bodily and/or personal injury(ies) to person(s), damage(s) to property(ies), and/or any other claim(s) whatsoever pursuant to the provisions of this Agreement.

13. New Mexico Tort Claims Act.

As between the Department and the Sponsor, neither party shall be responsible for liability incurred as a result of the other party's acts or omissions in connection with this Agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, NMSA 1978, Section 41-4-1, *et seq.* This paragraph is intended only to define the liabilities between the parties and it is not intended to modify, in any way, the parties' liabilities as governed by common law or the New Mexico Tort Claims Act.

14. Scope of Agreement.

This Agreement incorporates all the agreements, covenants, and understandings between the parties concerning the subject matter. All such covenants, agreements, and understandings have been merged into this written Agreement. No prior Agreement or understandings, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

15. Terms of this Agreement.

The terms of this Agreement are lawful; performance of all duties and obligations shall conform with and do not contravene any state, local, or federal statutes, regulations, rules, or ordinances.

16. Equal Opportunity Compliance.

The parties agree to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, the parties agree to assure that no person in the United States shall, on the grounds of race, color, national origin, ancestry, sex, sexual preference, age or handicap, be excluded from employment with, or participation in, any program or activity performed under this Agreement. If the parties are found to not be in compliance with these requirements during the term of this Agreement, the parties agree to take appropriate steps to correct these deficiencies.

17. Appropriations and Authorizations of State and Federal Funds.

The terms of this Agreement are contingent upon sufficient appropriations and authorizations being made by the governing board of the Sponsor, the Legislature of New Mexico, or the Congress of the United States if federal funds are involved, for performance of the Agreement. If sufficient appropriations and authorizations are not made by the Sponsor, Legislature or the Congress of the United States if federal funds are involved, this Agreement shall terminate upon written notice being given by one party to the other. The Department and the Sponsor are expressly not committed to expenditure of any funds until such time as they are programmed, budgeted, encumbered, and approved for expenditure.

18. Severability.

In the event that any portion of this Agreement is determined to be void, unconstitutional or otherwise unenforceable, the remainder of this Agreement shall remain in full force and effect.

19. Applicable Law.

The Laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with NMSA 1978, Section 38-3-1(G).

20. Principal Contacts and Notices.

The principal contacts for this Agreement are listed below. Except as otherwise specified, all notices shall be in writing (including notice by facsimile or E-mail) and shall be given to the principal contacts listed below.

Address: New Mexico Department of Transportation - Aviation Division
3501 Access Rd C.
Albuquerque, NM 87106
General Office: (505) 795-1401
Fax: (505) 244-1790
E-mail: Aviation.Division@dot.nm.gov

Name	MONTE GORE		
Title	COUNTY MANAGER		
Sponsor	COLFAX, COUNTY OF		
Address	PO BOX 98		
City	RATON	NM	Zip Code 87740
Office Phone		Fax	
E-Mail	mgore@co.colfax.nm.us		

21. Amendment.

This Agreement shall not be altered, modified, or amended except by an instrument in writing and executed by the parties.

In witness whereof, each party is signing this Agreement on the date stated opposite of that party's signature.

NEW MEXICO DEPARTMENT OF TRANSPORTATION

DocuSigned by:
By: Ricky Serna Date: 04/12/24
5940E8A6255842F...
Cabinet Secretary or Designee

Recommended by:

DocuSigned by:
By: Pedro Rael Date: 04/11/24
C6675C3214D34C0...
Aviation Division Director
or Designee

Approved as to form and legal sufficiency by the New Mexico Department of Transportation's Office of General Counsel

DocuSigned by:
By: John Newell Date: 3/22/2024
John Newell
Assistant General Counsel
C750CEC1625D488...
Assistant General Counsel

SPONSOR

Print Name: Si Trujillo

DocuSigned by:
By: Si Trujillo Date: 04/10/24
B479E5876C71466

Title: Chairman of Colfax County Commission

EXHIBIT A

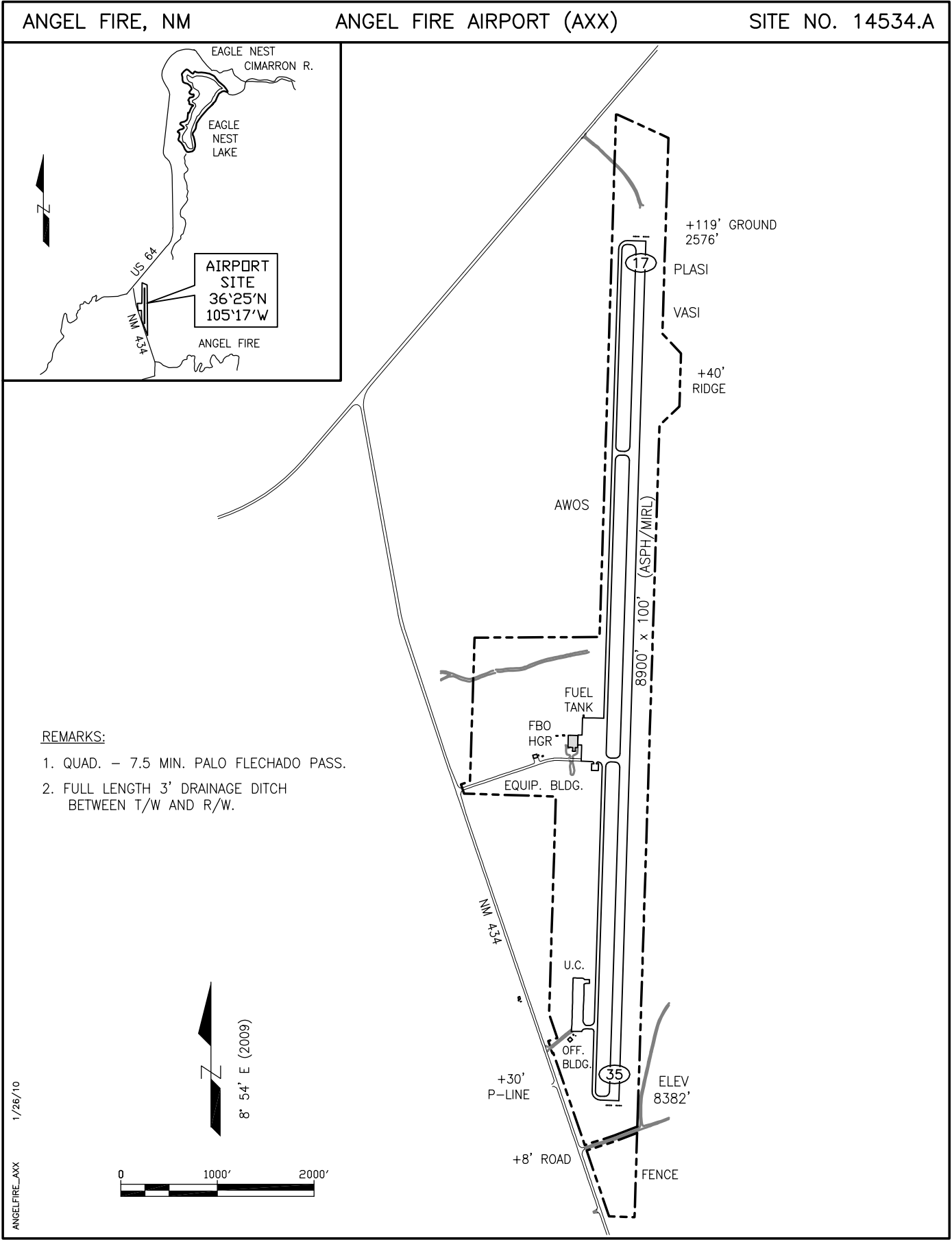


EXHIBIT B					
LOCATION	AXX- ANGEL FIRE MUNICIPAL AIRPORT				
PROJECT	AXX-24-03 - AIRFIELD LIGHTING REHAB, BEACON REPLACEMENT, LAND ACQUISITION				
ITEM NO.	ITEM OF WORK AND DESCRIPTION	STATE FUNDS	SPONSOR FUNDS	OTHER FUNDS (FAA)	TOTAL ESTIMATED COSTS
1	LAND ACQUISITION	\$ -	\$ -	\$ -	\$ -
	CONSTRUCTION	\$ 68,166	\$ 7,574	\$ 681,660	\$ 757,400
	ENGINEERING	\$ 6,609	\$ 734	\$ 66,087	\$ 73,430
	ADMINISTRATIVE (DBE)	\$ -	\$ -	\$ -	\$ -
	INSPECTION	\$ 3,717	\$ 413	\$ 37,170	\$ 41,300
	TESTING	\$ 3,708	\$ 412	\$ 37,079	\$ 41,199
	EQUIPMENT (SPECIFY)	\$ -	\$ -	\$ -	
	OTHER (PLANNING)	\$ -	\$ -	\$ -	\$ -
	PROJECT COST	\$ 82,200	\$ 9,133	\$ 821,984	\$ 913,317
		\$ 82,200	\$ 9,133	\$ 821,984	\$ 913,317
		9.00%	1.00%	90.00%	

Colfax County, New Mexico

Investment Policy

Introduction and Statement Policy

This Investment Policy ("The Policy") shall apply to the cash balance of Colfax County, including but not limited to cash balance in the following funds:

General Fund	Special Revenue Funds
Capital Projects Funds	Enterprise Funds
Debt Service Funds	Agency Funds

The Policy is designed to govern all investment transactions allowed under current New Mexico law for the prudent investment of cash balances, and to maximize the efficiency of the County's cash management system. The goal of the policy is to ". . . protect public funds by investing such funds in a manner which provides for safety of principal and adequate liquidity while maximizing investment income . . ."

The primary objectives, in priority order, of the County's investment activities shall be:

SAFETY: Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

LIQUIDITY: The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements, which might be reasonably anticipated. This objective will be achieved by laddering of investments according to the cash flow of the county. The county will have a procedure in place to alert the investment officer of any unanticipated expenditures and unanticipated revenues.

YIELD: The County's investment portfolio shall be designed with the objective of attaining at least a market rate of return throughout budgetary and economic cycles, taking into account the County's investment risk constraints and the cash flow characteristics of the portfolio.

The purpose of this investment policy is that the County will follow the New Mexico State Statutes as outlined in the Investment Policy written by the County Treasurer and approved by the County Commission acting as the Board of Finance. The County Treasurer will prepare and distribute investment Treasury's report requested by the County Commission.

Delegation of Authority and Duties:

Authority of the Board of County Commissioners: The Board of County Commissioners acting in its capacity as a County Board of Finance pursuant to 6-10-8, NMSA 1978, shall have authority to set policy for management of all County investments and ensure that such Policy is carried out.

Authority of the County Treasurer: The County Treasurer has authority over the investment of public funds as outlined in the Policy and is hereby designated as the County's Investment Officer. The Investment Officer shall be responsible for all investment transactions and shall implement and maintain the system of controls outlined in the Policy in order to regulate investment activities.

Duties of the County Treasurer: Subject to approval from the Commission, the County Treasurer shall establish and appoint an Investment Committee whose membership should include the County Treasurer, County Manager (or his/her designee), a County Commissioner, Chief Deputy Treasurer and two public members from the districts except the district where the appointed County Commissioner in this Committee serves. The County Treasurer shall serve as Chairman of the Investment Committee.

Duties of the Investment Committee: The Investment Committee shall meet at least semi-annually to formulate and make recommendations to the County Board of Commissioners regarding any cash management or investment matters. The Investment Committee shall recommend to the County Board of Commissioners the policies and procedures for investment of Excess Funds.

Duties of the Investment Officer:

1. Implementing this Investment Policy.
2. The timely deposit and safekeeping of all public moneys of the county.
3. Chair Investment Committee, set agenda and participate in the development, preparation, and presentation of policy recommendations to the Board of Commissioners.
4. Daily management of the investment of County's cash balances (the "Investment Portfolio") including the responsibility for the placing of specific investment with banks, savings and loan associations, and others in accordance with this policy.
5. Developing and maintaining an ongoing cash management program to estimate cash receipts (revenues) and cash disbursements (expenditures).
6. Preparation of monthly Investment Portfolio reports which shall include but not be limited to the following:

- a. A schedule of investments by type, including with whom invested (name of bank, savings and loan or brokerage firm), purchase date, cost value at par, interest rate, maturity date and yielding to maturity.
 - b. Schedule of investments made since previous report.
 - c. Average maturity and yielding to maturity for the Investment Portfolio.
 - d. Schedule of securities pledged as collateral by each financial institution as required under this Policy and with comments as to the adequacy of such pledged securities.
 - e. Schedule identifying when, and if, excess funds existed during reporting period and how investment of such funds were handled.
 - f. Percentage of County Funds held by each local financial institution in relation to the allocation formula.
 - g. Comment on any current or anticipated issues or topics regarding any investment matters.
7. Maintaining a system of internal controls, which shall be reviewed by the County Board of Commissioners and independent auditors on an annual basis. The Investment Officer shall review the system of controls periodically to ensure compliance and effectiveness.
8. Upon request of any member of the Investment Committee or the County Board of Commissioners, the Investment Officer shall call a special meeting.

Cash Management

The County Board of Commissioners and the Treasurer's Office shall jointly prepare and maintain an ongoing cash management program. This program will involve the preparation of a regular report that includes projections for cash receipts (revenues), cash disbursement (expenditures) and interest earned or estimated to be earned on overnight investments. The County Board of Commissioners shall notify the County Treasurer on a regular basis of county expenditures and of any large expenditures anticipated so that the cash liquidity can be planned according to the cash management report and County expenditures. The County Treasurer shall take into consideration these projected cash needs of the County when setting investment maturity dates.

Eligible Investment Instruments

Cash balances shall be invested in accordance with Section 6-10-36 NMSA, 1978, and shall be equitably distributed among all banks and savings and loan associations, having their main or manned branch offices within the County boundaries, as directed by Section 6-10-36 NMSA, 197 Paragraph C.

Funds that are declared "excess" due to the inability or unwillingness of a local financial institution to accept its Pro-rata share of deposits may be invested investments approved under this policy. The County will diversify use of investment instruments to avoid incurring

unreasonable risk inherent in over investing in specific instruments, individual financial institutions or maturities. Approved investments are:

1. Certificates of Deposit, to be collateralized only by and/or Municipal Bonds.
2. United States Treasury Bills, Bonds and Notes.
3. Bonds or negotiable securities of the State of New Mexico or any County, Municipality or School District, or
4. The Local Government Investment Pool pursuant to Section 6-10-10.1, NMSA 1978.

Equities and corporate debt instruments are specifically prohibited.

Scheduling of Investment Maturities

Investment maturities for cash balances shall be scheduled to coincide with projected cash flow needs, taking into account expenditures (payroll, debt-retirement payments, Capital Improvements Program disbursements) as well as considering anticipated revenue (property taxes, payment in lieu of taxes, etc.) utilizing the Cash Management program developed by the Investment Officer.

Safekeeping and Collateralization

No public funds to be invested in negotiable securities or loans to financial institutions fully secured by negotiable securities at current market value shall be paid out unless there is a simultaneous transfer of securities, either by physical delivery or in the case of uncertificated securities, by appropriate book entry on the books of the issuer to the purchaser or to a reputable third-party safekeeping financial institutions acting as agent of trustee for the purchaser, which agent or trustee shall furnish timely confirmation to the purchaser. (See NMSA 1978, Section 6-10-10 (H)). The Investment Officer will prepare the safekeeping report as is requested.

In an effort to safeguard against the failure of financial institutions the following criteria shall apply to all investments:

ALL collateral shall be based on 100% collateralization.

Prudence

The Standard of Prudence to be used by the County Board of Commissioners and Investment Officer shall be the "Prudent Person Rule". This concept discourages speculative transactions and attaches primary significance to the preservation of capital, and secondary importance to the generation of income and capital gains. The County's Investment Portfolio shall be managed in this context; therefore, the investment Officer, acting in accordance with written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported on a timely basis and appropriate action is taken to control adverse development.

Prudence to be applied in accordance with Section 6-10-8 NMSA, 1978 which states: Investments shall be with judgment and care – under circumstances then prevailing – which persons of prudence, discretion, and intelligence exercise in the management of their own affairs not for speculation, but for investment, considering the probable safety of their capital as well as the provable income to be derived.

Ethics and Conflict of Interest

Then Investment Officer and members of the County Board of Commissioners and Investment Committee shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could affect or impair their ability to make impartial investment decisions. (See Section 6-10-53 NMSA, 1978). County Investment officials shall disclose to the County any financial interest or personal investment in financial institutions that could be related to or affect the performance of the County's Investment Portfolio or that might be constructed as a conflict of interest. Disclosure statements shall be filed annually with the County Clerk, county Treasurer and County Manager. Such investment officials shall act responsibly to separate their personal banking and investment activities from those of the County, particularly with regard to the time of securities purchases and sales.

Revisions of the investment Policy

The board of Commissioners may recommend any revisions in this Policy that they believe would be beneficial to the County. It shall be the obligation of the Investment Committee to bring such amendments to the Board of Commissioners and obtain the approval of their majority before such changes and amendments take effect.

In the event the State Statutes are legally changed to allow other securities as appropriate for investment by the County then this Policy may be amended to include those securities as appropriate with the approval of the Board of Commissioners.

Approved in open meeting 23rd April 2024

COLFAX COUNTY BOARD OF COMMISSIONERS

Si Trujillo, CHAIRMAN

Mary Lou Kern, VICE-CHAIR

Bret Wier, Member

ATTEST:

Rayetta M. Trujillo, CLERK OF THE BOARD



Colfax County

Board of Commissioners

P.O. Box 1498 • Raton, New Mexico 87740
Ph. (575) 445-9661 • Fax. (575) 445-2902
www.co.colfax.nm.us



County Commissioners

Si Trujillo
Chairman
Raton, NM 87740
(505) 617-6893

Mary Lou Kern
Vice Chairman
Raton, NM 87740
505-617-6895

Bret E. Wier
Member
P.O. Box 664
Angel Fire, NM 87710
(505) 652-0039

Monte K. Gore
Colfax County Manager
230 North 3rd Street
Raton, NM 87740
(575) 445-9661

Elected Officials

Lydia M. Garcia
County Treasurer
(575) 445-3171

Kristi E. Graham
County Assessor
(575) 445-2314

Royal Quint
Probate Judge
(575) 445-9565

Colfax County Building Tenant Notification Policy

Inspections and Landlord's Right to Enter. During the term and any renewal of lease on a County owned building to a 3rd party. The Landlord (Colfax County) and its agents may enter the premises to make inspections or repairs. Except where the Landlord or its agents consider it an emergency or otherwise specified in the lease agreement, the Landlord (Colfax County) will provide the Tenant with written notice 24 hours prior to entering.

Approved in open meeting this 23rd day of April 2024.

COLFAX COUNTY BOARD OF COMMISSIONERS

Si Trujillo, CHAIRMAN

Mary Lou Kern, VICE-CHAIR

Bret Wier, MEMBER

ATTEST:

Rayetta M. Trujillo, CLERK OF THE BOARD



CONTRACTOR'S APPLICATION FOR PAYMENT

CONTRACTOR: Rocky Road Gravel & Well Drilling, LLC
 PROJECT NAME: Chicorica Creek Low Water Crossing
 PROJECT Number: RFB-2023-06
 PAYMENT APPLICATION NO: 1 APPLICATION DATE: 03/25/24
 PERIOD FROM: 03/01/24 TO: 03/25/24

ORIGINAL CONTRACT SUM	\$ 177,200.00
NET CHANGE BY APPROVED CHANGE ORDER(S)	\$ 0
ADJUSTED CONTRACT SUM TO DATE	\$ 177,200.00
VALUE OF ORIGINAL WORK COMPLETE <u>100</u> % TO DATE	\$ 177,200.00
VALUE OF CHANGE ORDER(S) COMPLETE _____ % TO DATE	\$ 0
TOTAL COMPLETE & STORED TO DATE	\$ 177,200.00
New Mexico Gross Receipts Tax @8.2583%	\$ 14,633.71
PAYMENT APPLICATION AMOUNT DUE	\$ 191,833.71

The undersigned contractor certifies that to the best of the contractor's knowledge, information, and belief, the work and materials covered by this application for payment have been completed in accordance with the contract documents, and that payment application amount shown herein is now due.

I hereby certify that I have performed work in accordance with our contract for this project and installed or stored materials totaling the above referenced amount and all tier-sub, all material vendors and labor performed in line with the contract have been paid through this phase of construction.

CONTRACTOR: Rocky Road Gravel & Well Drilling, LLC

By: OREN Mathews, Owner

Date: 03/25/24

For Colfax County Office Use Only:

Percentage of Completion Approved _____ Date _____

Amount Paid to Date \$ _____ Balance Due \$ _____

SOIL DENSITY AND MOISTURE REPORT

Billingsley Engineering, Inc.

P.O. Box 1120 - 901 6th St.
Las Vegas, NM 87701
Billingsley Engineering, Inc.

Client: Rocky Road Gravel Prod.
Project Name: Contractor QC
Authorized By: Sam Ramirez
Affiliation: Rocky Road Gravel Products
Tested By: Leroy Gonzales
Test Date: March 13, 2024

Field Report No.: 24-082-F
Report Date: 3/25/2024
Reviewed By P.E.: Rod Billingsley
Date Reviewed: 3/25/2024

Gauge: Troxler 3440, S/N:20074

Calibration Date: 01/19/24

Test Method: T-310

Test No.	Test Location	Wet Density (lb/ft ³)	Dry Density (lb/ft ³)	Moisture %	M% OK?	% Compact.	%C OK?	DT Depth or BS *	Compaction Spec.	Moisture Spec.	Proctor Used	Std. Count Density:	Std. Count Moisture:
D1	Raton Bridge, 3' South from Edge of Roadway, 20' West from Center of Pipe, Finish Grade for Subgrade	134.0	118.5	13	✓	99	✓	6	95% min	12% - 16%	P-3	1734	551
D2	Raton Bridge, 5' North from Edge of Roadway, 40' West from Center of Pipe, Finish Grade for Subgrade	134.0	119.1	13	✓	99	✓	6	95% min	12% - 16%	P-3	1734	551
D3	Raton Bridge, 120' East from beginning of Base-Course Edge, Center-Line, For Roadway	143.7	135.1	6	✓	100	✓	6	96% min	none	P-1	1736	549

* BS - Backscatter
DT - Direct Transmission
N/A - Not Applicable

Referenced Proctors:

Mark	Location	Material	Max Density (lbs/ft ³)	Optimum Moisture (%)	Classification	Reference Standard:	BE Lab Log No. for this Proctor:
P-1	Stockpile at Crusher	Base Course	135.4	5.8	A-2-4	T-180 D	LL201-14
P-3	Stock Pile On-Sight	Subgrade	120	12	A-6	T-180 A	24-055-L

REMARKS:

The results relate only to the items inspected or tested. This report shall not be reproduced, except in full, without prior written approval from the testing agency.

Reports to:

Oren Mathews
Rocky Road Office
Rocky Road Office 2
rockyroad@desertgate.com
rockyroadehop84@gmail.com
rrgravel84@gmail.com

Respectfully Submitted,

Rod Billingsley

03/25/24
Date

JOSEPH M. MAESTAS, P.E.
STATE AUDITOR

RICKY A. BEJARANO, CPA, CGMA
DEPUTY STATE AUDITOR



State of New Mexico
Office of the State Auditor
CONSTITUENT SERVICES
(505) 476-3821

April 08, 2024

Joana Apodaca
Financial Specialist
Colfax County
japodaca@co.colfax.nm.us

Dear Joana Apodaca,

Pursuant to NMSA 1978, Sections 12-6-3 and -14, and any applicable provisions of the Audit Rule, the Office of the State Auditor (OSA) hereby approves the request and contract for Patillo, Brown & Hill, LLP (the "IPA") to conduct the Fiscal Year 2024 annual audit or agreed-upon procedures engagement for Colfax County (the "Agency"). This approval is contingent upon the following:

- The IPA and the Agency must use the form of contract from the OSA-Connect online portal, with no changes. If any changes are required, a contract amendment will need to be completed and submitted in OSA-Connect for approval.
- The contract price and all other terms of the contract must be identical to the information submitted through the OSA-Connect portal.
- If applicable, the Agency will submit the contract for any additional required approvals from an oversight authority, including any approvals by the Public Education Department or Higher Education Department required by NMSA 1978, Section 12-6-14.
- If applicable, the Agency will submit to the General Services Division Contracts Review Bureau the required number of signed contracts, a copy of this letter and any other required documentation.
- Once you have received all signatures, please login to OSA-Connect and upload your fully executed contract. If you do not upload your fully executed contract, your report release will be delayed.

If any of these conditions is not satisfied, this approval will be void, and the Agency will be required to commence the contracting process again with the submission of new information through the OSA-Connect portal.

If you have any questions, please contact the OSA at (505) 476-3800.

Sincerely,
Office of The State Auditor

2540 Camino Edward Ortiz, Suite A, Santa Fe, New Mexico 87507
Phone (505) 476-3800 * Fax (505) 827-3512
www.osanm.org * 1-866-OSA-FRAUD

STATE OF NEW MEXICO AUDIT CONTRACT

Colfax County

hereinafter referred to as the "Agency," and

Pattillo, Brown & Hill, LLP

hereinafter referred to as the "Contractor," agree:

As required by the Audit Rule, Section 2.2.2.1 NMAC *et seq.*, Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to Section 2.2.2.8 NMAC, and whether the Contractor is eligible to enter into this Contract despite the restriction.

1. SCOPE OF WORK (Include in Paragraph 25 any expansion of scope)

- A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year **2024** in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act, Sections 12-6-1 through 12-6-15, NMSA 1978, and the Audit Rule (Section 2.2.2.1 NMAC *et seq.*).

2. DELIVERY AND REPRODUCTION

- A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the documents required by Section 2.2.2.9 NMAC to the State Auditor on or before the deadline set forth for the Agency in Section 2.2.2.9 NMAC.
- B. Reports delivered electronically by 5:00 p.m. of the Agency's due date will be considered received by the due date for purposes of Section 2.2.2.9 NMAC. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with Section 2.2.2.13 NMAC. If the State Auditor does not receive copies of the management representation letter and the completed Report Review Guide with the audit report or prior to delivery of the audit report, the State Auditor will not consider the report submitted to the State Auditor.
- C. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor in accordance with Section 2.2.2.9 NMAC.
- D. Pursuant to Section 2.2.2.10 NMAC, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.
- E. After its review of the audit report pursuant to Section 2.2.2.13 NMAC, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, and any other required schedule (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver 2 copies of the audit report to the Agency. The Agency or Contractor shall ensure that every member of the Agency's governing authority shall receive a copy of the report.

3. COMPENSATION

- A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed **\$50,701.00** including applicable gross receipts tax.
- B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this Contract prior to approval by the State Auditor.
- C. Total Compensation will consist of the following:

SERVICES	AMOUNTS
----------	---------

(1) Financial statement audit	<u>\$39,000.00</u>
(2) Federal single audit	<u>\$4,000.00</u>
(3) Financial statement preparation	<u>\$4,000.00</u>
(4) Other nonaudit services, such as depreciation schedule updates	<u>\$0.00</u>
(5) Other (i.e., component units, specifically identified)	<u>\$0.00</u>

Gross Receipts Tax = \$3,701.00

Total Compensation = \$50,701.00 including applicable gross receipts tax

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

E. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; provided that the authorization is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. **TERM.** Unless terminated pursuant to Paragraphs 5 or 19, this Contract shall terminate one calendar year after the latest date on which it is signed.

5. **TERMINATION, BREACH AND REMEDIES**

A. This Contract may be terminated:

1. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
2. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
3. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
4. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.

B. By termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. Pursuant to Section 2.2.2.8 NMAC, the State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

D. **THE REMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTION 5 WAIVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES.**

6. **STATUS OF CONTRACTOR**

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. **ASSIGNMENT**

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8. SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid. Pursuant to Section 2.2.2.8 NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the State Auditor from entering into such a contract.

9. RECORDS

The Contractor shall maintain detailed time records that indicate the date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of at least five (5) years after the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10. RELEASE

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, their respective officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11. CONFIDENTIALITY

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor, except in accordance with this Contract or applicable standards, without the prior written approval of the Agency and the State Auditor.

12. PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post an audited financial statement on their respective websites once it is publicly released by the State Auditor. For District Courts and District Attorneys only, the contractor agrees that the Financial Control Division of the Department of Finance and Administration (DFA) is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report and that the Contractor's audit report may be relied upon during the audit of the statewide Comprehensive Annual Financial Report, if applicable. However, DFA should not provide to any third party, other than the Comprehensive Annual Financial Report auditor, the District Courts' or District Attorneys' draft audit reports or their opinion letters or findings.

13. CONFLICT OF INTEREST

The Contractor represents and warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. Each of the Contractor and the Agency certifies that it has followed the requirements of the Governmental Conduct Act, Section 10-16-1, *et seq.*, NMSA 1978, regarding contracting with a public officer, state employee or former state employee, as required by the applicable professional standards.

14. INDEPENDENCE

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Section 2.2.2.8 NMAC. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. AMENDMENT

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and with the prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978.

16. MERGER

This Contract supersedes all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to Section 2.2.2.10 NMAC, consistent with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAGAS). **The engagement letter and any associated documentation included with or referenced in the engagement letter shall not be interpreted to amend this Contract. Conflicts between the engagement letter and this Contract are governed by this Contract, and shall be resolved accordingly.**

17. APPLICABLE LAW

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising from or related to this Contract.

18. **AGENCY BOOKS AND RECORDS**

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. **APPROPRIATIONS**

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the legislature or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. **PENALTIES FOR VIOLATION OF LAW**

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for certain violations. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. **EQUAL OPPORTUNITY COMPLIANCE**

The Contractor shall abide by all federal and state laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor shall take appropriate steps to correct these deficiencies.

22. **WORKING PAPERS**

A. The Contractor shall retain its working papers of the Agency's audit conducted pursuant to this Contract for a period of at least five (5) years after the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the requesting entity.

B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

23. **DESIGNATED ON-SITE STAFF**

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is **Chris Garner**. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. **INVALID TERM OR CONDITION**

If any term or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. **OTHER PROVISIONS**

SIGNATURE PAGE

This Contract is made effective as of the date of the latest signature.

AGENCY

Colfax County

CONTRACTOR

Pattillo, Brown & Hill, LLP

PRINTED
NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

PRINTED
NAME: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

THE MEMORANDUM OF UNDERSTANDING
BETWEEN
THE COUNTY OF COLFAX AND THE CITY OF RATON

THIS AGREEMENT is entered into by and between the City of Raton, hereinafter referred to as "Municipality" and Colfax County, hereinafter referred to as the "County" and collectively referred to as "the Parties".

WHEREAS The State of New Mexico has enacted the Safe Haven for Infants Act which is to promote the safety of infants and to immunize a parent from criminal prosecution for leaving an infant, ninety days of age or less, at a safe haven site pursuant to NMSA § 24-22-1 through 22-8; and

WHEREAS the County is committed to saving the lives of children by providing parents in crisis with a safe and anonymous plan for surrender of infants and the County received certain funds to sponsor the installation of a Safe Haven Babby Box ("Baby Box") in the County; and

WHEREAS the County and the Municipality agrees to a collaborative agreement in which the County will sponsor the purchase and installation of a Safe Haven Box in the Municipality; and

NOW THEREFORE, in consideration of the promises and mutual obligations herein, the parties hereto mutually agree as follows:

1. Funding

- (a) The County pledges and agrees to provide the Municipality the expense of initial installation expense of one (1) Baby Box including but not limited to initial fees, delivery fees, installation fees by a contractor and electrical and alarm hook-up (the "initial installation expense") pursuant to the Safe Haven for Infants Act.
- (b) The Municipality agrees to provide proper venue or site suitable to the Baby Box and agrees to contribute all the operation and maintenance costs including annual fee, term renewals fees and procurement and maintenance costs of on-going 24-hour alarm monitoring fees for the Baby Box as well as recertification costs if applicable pursuant to the Safe Haven for Infants Act.
- (c) The Municipality shall administer all aspects of this MOU and the Safe Haven for Infants Act including, without limitation.
- (d) Insurance payment of any invoices, managing and overseeing the performance of Municipality under the MOU, and monitoring the Municipality adherence to its duties, obligations and responsibilities thereunder, including appropriate insurance.
- (e) The Municipality shall bear payments for their staff designated for this MOU including their salary, mileages and other related expenses. This agreement does not create an agent relationship between the County and Municipality.
- (f) The Funding from the County is to be used only for the expense of initial installation expenses of the Baby Box designated by the City and in accordance with the specific allocations identified in this MOU.

Both parties agree that the funding is subject to the County's available funds from the approved grants from the State.

2. Term.

- (a) The Funding term will begin as of the Effective Date at which time this agreement becomes effective as of signature by both parties.
- (b) This MOU may be terminated at any time prior to its Expiration Date as follows:
 - (i) By either the County or the Municipality without cause by giving the other party sixty (60) days prior written notice; or
 - (ii) Immediately by a non-breaching party following a material breach of this MOU by the breaching party and upon the expiration of a ten (10) day "cure" period following notice of breach by the non-breaching party to the breaching party.
- (c) If the MOU is terminated by either party for any reason, the County will have no further obligation to make any payments to the Municipality, except for work already completed but not yet paid for prior to termination.

3. Conditions of Disbursement of the Fund.

- (a) Disbursements of Funds shall be subject to the fulfillment of the following conditions:
 - (i) Receipt by the Fund from the State pursuant to a countersigned copy of this MOU; and
 - (ii) Approval from the County after the Municipality provides its expense invoice for the initial installation costs and designating site to install Baby Box and provides its plan to maintain and operate the Baby Box.

4. Payment of Funds

Subject to satisfactory presentation by the Municipality to the County as stated in paragraph 3 of this MOU, the County will deliver a check to the Municipality at the address provided below.

5. Covenants.

During the term of this MOU, the Municipality shall adhere to the terms and conditions established herein and those outlined in the MOU. Failure to adhere to any of these conditions constitutes a default and may require that the Municipality return part or all the Funds to the County and the preclusion of any obligation on the part of the County to pay invoices submitted after such default. In such a case, the County will determine in its sole and absolute discretion the percentage of Funds Municipality to be returned. Cessation or reclamation of Funds by the County may also result in the Municipality's elimination from consideration for future use of Funds in any other form. If the County terminates this MOU as provided herein, the Municipality shall return the Funds to the County within sixty (60) days from termination.

During the MOU term and beyond as applicable, the Municipality under this MOU agrees to:

(a) Coordinate the overall implementation of the MOU.

(b) Utilize Funds only for installing Baby Box purposes.

(i) These Funds are made only for the purposes of implementing this MOU. Any funds not expended or committed for these purposes within the MOU will be returned to the County.

(ii) The Municipality will provide immediate written notification to the County if significant changes or events occur during the term of the MOU which could potentially impact the progress or outcome of the Fund, including, without limitation, changes in the Municipality's personnel or lead staff member(s) responsible for implementing the MOU, loss of additional funding or other extenuating circumstances which could affect the Municipality's performance. The County, in its sole and absolute discretion, will determine if requests for budget modifications are warranted.

(c) Adhere to the County's financial compliance requirements including but not limited to the following:

(i) The Municipality will maintain financial records to clearly account for the Funds from the County and proper expenditures in furtherance of the MOU. The Municipality shall retain and maintain adequate records to substantiate such expenditures according to generally accepted accounting practices. The Municipality shall retain original substantiating documents related to the specific Fund expenditures and make these records available to the County upon written request.

(ii) The County reserves the right to audit the Municipality's financial and other records to ensure the proper utilization of its Funds. During and for at least three (3) years following the end of the MOU term, the Municipality must maintain records showing, separately from other accounts kept in its books and records, the receipt and expenditure of the County Funds.

(d) Under no circumstances shall the Municipality or any other organization receiving the Funds use these funds directly or indirectly for the following purposes or activities:

(i) Make a payment to an individual for travel, study, or other similar purpose.

(ii) Promote or engage in violence, terrorism, bigotry, or the unlawful destruction of property, nor will it make payments to any entity that engages in these activities.

(iii) Any other purposes outside what is stated in the MOU without express written permission from the County.

6. Confidentiality.

All reports, information or data furnished to or to be prepared or assembled under this MOU or any related Contract are to be held confidential, unless otherwise herein provided or subject to disclosure by law.

7. Non-Assignability.

The Municipality shall not assign, transfer, subcontract, convey or otherwise dispose of this MOU or of its rights, obligations, responsibilities, or duties hereunder, either in whole or in part, without the prior written consent of the County.

8. Compliance with Laws.

The Municipality shall comply with and shall ensure that any entities or individual by the Municipality in connection with the MOU comply with, all local, state and federal laws (including common laws), County ordinances, codes, rules and regulations and Municipality's obligations and performance under this MOU.

9. Compliance with Anti-Discrimination Rules.

In its use of funds provided by the County, the Municipality shall fully comply with all applicable federal, state, county (and any other governmental), anti-discrimination laws, executive orders, rules, and regulations.

10. Entire MOU.

This MOU contains the entire understanding between the parties hereto with respect to the subject matter of this MOU and replaces and supersedes all prior agreements and understandings of the parties. This MOU may be amended or modified only by a writing executed by the parties hereto.

11. Binding MOU.

Notwithstanding any other provision of this MOU, the parties agree that this MOU constitutes a legal, valid, and binding agreement between each party, and is enforceable against each party in accordance with its terms.

12. Amendment.

The County shall consider, but is not obligated to agree to, requests by the Municipality to amend the terms of this MOU. Amendments to this MOU shall be made only after

- (i) the County has received a written request from the Municipality stating the nature of the amendment request, and
- (ii) (ii) the County has executed a written agreement describing the terms of the amendment.

13. Counterparts.

This MOU may be executed in any number of counterparts, including by facsimile or other electronic means of communication, each of which shall be deemed an original of this MOU and all of which together shall constitute one and the same instrument.

14. Liability

(a). No party shall be responsible for liability incurred because of the other party's act or omissions in connection with this agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, section 41-4-1 ET. Seq., NMSA 1978, as amended. Each Party will be responsible for all claims, damages, liability, and court awards, including costs, expenses and attorney fees incurred, arising from its own actions or omissions or any actions or omissions of its officers, employees, and agents in connection with the subject matter of this MOU or any amendment hereto. Neither party shall be liable for any claims, damages, liability, or court awards, including costs, expenses and attorney fees incurred, arising from the action of the other, its officers, employees, or agents. Nothing in any other provision of this MOU or any Addendum shall be construed as a waiver of the notice requirements, defenses, immunities, and limitations the County may have under the New Mexico Tort Claims Act (NMSA 1978 §§ 41-4-1, as amended), or any other defenses, immunities, or limitations of liability available to the County by law. Both parties agree to hold each other harmless from and against loss, damage, injury, and liability arising directly or indirectly from the negligent actions or omissions of the other and each party is responsible for its own actions under this MOU.

15. Colfax County Commission Approval

This MOU is presented to the Colfax County Commission for approval. The approval and performance by Colfax County are based on the availability of funds from the approved budget for that specific fiscal year.

16. Applicable Law.

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with Section 38-3-1 (G) NMSA 1978. By execution of this Agreement, the Municipality acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico (venue as Colfax County) over any and all lawsuits arising under or out of any term of this Agreement.

17. Indemnification.

The Municipality shall defend, indemnify and hold harmless Colfax County from all actions, proceeding, claims, demands, costs, damages, attorneys' fees and all other liabilities and expenses of any kind from any source which may arise out of the performance of this Agreement, caused by the negligent act or failure to act of the Municipality, its officers, employees, or agents, or if caused by the actions of any client of the Municipality resulting in injury or damage to persons or property during the time when the Municipality or any officer, agent, employee, thereof has or is performing services pursuant to this Agreement. If any action, suit or proceeding related to the services performed by the Municipality or any officer, agent, employee, under this Agreement is brought against the Municipality, the Municipality shall, as soon as practicable but no later than two (2) days after it receives notice thereof, notify the legal counsel of Colfax County.

18. No Third-Party Beneficiary

This MOU is not intended to nor shall be construed to create an agency relationship between the County and Municipality. Additionally, this MOU is not intended to, nor shall it be construed to give rise to any right or interest in the Funds for any third-party and shall not inure to the benefit of any third-party.

19. Invalid Term or Condition.

If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

20. Enforcement of Agreement.

A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

21. Notices.

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified return receipt requested, postage prepaid, as follows:

To Colfax County:

County Manager's Office
230 North 3rd St., 3rd Floor
PO Box 1498
Raton, NM 87740

To the Municipality:

City Manager
224 Savage Avenue
P.O. Box 910
Raton, NM 87740

22. Authority

If the County or Municipality is other than a natural person, the individual(s) signing this Agreement on behalf of County or Municipality represents and warrants that he or she has the power and authority to bind the County or Municipality, and that no further action, resolution, or approval from either party is necessary to enter a binding contract.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of signature by the Colfax County Commission.

By: _____

Chairman, Si Trujillo

Colfax County Commission

By _____

_____, Mayor City of Raton

THE MEMORANDUM OF UNDERSTANDING
BETWEEN
THE COUNTY OF COLFAX AND THE VILLAGE OF ANGEL FIRE

THIS AGREEMENT is entered into by and between the Village of Angel Fire, hereinafter referred to as "Municipality" and Colfax County, hereinafter referred to as the "County" and collectively referred to as "the Parties".

WHEREAS The State of New Mexico has enacted the Safe Haven for Infants Act which is to promote the safety of infants and to immunize a parent from criminal prosecution for leaving an infant, ninety days of age or less, at a safe haven site pursuant to NMSA § 24-22-1 through 22-8; and

WHEREAS the County is committed to saving the lives of children by providing parents in crisis with a safe and anonymous plan for surrender of infants and the County received certain funds to sponsor the installation of a Safe Haven Babby Box ("Baby Box") in the County; and

WHEREAS the County and the Municipality agrees to a collaborative agreement in which the County will sponsor the purchase and installation of a Safe Haven Box in the Municipality; and

NOW THEREFORE, in consideration of the promises and mutual obligations herein, the parties hereto mutually agree as follows:

1. Funding

- (a) The County pledges and agrees to provide the Municipality the expense of initial installation expense of one (1) Baby Box including but not limited to initial fees, delivery fees, installation fees by a contractor and electrical and alarm hook-up (the "initial installation expense") pursuant to the Safe Haven for Infants Act.
- (b) The Municipality agrees to provide proper venue or site suitable to the Baby Box and agrees to contribute all the operation and maintenance costs including annual fee, term renewals fees and procurement and maintenance costs of on-going 24-hour alarm monitoring fees for the Baby Box as well as recertification costs if applicable pursuant to the Safe Haven for Infants Act.
- (c) The Municipality shall administer all aspects of this MOU and the Safe Haven for Infants Act including, without limitation.
- (d) Insurance payment of any invoices, managing and overseeing the performance of Municipality under the MOU, and monitoring the Municipality adherence to its duties, obligations, and responsibilities thereunder, including appropriate insurance.
- (e) The Municipality shall bear payments for their staff designated for this MOU including their salary, mileage, and other related expenses. This agreement does not create an agent relationship between the County and Municipality.
- (f) The Funding from the County is to be used only for the expense of initial installation expenses of the Baby Box designated by the City and in accordance with the specific allocations identified in this MOU.

Both parties agree that the funding is subject to the County's available funds from the approved grants from the State.

2. Term.

(a) The Funding term will begin as of the Effective Date at which time this agreement become effective as of signature by both parties.

(b) This MOU may be terminated at any time prior to its Expiration Date as follows:

(i) By either the County or the Municipality without cause by giving the other party sixty (60) days prior written notice; or

(ii) Immediately by a non-breaching party following a material breach of this MOU by the breaching party and upon the expiration of a ten (10) day "cure" period following notice of breach by the non-breaching party to the breaching party.

(c) If the MOU is terminated by either party for any reason, the County will have no further obligation to make any payments to the Municipality, except for work already completed but not yet paid for prior to termination.

3. Conditions of Disbursement of the Fund.

(a) Disbursements of Funds shall be subject to the fulfillment of the following conditions:

(i) Receipt by the Fund from the State pursuant to a countersigned copy of this MOU; and

(ii) Approval from the County after the Municipality provides its expense invoice for the initial installation costs and designating site to install Baby Box and provides its plan to maintain and operate the Baby Box.

4. Payment of Funds

Subject to satisfactory presentation by the Municipality to the County as stated in paragraph 3 of this MOU, the County will deliver a check to the Municipality at the address provided below.

5. Covenants.

During the term of this MOU, the Municipality shall adhere to the terms and conditions established herein and those outlined in the MOU. Failure to adhere to any of these conditions constitutes a default and may require that the Municipality return part or all the Funds to the County and the preclusion of any obligation on the part of the County to pay invoices submitted after such default. In such a case, the County will determine in its sole and absolute discretion the percentage of Funds Municipality to be returned. Cessation or reclamation of Funds by the County may also result in the Municipality's elimination from consideration for future use of Funds in any other form. If the County terminates this MOU as provided herein, the Municipality shall return the Funds to the County within sixty (60) days from termination.

During the MOU term and beyond as applicable, the Municipality under this MOU agrees to:

(a) Coordinate the overall implementation of the MOU.

(b) Utilize Funds only for installing Baby Box purposes.

(i) These Funds are made only for the purposes of implementing this MOU. Any funds not expended or committed for these purposes within the MOU will be returned to the County.

(ii) The Municipality will provide immediate written notification to the County if significant changes or events occur during the term of the MOU which could potentially impact the progress or outcome of the Fund, including, without limitation, changes in the Municipality's personnel or lead staff member(s) responsible for implementing the MOU, loss of additional funding or other extenuating circumstances which could affect the Municipality's performance. The County, in its sole and absolute discretion, will determine if requests for budget modifications are warranted.

(c) Adhere to the County's financial compliance requirements including but not limited to the following:

(i) The Municipality will maintain financial records to clearly account for the Funds from the County and proper expenditures in furtherance of the MOU. The Municipality shall retain and maintain adequate records to substantiate such expenditures according to generally accepted accounting practices. The Municipality shall retain original substantiating documents related to the specific Fund expenditures and make these records available to the County upon written request.

(ii) The County reserves the right to audit the Municipality's financial and other records to ensure the proper utilization of its Funds. During and for at least three (3) years following the end of the MOU term, the Municipality must maintain records showing, separately from other accounts kept in its books and records, the receipt and expenditure of the County Funds.

(d) Under no circumstances shall the Municipality or any other organization receiving the Funds use these funds directly or indirectly for the following purposes or activities:

(i) Make a payment to an individual for travel, study, or other similar purpose.

(ii) Promote or engage in violence, terrorism, bigotry, or the unlawful destruction of property, nor will it make payments to any entity that engages in these activities.

(iii) Any other purposes outside what is stated in the MOU without express written permission from the County.

6. Confidentiality.

All reports, information or data furnished to or to be prepared or assembled under this MOU or any related Contract are to be held confidential, unless otherwise herein provided or subject to disclosure by law.

7. Non-Assignability.

The Municipality shall not assign, transfer, subcontract, convey or otherwise dispose of this MOU or of its rights, obligations, responsibilities, or duties hereunder, either in whole or in part, without the prior written consent of the County.

8. Compliance with Laws.

The Municipality shall comply with and shall ensure that any entities or individual by the Municipality in connection with the MOU comply with, all local, state, and federal laws (including common laws), County ordinances, codes, rules and regulations and Municipality's obligations and performance under this MOU.

9. Compliance with Anti-Discrimination Rules.

In its use of funds provided by the County, the Municipality shall fully comply with all applicable federal, state, county (and any other governmental), anti-discrimination laws, executive orders, rules, and regulations.

10. Entire MOU.

This MOU contains the entire understanding between the parties hereto with respect to the subject matter of this MOU and replaces and supersedes all prior agreements and understandings of the parties. This MOU may be amended or modified only by a writing executed by the parties hereto.

11. Binding MOU.

Notwithstanding any other provision of this MOU, the parties agree that this MOU constitutes a legal, valid, and binding agreement between each party, and is enforceable against each party in accordance with its terms.

12. Amendment.

The County shall consider, but is not obligated to agree to, requests by the Municipality to amend the terms of this MOU. Amendments to this MOU shall be made only after

- (i) the County has received written request from the Municipality stating the nature of the amendment request, and
- (ii) the County has executed a written agreement describing the terms of the amendment.

13. Counterparts.

This MOU may be executed in any number of counterparts, including by facsimile or other electronic means of communication, each of which shall be deemed an original of this MOU and all of which together shall constitute one and the same instrument.

14. Liability

(a). No party shall be responsible for liability incurred because of the other party's act or omissions in connection with this agreement. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, section 41-4-1 ET. Seq., NMSA 1978, as amended. Each Party will be responsible for all claims, damages, liability, and court awards, including costs, expenses and attorney fees incurred, arising from its own actions or omissions or any actions or omissions of its officers, employees, and agents in connection with the subject matter of this MOU or any amendment hereto. Neither party shall be liable for any claims, damages, liability, or court awards, including costs, expenses and attorney fees incurred, arising from the action of the other, its officers, employees, or agents. Nothing in any other provision of this MOU or any Addendum shall be construed as a waiver of the notice requirements, defenses, immunities, and limitations the County may have under the New Mexico Tort Claims Act (NMSA 1978 §§ 41-4-1, as amended), or any other defenses, immunities, or limitations of liability available to the County by law. Both parties agree to hold each other harmless from and against loss, damage, injury, and liability arising directly or indirectly from the negligent actions or omissions of the other and each party is responsible for its own actions under this MOU.

15. Colfax County Commission Approval

This MOU is presented to the Colfax County Commission for approval. The approval and performance by Colfax County are based on the availability of funds from the approved budget for that specific fiscal year.

16. Applicable Law.

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with Section 38-3-1 (G) NMSA 1978. By execution of this Agreement, the Municipality acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico (venue as Colfax County) over any and all lawsuits arising under or out of any term of this Agreement.

17. Indemnification.

The Municipality shall defend, indemnify and hold harmless Colfax County from all actions, proceeding, claims, demands, costs, damages, attorneys' fees and all other liabilities and expenses of any kind from any source which may arise out of the performance of this Agreement, caused by the negligent act or failure to act of the Municipality, its officers, employees, or agents, or if caused by the actions of any client of the Municipality resulting in injury or damage to persons or property during the time when the Municipality or any officer, agent, employee, thereof has or is performing services pursuant to this Agreement. If any action, suit or proceeding related to the services performed by the Municipality or any officer, agent, employee, under this Agreement is brought against the Municipality, the Municipality shall, as

soon as practicable but no later than two (2) days after it receives notice thereof, notify the legal counsel of Colfax County.

18. No Third-Party Beneficiary

This MOU is not intended to nor shall be construed to create an agency relationship between the County and Municipality. Additionally, this MOU is not intended to, nor shall it be construed to give rise to any right or interest in the Funds for any third-party and shall not inure to the benefit of any third-party.

19. Invalid Term or Condition.

If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

20. Enforcement of Agreement.

A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

21. Notices.

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified return receipt requested, postage prepaid, as follows:

To Colfax County:

County Manager's Office

230 North 3rd St., 3rd Floor PO Box 1498

Raton, NM 87740

To the Municipality:

Mayor

3388 Mountain View Blvd.

Angel Fire, NM 87710

22. Authority

If the County or Municipality is other than a natural person, the individual(s) signing this Agreement on behalf of County or Municipality represents and warrants that he or she has the power and authority to bind the County or Municipality, and that no further action, resolution, or approval from either party is necessary to enter a binding contract.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of signature by the Colfax County Commission.

By: _____

Chairman, Si Trujillo

Colfax County Commission

By _____

_____, Mayor, Village of Angel Fire

QUARTERLY REPORT
APRIL 23, 2024
ASSESSOR'S OFFICE

January 1 thru February 29 - The Applications for Special Method of Valuation, Business Personal Property and 65 and older/disabled freeze went out.


April 1 the 2024 Notice of Valuations went out we have been busy with the phone calls and people coming in. Most everyone was happy with their valuations. We send out over 19,000 Notices to the taxpayers.

April 3, I had to have everything sent to the State for my 2024 Evaluation. My first interview was April 9 and my Chief Joe, and my Chief Appraiser Rick did the interview with me. The first thing that Gary from the State said was Colfax County was doing a good job. 30-minute interview. Then we had to send a lot of paperwork that he requested. Our closing interview is yet to be determined.

April 1 thru May 1 is the time to Protest your values. So far, I believe we have 26 protests.

Andy Fager will be leaving us at the end of May and Derrick, my appraiser already has taken over his job and is doing an awesome job. I have hired two new Appraisers Brian Cervantes and David Gonzales. They are also doing well. They will be going in July to their first class in Socorro, NM towards their Appraiser I.

Included with my quarterly is my 2024-2025 Mission and my Property Valuation & Maintenance Program that the state requires the Assessor's to do. This tells you everything we do, the calendar showing when everything is due and the valuation numbers.

Thank you,

Kristi E. Graham
Colfax County Assessor



OFFICE OF
Colfax County Assessor

Kristi E. Graham

230 North 3rd Street
Raton, NM 87740

Phone: (575) 445-2314 Fax: (575) 445-2207

Email: kgraham@co.colfax.nm.us

April 23, 2024

Colfax County Board of Commissioners
230 North Third Street
Raton, NM 87740

RE: 2024-2025 Maintenance and Revaluation Plan

Dear Commissioners:

The following 2024-2025 Maintenance and Revaluation Plan is hereby submitted for your review and consideration.

The Maintenance and Revaluation Plan outlines the steps necessary to revalue and distribute the property tax assessments of Colfax County taxpayers in a fair and equitable manner. The success or failure of this plan is dependent upon the cooperation of the Assessor and her staff, the Board of Commissioners of Colfax County, and the State of New Mexico Property Tax Division.

Also, on the front cover of the Maintenance and Revaluation Plan only states my name but just wanted to emphasize that my Chief Appraiser, Joseph Martinez helped me prepare this so kudos to him as well and all my staff they all work hard.

Thank you for taking the time to read and review this plan, for your continued support of the Assessor's commitment to the objectives stated herein, and for the confidence you have given me as the Colfax County Assessor and my entire staff.

Sincerely,

Kristi E. Graham

Kristi E. Graham
Colfax County Assessor

/keg

MISSION

The Colfax County Assessor is committed to serving the property owners of the county complying with New Mexico State Statutes and State Taxation and Revenue Department/Property Tax Division Rules and Regulations.

The Assessor utilizes the department budget and available county property valuation program funds to successfully arrive at current and correct values throughout Colfax County.

Adequate funding facilitates successful property valuation programs.

Successful Property Valuation Programs result in current and correct property values as required by New Mexico Law.

YEARLY CALENDAR OF EVENTS FOR THE ASSESSOR'S OFFICE

January-February:

1. January 1st Valuation Date
2. Tax exemptions (head-of-family, veterans, non-governmental entities) taken from Jan. 1 to last day of rendition.
3. Publication in local Paper of statutory requirements
4. Reporting and updating of taxable property to Assessor's office (manufactured homes, livestock, business personal property, razed or demolished property, land for agricultural purposes, etc.)
5. Finalizing Values based on factors derived from the sales ratio study and moving values to current and correct of which have transferred in the previous year.

March-May:

1. Preparation for mail out of Property Notice of Valuation (proofing of records, etc.).
2. Mail out of Property Notice of Valuation April 1st to all property owners in the county. This causes an influx of people coming into the office and calling for explanation of values and protests.
3. Record all protests on property values and begin handling each one (normally will begin in May and run through August depending on number of protests).
4. Annual PTD Evaluation and Veterans Reports.

June-September:

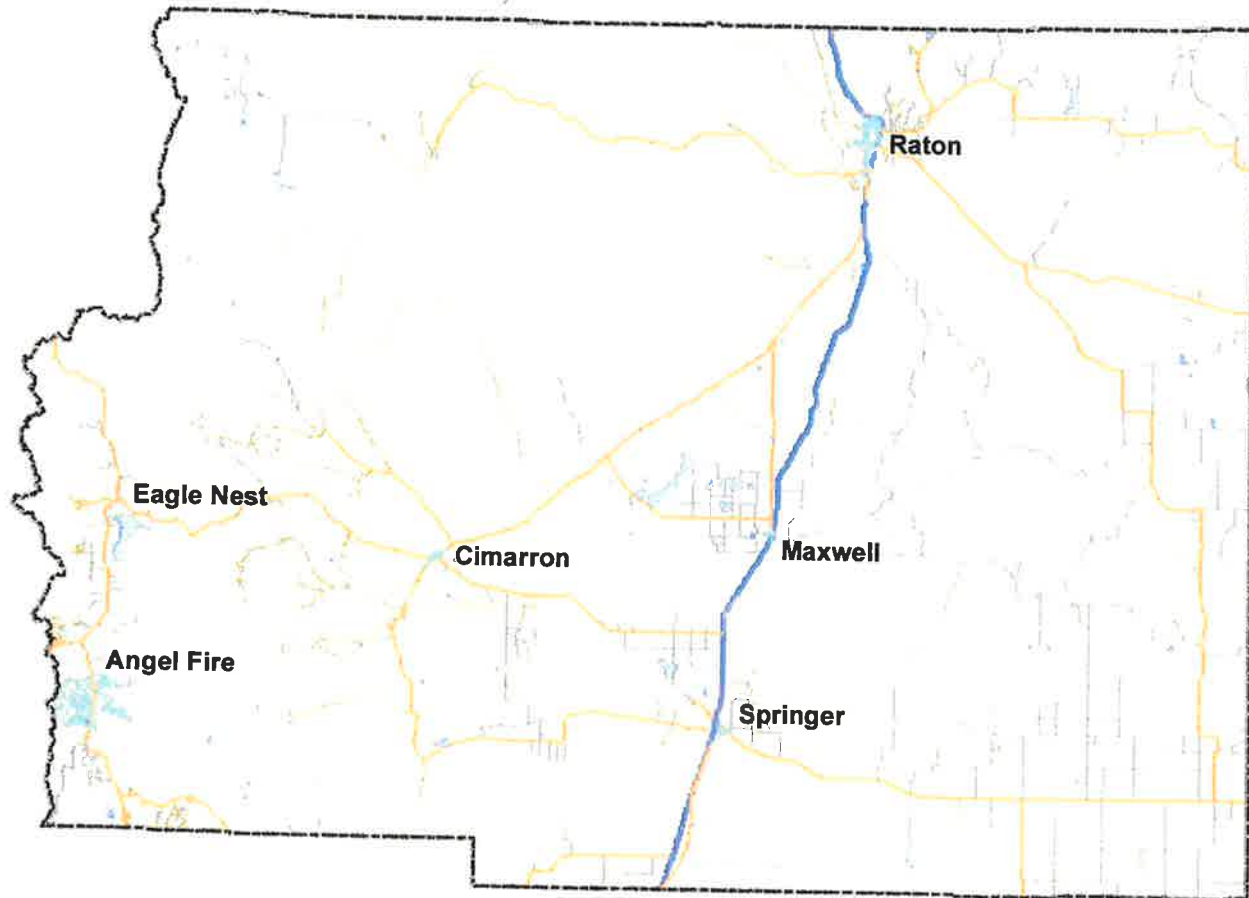
1. Continue handling protests through August or September based on number of properties protested.
2. Receive and update State Assessed Property Values by June 1st. Balance and certify estimated values back to PTD for Tax Rate obligation verification 4
3. Sales Ratio Report due to PTD
4. Appraisers updating tax base by adding new construction, additions, demolitions, re-appraisal, value updates, verification of exemptions and special methods, etc.).
5. Approval and Imposition of Current Year Tax Rates Imposed by the Curry County Commission within 5 days of receipt.

6. Preparation of tax schedule to be turned over to the Treasurer for collection (proofing of records, etc.).
7. Certification to Property Tax Department and updating of State Assessed Values.

October-December:

1. Turn over Tax Schedule (roll) Oct. 1st to Treasurer for collection of taxes.
2. Processing changes to tax roll (Clerical errors in values, addresses, taxing jurisdictions, etc.).
3. Mailing of Tax Bills by the Treasurer Nov. 1st, this causes an influx of people coming into the office once again requiring an explanation of values, and now the amount of taxes imposed
4. Abstract and warrant due to Property Tax Department Oct 1 based on finalization of tax roll changes due to Protests.
5. December is preparation time for the beginning of the New Year (finalization of NOV for upcoming year, property reporting forms, tie up loose ends, wrapping up of current years district reappraisal, etc).

Property Valuation & Maintenance Program



2024 - 2025
Colfax County Assessor's Office
Kristi E. Graham - Assessor

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PREFACE

County Assessors are exclusively responsible for determining values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and specifically 7-36-16 (A), and the regulations, orders, rulings and instruction of the department. Except as limited in Section 7-36-21.2 NMSA 1978, **Assessors 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.

The New Mexico Department of Finance and Administration, in accordance with 7-36-16 (D) NMSA 1978, shall not approve the operating budget of any county in which there is not an adequate allocation of funds to the County Assessor for the purpose of fulfilling his **responsibilities for property valuation maintenance** under this section. If the Department of Finance and Administration questions the adequacy of any allocation of funds for this purpose, it shall consult with the Department, the Board of County Commissioners, and the County Assessor in making its determination of adequacy.

In accordance with 7-36-16 (E) NMSA 1978, to aid the Board of County Commissioners in determining whether the County Assessor is operating an efficient program of property valuation maintenance and in determining the amount to be allocated to him for this function, the **County Assessor shall present with his annual budget request a written report, known as the annual report**. The report contains improvements of property added to valuation records during the year, additions of new property to valuation records during the year, increases and decreases of valuation during the year, the relationship of sales prices of property sold to values of the property for property taxation purposes and the current status of the overall property valuation maintenance program in the county.

In accordance with 7-38-38.1 (D) NMSA 1978, expenditures from the county property valuation fund shall be made pursuant to a **property valuation program presented by the County Assessor and approved by the majority of the County Commissioners**.

In order to achieve successful implementation and completion of this plan, all requirements and provisions regarding property valuation and maintenance will be performed in compliance with the New Mexico Constitution, and the New Mexico Property Tax Code. Additionally, the Colfax County Assessor's Office ensures that all appraisal methods and techniques will adhere to standards and code of ethics of the International Association of Assessing Officers (IAAO) and the Uniform Standards of Professional Appraisal Practices (USPAP).

I. Valuation Maintenance Program Purpose

In accordance with Statute 7-36-16 (E) NMSA 1978, the purpose of this report is to aid the Board of County Commissioners in determining whether the County Assessor is operating an efficient program of property valuation maintenance and in determining the amount to be allocated for this function. This program is subject to the approval of the majority of the Board of County Commissioners.

II. Valuation Maintenance Program Components

The valuation maintenance program developed and implemented by the Colfax County Assessor consists of two major components: 1) Reappraisal and data maintenance of all taxable parcels on a yearly cycle; 2) Door-to-door reinspection of all taxable improved real property every 4 to 6 years.

III. Reappraisal and Data Maintenance Plan: Yearly Cycle

The following is a brief description of the various duties, functions, and procedures that each department within our office is responsible for accomplishing the yearly cycle. Many duties are indirectly related to the valuation of a property; however, they are required to complete the entire assessment process. This program can only be implemented and successfully completed with an adequate budget and proper management of employees, time, and resources.

IV. Operating Budget

Approximate Time Frame of Completion: January 2nd to May 31st
Personnel Responsible: Assessor and Chief Deputy Assessor

Summary: The Assessor is provided with two budget sources that fund our operations: the "General Fund," which is directly funded from County coffers, and the "1% Revaluation Fund." The Revaluation Fund is mandated in accordance with Statute 7-38-38.1 NMSA 1978. It requires that all entities (except institutions of higher education) that collect a property tax levy help share the cost of reappraisal and assessment of parcels within their jurisdiction by contributing 1% of their property tax revenue to this fund. This is a special use fund that may only be used by the Assessor for property valuation maintenance and reappraisal.

Procedures:

Planning (January 2nd to February 28th): The Assessor plans and coordinates with

supervisory staff to determine the financial needs for operation of the office for the next fiscal year. Needs are determined by February 28th of each year.

Prepare Forms (March): The Assessor prepares all budget forms and submits them to the County Finance Department within the deadline set by the Finance Department.

Informal Hearings/Workshops (April-May): Assessor and Chief Deputy Assessor attend informal budget hearings/workshops conducted by the Finance Director and staff.

Commission Hearings/Workshops (May): Assessor and/or Chief Deputy Assessor present budget requests at the formal budget hearing/workshop before the Board of County Commissioners (BOCC).

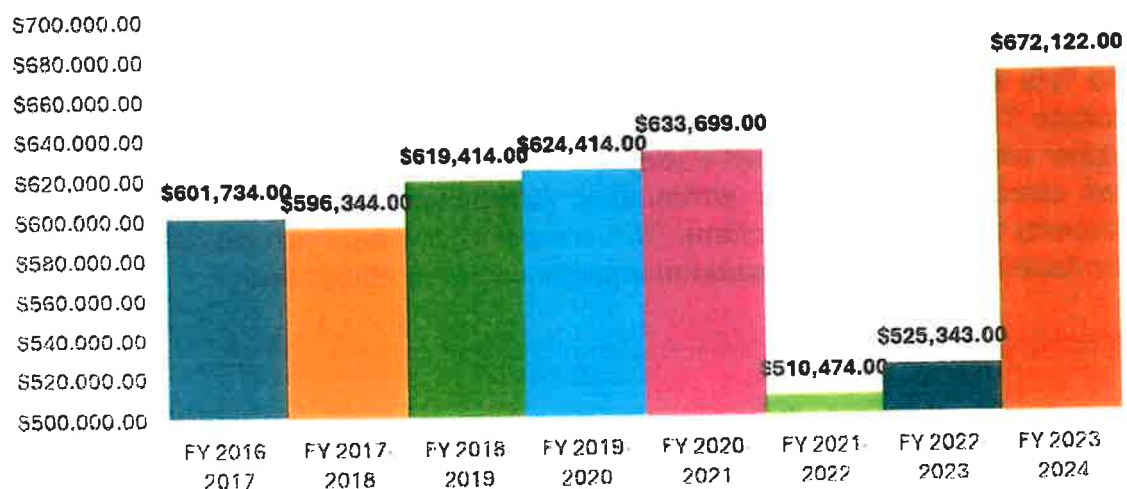
Final Adjustments (May): Adjustments are made to each budget as necessary, and budgets are finalized with the Finance Department and approved by the BOCC.

Goal: To obtain adequately funded budgets and other resources necessary to complete a comprehensive, fair and equitable valuation maintenance plan, while ensuring accountable and efficient use of those resources and taxpayer revenues.

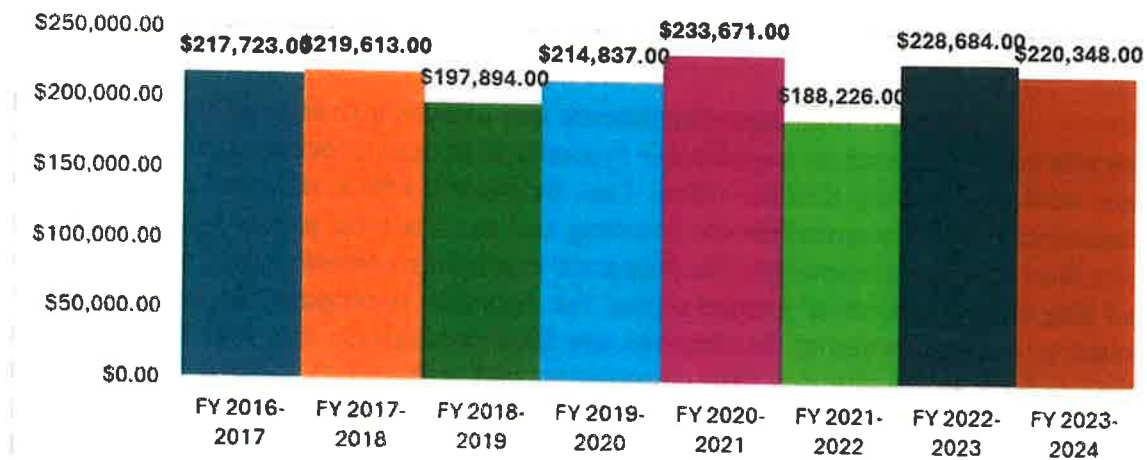
Supporting Information:

The Assessor's office is the only county office that can protest the budget that is set by the BOCC. The Department of Finance and Administration shall not approve the operating budget of any county in which there is not an adequate allocation of funds to the County Assessor for the purpose of fulfilling the responsibilities of property valuation maintenance and reappraisal.

~~Assessors' General Fund Budget History~~



~~Assessors' 1% Valuation Fund Budget History~~



V. Real Property Ownership Transfers

Approximate Time Frame of Completion: January 2nd to December 31st

Persons Responsible: Assessor's Records Keeping Staff (Deputy Assessors)

Summary: Legal documents that transfer ownership in real property, such as deeds, are recorded in the County Clerk's office. State law mandates that copies are to be provided to the Assessor's office. The Assessor's records must be updated to reflect the current owner's name and mailing address to ensure assessment to the correct owner. Various documents are filed and processed throughout the year, therefore this process is continuous.

Procedures:

Recorded documents received from the Clerk's office are assigned to the records keeping staff for data entry into the database.

As account information is updated with new owner's information, Head-of-Family Exemptions, Veterans' Exemptions, and Valuation Freezes are also removed and/or verified as required.

Goal: Enter all transfers into the database within two weeks of County Clerk's filing date and minimize data entry errors. Ensure that all transfers are completed prior to preparation of the mailing of the Assessor's Notices of Value for each tax year (typically April 1st) so that the current owner of record receives notice.

VI. G.I.S. Parcel Mapping and Maintenance

Approximate Time Frame of Completion: January 2nd to December 31st

Personnel Responsible: G.I.S. Specialist, Chief Draftsman, Part-time Draftsman

Summary: Plats and other legal documents that initiate a change in and to the legal boundaries of a parcel or parcels are typically filed and processed throughout the year with the County Clerk's office. The Assessor's office receives copies of the documents and is responsible for creating and maintaining parcel based tax maps from the recorded documents. Tax maps are essential in defining the location, shape and size of each parcel of property that the Assessor is responsible for valuing for property tax assessments. Documents are filed throughout the year from various sources such as developers, title companies, and individuals. This is a continuous process, and the Assessor's office mapping department must stay current with the creation and merger of parcels to properly assess the correct owner of record for the appropriate tax year.

Procedures:

The G.I.S. specialist and Draftsmen coordinate together to evaluate prioritize and assigns work for completion.

The specialist checks plats and deeds for legal lot descriptions and makes geographical (spatial) changes to the digital parcel layer using GIS software for all properties that have been split, combined, or have lot line changes. They reconcile boundary lines among neighboring parcels for representation of taxable areas and assign a Uniform Property Code (UPC) number to every parcel in the county. A UPC number is a 13-digit code that relates the positioning of a parcel numerically in a coordinate system (PLSS). The GIS assigns and store attribute (tabular) data associated to a UPC, including addresses, legal descriptions, lot sizes, plats, deeds and/or various other source data that might help locate and identify a parcel. Aerial photography and other GIS map layers are also used to assist staff with parcel mapping. Parcel editing is a continuous process as land records often change and as new source data is assimilated.

G.I.S. specialist performs random quality control checks on data entry and ensures that work is completed prior to mailing the Notices of Value each tax year.

Mapping staff also produce hard copy cadastral maps and provide spatial data for the public and other governmental agencies for a standard fee.

All mapping staff aid the public via in person, email, and by telephone.

Goal: Update all records and maps each year prior to mailing the Notices of Value for the upcoming tax year. Complete with minimal to no errors.

Supporting Information:

The Colfax County Assessor's office uses a Geographical Information System (GIS) to maintain the County's cadastral (tax) map. A GIS is a computer-based tool used for mapping and analyzing natural and manmade features on the surface of the earth.

The cadastral map (parcel layer) is the land record for the Assessor's office and is the base layer of Colfax County's spatially integrated GIS.

The GIS is integrated with the Assessor's office Computer Aided Mass Appraisal (CAMA) system. The CAMA system more accurately values properties as they relate to each other geographically and assure that properties are being valued fairly and equitably.

GIS maps assist the Assessor's appraisers with neighborhood designations and value comparisons. Appraisers analyze markets, create reports, and statistical data with GIS maps. Other county departments are also able to use the Assessor's GIS to assist them in their work endeavors. Common records processes such as searching and sorting through records is made easier because of the CAMA system and its mapping interface.

VII. Valuation/Appraisal: Real and Personal Property

Approximate Time Frame of Completion: January 2nd to December 31st

Personnel Responsible: Chief Appraiser, all Appraisal Staff

Summary: The Office of the Colfax County Assessor is statutorily responsible for and authorized to value property subject to valuation for property tax purposes. This includes all real property, business personal property, and livestock; except for property that is assessed by the Property Taxation Division's state assessed bureau. The state assessed properties include railroads, communications systems, pipelines, airlines, public utilities, etc.

The Assessor 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.

In accordance with Statute 7-36-7 NMSA 1978, all property is subject to valuation for property taxation purposes under the Property Tax Code if it has a taxable situs

in the state (7-36-7 NMSA 1978).

Property has a taxable situs in the state if it is real property located in the state, if it has an interest in the state, or it has business personal property present in the state of January 1st of each year, which is the official date of property tax valuation (7-36-14 NMSA 1978)

Property that is not subject to valuation for property taxation purposes under the Property Tax Code, as specified by subsection B of 7-36-7 NMSA 1978, includes property exempt from property taxation under the federal or state constitution, federal law, the Property Tax Code, or other laws.

All taxable property is to be valued at market value, unless the property is assessed with a special valuation method under Statute 7-36-20 through 7-36-33 NMSA 1978. Market value is determined by the sales comparisons, income, or cost valuation method, or any combination of methods. The methods for appraising properties must employ generally accepted appraisal techniques (Statute 7-36-15 NMSA 1978).

Assessors are mandated to reappraise properties either once per year (one-year reappraisal cycle), or once every two years (two-year reappraisal cycle). Colfax County Assessor's office is currently employing a one-year cycle. The phrase "current and correct values of property" (when on a one-year cycle) as used in Statute 7-36-16 NMSA 1978, means that valuations for any given tax year are to be based on the prior year's market value.

Employing a one-year cycle is a tremendous undertaking by the office. However, this cycle is most beneficial to the taxpayer. In a rising real estate market, it means small increases (3%) in valuation per year rather than a larger increase (6.1%) in valuation every other year. In a decreasing or stagnant market, valuations may be lowered each year instead of every other year and result in a more current and fair assessment for the owner/taxpayer.

The tax code also imposes limitations on increases in valuation under Statute -36-21.2 NMSA 1978. While under a one-year reappraisal cycle, the Assessor's value of a property in any tax years shall not exceed 103% of the prior year's values. While under a two-year reappraisal cycle, the Assessor's value of property in any tax year shall not exceed 106.1% of the value from two years prior.

Procedures Directly Associated to Valuation

(All dates are approximate and are assigned and accomplished according to workload)

- Affidavits: Appraisers field verify all affidavits of sale price for improved residential property for determination if sale is a valid “arms-length transaction” and useable as a comparable. Affidavits are submitted by owners and title companies throughout the year in accordance with the law and are kept confidential.
- New Construction Permits: Appraisers field review all properties that have been issued new construction permits. This process includes locating the property; interviewing the property owner to determine interior property characteristics; collecting exterior data; measuring the exterior of the structure(s); drawing a floor plan of the structure(s) and enter all relevant data into the computer databases.
- Land Splits/Combinations: Appraisers field review parcels of land that have been split or combined by the mapping department. Properties must be checked for correct location of improvements and correct land values on newly created parcels. This is an ongoing process, but all reviews must be completed prior to all properties being reappraised and prior to the Notices of Value being mailed each year.
- Agricultural/Grazing Land Review (January 2nd to February 28): New applications for an agricultural or grazing special method of valuation submitted to the Assessor are verified by appraisal staff. The Assessor approves or denies the application and an appraiser completes the data entry for the approved parcels. Properties that are denied are sometimes protested and an appraiser must defend the decision to deny in a protest hearing if necessary.
- CAMA (Computer Assisted Mass Appraisal) Modeling: Appraiser prepares and generates new statistical “models” for use in yearly reappraisal.
- Data Entry (January 2nd to December 31st): Appraisers complete data entry of all information acquired from field work. Quality control measures are performed.

VIII. Special Methods of Valuation:

Business Personal Property; Livestock Renditions; Notices of Value (January 1 to April 1st): Requests for information reports are mailed out January 1 of each year to every business owner with a license to operate a business in Colfax County. The Personal Property specialist received the completed

reports for business owners (by February 28th) listing their fixtures and equipment that were depreciated and/or reported to the IRS for the previous year. The specialist enters all information into the database and generates a value for assessment and taxation purposes. Values are usually finalized by March 15th of each year and the Notice of Value is mailed on April 1st along with the real property Notices of Value.

The Livestock specialist receives livestock reports for the NM State Livestock Inspector's Office listing all livestock that was recently inspected. She uses the reports and enters information into the database for assessment of livestock. A Notice of Value is mailed to each livestock owner by April 1st of each year. Livestock values are derived from the livestock industry by the Property Tax Division and are provided to the Assessor each year for use in assessing the livestock.

Manufactured Home Valuation and Tax Releases (January 2nd to December 31st): The appraisal staff is responsible for field checking and collecting data on manufactured homes for valuation under the special method as stated in Statute 7-36-26 NMSA 1978. We utilize the electronic version of the N.A.D.A. cost guides to derive values for manufactured homes. This approach makes it easier and efficient to reappraise all manufactured homes valued as personal property. Cost tables are updated yearly by the provider and updated MH values are automated and calculated in batch.

A manufactured home may be assessed and taxes as real property if permanently affixed to the land and certain other criteria are met as outlined in statutes. In this case the MH is valued as real property and "costed."

The Manufactured Home specialist collects information on MH's for omitted assessments and issues tax releases to MH owners when owners need a MH moving permit. MH owners must pay their taxes in advance to receive a tax release (per state statute).

Supporting Information:

Appraisals: An appraisal is an opinion of value. According to the Property Tax Code, the purpose of appraisals for property tax purposes is to estimate market value. Market value, as defined by the courts, is the highest price estimate in terms of money which a property will bring if exposed for sale in the open market, allowing a reasonable time to find a purchaser who buys with knowledge of all uses to which it is adapted and for which it is capable of being used and assumes a willing buyer and seller. Market value is not the same as sales price, but if the market is reasonably competitive, sales price can be strong evidence of market value.

Three Approaches to Valuation: The three approaches to estimating market value have been in existence since the early 1900's, all have been refined through the years and variations developed for specific appraisal problems. The three approaches to estimating value are: sales comparison, cost method, and income method.

- **Sales Comparison Approach:** The sales comparison approach compares recently sold local similar properties to the subject property. Price adjustments are made for differences in the comparable and subject property. Terms and conditions of the sale must be analyzed and, if required, adjusted to market-based equivalence. If the adjusted prices of several comparables turn out to be similar, the appraiser has good evidence as to the market value of the subject property.

The sales comparison approach is most suitable when there are numerous and frequent sales of similar properties. This approach is widely used in the appraisal of single-family residential properties and vacant land. This reliability of the sales comparison approach rests on the number and quality of available sales. When enough and valid sales are available, this approach tends to be the preferred valuation method.

- **Cost Approach:** The cost approach estimates the replacement cost new of the improvements, less the estimated accrued depreciation plus the market value of the land. The cost approach is most reliable in new construction and special purpose properties, where there is little to no sales data, and sometimes in commercial properties.
- **Income Approach:** The income approach requires an appraiser to capitalize net income, after allowable expenses, of a property into an estimate of market value. Successful application of the income approach requires the collection maintenance, and careful analysis of income and expense data.

The income approach is the best method to use when dealing with income producing properties. This approach recognizes that potential investors demand property because they anticipate a future income stream.

IX. Quality Control and Preparation of Valuation Data for Printing Notices of Value

Approximate Time Frame of Completion: February 1st to March 15th
Personnel Responsible: Assessor, GIS Specialist (in the Assessor's

System Programmer/Maintenance role), Appraisal staff

Summary: After all appraisal work has been completed for each new tax year and prior to the Notices of Value being mailed, data is processed for errors. This is necessary to prevent major problems prior to mailing, avoiding additional costs, and providing the property owner with an accurate and valid valuation.

Procedures:

Checking for Errors: The Assessor prints reports of all taxable property. The report lists the prior year's value and the current year's value along with a "%" difference in the values. The reports are reviewed to check for large increases or decreases in valuation to determine if the changes are valid.

Field Reviews: Appraisal staff field review any properties with errors that cannot be determined for the office. Appraisers resolve errors until the lists are complete.

Deliver Data (March 15th +/-): All data necessary to produce the Notices of Value is prepared and exported electronically by the Assessor to the printing contractor for mailing of the Notice of Value by April 1st of each year, or the designated official mail date. The printing contractor usually requires the data to be delivered two weeks prior to the mailing date. The Assessor's office is currently under contract with **Master's Touch, LLC** for printing the notices.

X. Mailing of Notices of Value and Rendition Period

Approximate Time Frame of Completion: April 1st to May 1st
Personnel Responsible: All Assessor's Staff

Summary: Assessors are mandated to mail all notices of net taxable value of the property to all property owners by April 1st of each tax year (Statute 7-38-20 NMSA 1978), unless an extension has been granted by the NM Property Tax Director. The Notice of Value is the culmination of the Assessor's responsibilities and efforts.

The Notice of Value informs the property owner of the valuation that is determined by the Assessor's office for property tax purposes. The 30-day time from the date the Notices of Value are mailed is known as the rendition period. During this 30-day period, the owner or their representative (licensed appraiser, tax consultant, or attorney) is afforded the opportunity to "protest" their valuation, and file for taxpayer benefits such as exemptions. This period is the busiest time of year for "walk-in" traffic and phone calls by the public.

Procedures:

Mail Notices of Value (April 1st or before): The Assessor and Assessor's System Programmer collaborate and ensure that the contracted printing company mails out approximately 20,000 notices as scheduled.

Public Assistance (April 1st to May 1st): All Assessor's staff provide information and assistance to walk-in and phone in taxpayers. Staff also aid and receive applications for Head-of-Family exemptions, Veteran's exemptions, Valuation freezes, non-governmental exemptions, and agricultural/grazing status.

Receive Protest Petitions (April 1st to May 1st): All appraisal staff meet with property owners in person, via telephone or email to discuss concerns with the Assessor's valuation and accept protests. The office provides a nine page "Information Pamphlet" and an "Explanation Letter" that provides the owner with more information relating to the protest hearing process. The files are transferred to the appraisal department and the Chief Appraiser assigns and distributes protests to the appraisal staff.

Process Incoming Mail (April 1st and after): The Assessor/Chief Deputy Assessor is responsible for retrieving mail from the post office. All mail is sorted and distributed to the appropriate staff member for processing.

Application Review and Data Entry: The Assessor/Chief Deputy Assessor determines eligibility and reviews all exemptions and freeze applications that were filed during the rendition period. The records keeping staff complete data entry of all information acquired during the rendition period.

XI. Valuation Protests

Approximate Time Frame of Completion: April 1st to September 30th

Persons Responsible: Assessor, Chief Deputy Assessor, Chief Appraiser, Appraisal Staff, Records keeping staff (Data Entry)

Summary: Each year property owners or their representative may appeal the value or classification determined for their property by filing a Petition of Protest with the County Assessor within 30 days of the official mail date of the Notice of Value. Colfax County typically mails Notices on or around April 1st of each year. The Assessor may mail the Notices of Value later than April upon approval from the NM Property Tax Director. All protests are mandated to be resolved within 180 days of the filing of

the protest with the Assessor's office. This deadline may be extended by the tax director if the Assessor requires and requests more time to resolve the protests.

Procedures:

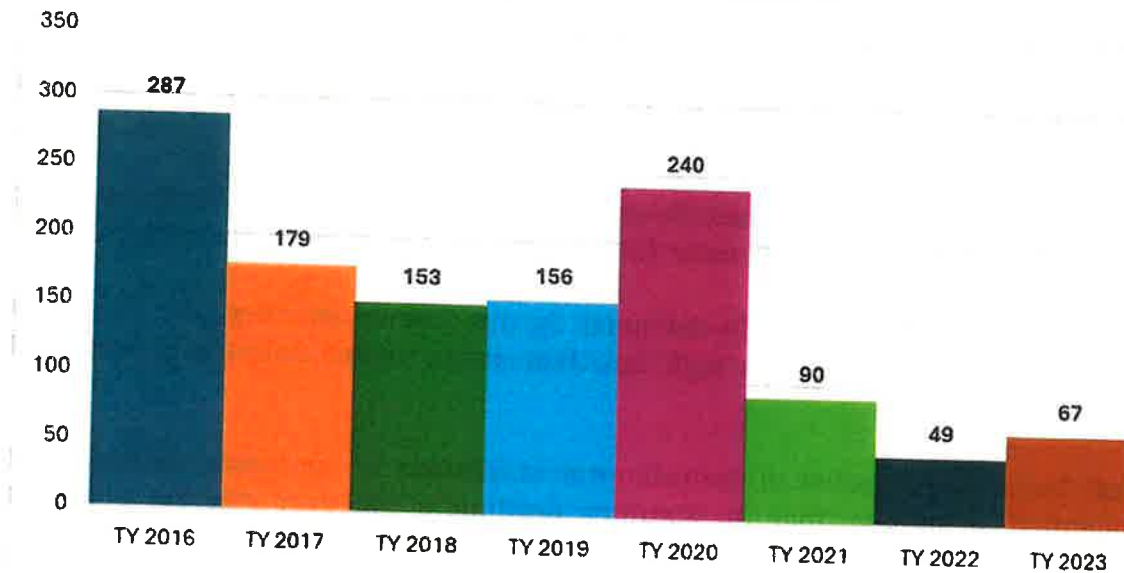
On Site Inspection (April 1st to June 15th): Protest petitions are assigned to appraisers for a complete on-site review of the property. This review will include: taking current photos, inspecting the exterior of the property, verifying and correcting all pertinent data, and measuring and sketching the exterior of all structures if necessary. In some cases, an interior inspection may be necessary as well. Protests are assigned based on difficulty and as evenly as possible to each appraiser to maintain fairness.

Informing the Owner: After the field review has been completed, the appraiser will contact the property owner and inform them of any changes to their valuation. If an adjustment has been made, and the owner agrees with the valuation, they may choose to withdraw the protest petition by signing the withdrawal portion of the petition and returning it back to the Assessor's office.

Informal Conference (April 1st to August 31st): If an appraiser decides not to adjust the valuation or the owner remains in disagreement with our revised valuation, the owner may choose not to withdraw the protest and proceed with the protest process. If this is the case, the appraiser will schedule an "informal conference" and meet with the protestant in person. The appraiser then informs the owner of any changes made to the property records and presents the owner with information that supports the Assessor's valuation. Owners may provide any new documentation they have not already provided to the office in support of their value for the appraiser to consider.

Formal Hearings (typically in the month of October): If the protest is not resolved at the informal conference, then a formal hearing will be scheduled by the appraiser before the Colfax County Valuation Protest Board. The Assessor is required to notify the protestant by certified mail of the date, time and location of the hearing at least 15 days prior to the hearing. Appraisal staff prepares reports and spreadsheets and presents testimony, exhibits, and is cross-examined at the protest board hearing.

~~Quantity of Filed Protests~~



Supporting Information:

The Colfax County Valuation Protest Board consists of three members. Two members and two alternates are residents of the county and are appointed by the Colfax County Board of Commission. The third member and an alternate are employees of the State Property Tax Division serving as the chairperson of this board. The hearing is an open meeting and is also recorded for appeal purposes by one person from the Property Tax Division. The protest board will hear testimony and accept documentation from both the Assessor's office and the protestant.

After the hearing, the board will privately discuss and decide the case. The board will then mail a written decision and order to both parties within thirty days after the hearing, as required by statute. If the board rules in the owner's favor, the Assessor's valuation will be adjusted accordingly.

If a protestant fails to appear at the hearing, the protest will be denied, and the valuation will default to the Assessor's value. Property owners or the County may appeal against the final decision or orders from a district court.

If a person misses the deadline for filing a protest, the owner may file a "Claim for Refund" in the Colfax County District Court after the County Treasurer mails the tax bills in November of each year. Claims must be filed against the County Assessor no later than the sixtieth (60th) day after the due date for the first installment of the tax that is subject to a Claim of Refund. Payment of all taxes due in accordance with the

tax bill must be made prior to the delinquency date before filing for a Claim for Refund. Claims must contain the property owners' names and addresses, as well as other people receiving a tax bill for the property.

The action must state the basis for the refund claim, the amount of the refund to which the owners believe they are entitled, and amounts paid.

Once the courts have determined the amount of refund, if any, the County Assessor, and the County Treasurer will make the appropriate change to the tax records.

Claims for refunds are usually defended by the County attorney, Jun Roh, with assistance from the Assessor's staff. Less than eleven refund claims have been filed in the past 10 years.

Goal: Successfully resolve all protests prior to October 1st (or before the tax roll is generated) or no later than the statutory deadline of 180 days after the protest is filed.

XII. Staffing and Professional Development

To accurately, efficiently, and professionally accomplish the mandated duties of the office, the Assessor must hire educated, experienced, and motivated individuals and provide continuous training and continuing education in the field of real and personal property appraisal. Having well-trained and professional individuals in other facets of the duties of the office are equally important and essential to our office. ** See "ASSESSOR'S ORGANIZATIONAL CHART" on Page 19**

Under Statute 4-39-2NMSA 1978, the issuance of certificates and incentive pay is authorized upon completion of a series of four one weeklong courses taught by our professional organization called the International Association of Assessing Officers (IAAO). An Assessor, Deputy Assessor, or appraiser can earn the designation of "Certified Property Appraiser" issued by the New Mexico Property Tax Division; recently, a continuing education program was self-imposed by the Assessor's Affiliate and endorsed by PTD. The Colfax County Assessor's office has four (4) full-time employees designated as New Mexico Certified Appraisers. The Assessor and the Chief Deputy Assessor also have the designation as New Mexico Certified Appraiser. ** See pages 20-21 for "APPRAISER CERTIFICATIONS AND INCENTIVE PAY" **

Appraisal certification ensures adequate knowledge of the principles of property appraisals, assessment techniques, and property tax laws. Certification also enhances an individual's (and the public's) confidence in the work being performed by the Assessor's office.

Additionally, the NM EDGE County College, in collaboration with the NM Assessors' Affiliate, has developed a certification curriculum specific to the County Assessors' office for a "NM Certified Public Assessment Officer" designation. National recognized designations are available through our membership in the International Association of Assessing Officers. County Assessors and their staff should be very familiar with traditional appraisal methods, real estate markets, and local conditions. Other technical and professional skills needed are: statistical skills for building and applying statistical models, management skills for recruiting, training and directing staff, data processing skills for designing and maintaining computer programs, and public relation skills for dealing with the public and the media.

Our employees possess skills in mass appraisal, mapping/GIS, and personal/real property appraisals. Our employees appraise/develop values for all property types within Colfax County and can defend those values at every level of appeal. Continuing training and education are a major resource for the success and performance of the office – and highly recommended and enforced.

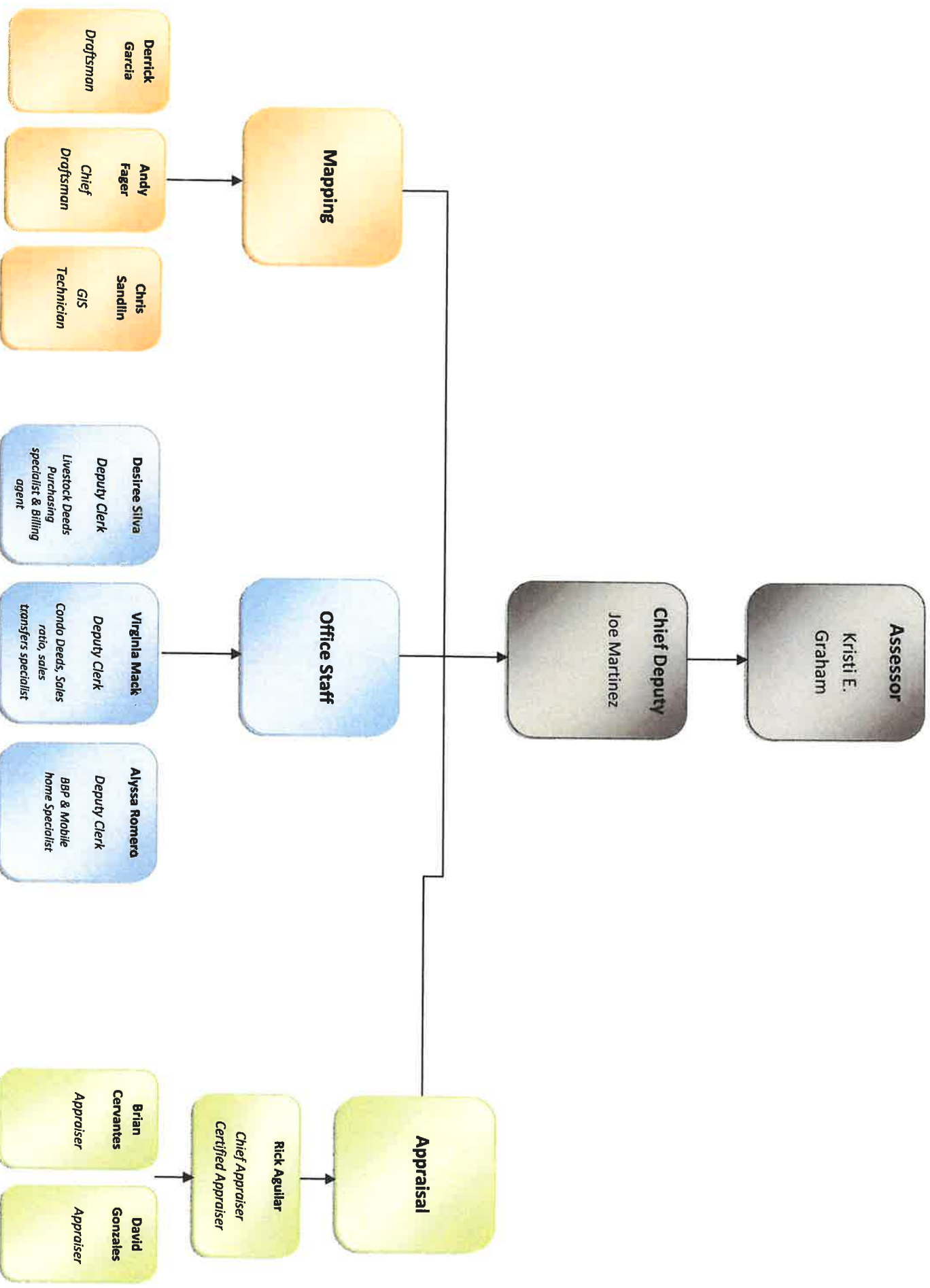
The Assessor, Chief Deputy Assessor, Chief Appraiser, and the two certified appraisers are responsible for all valuation maintenance and reappraisal programs. The Assessor, Chief Deputy, and Chief Appraiser are responsible for implementing reappraisal, enforcing procedural and quality control standards, directing, training, and assigning duties to personnel and performing the other ongoing statutory administrative duties.

The County Assessor believes that education should be an ongoing program that strengthens the valuation program. The Protest Board and District Court gauge the level of professional expertise of an appraiser by the appraiser's credentials. Therefore, assessment personnel are expected and encouraged to attend the Property Tax Department's accepted appraisal courses and licensing and certification programs. This will benefit Colfax County by successfully defending valuation protests that ultimately impact the County's budgets.

**** "COLFAX COUNTY ASSESSOR'S OFFICE ORGANIZATIONAL CHART" and "APPRAISER'S CERTIFICATION AND INCENTIVE PAY" follow on pages 19 – 22 ****

Attached

COLFAX COUNTY ASSESSORS OFFICE



Appraiser Certifications and Incentive Pay

1. Appraiser I compensation for "Appraiser I Certification" - \$500.00
2. Appraiser II compensation for "Appraiser II Certification" - \$1,500.00
3. Appraiser III compensation for "Appraiser III Certification" - \$2,500.00
4. Appraiser IV compensation for "Appraiser IV Certification" - \$3,500.00

2015 Appraisers' Additional Incentive Pay

Appraiser I compensation for "Appraiser I Certification" - \$500.00
Appraiser II compensation for "Appraiser II Certification" - \$1,500.00
Appraiser III compensation for "Appraiser III Certification" - \$2,500.00
Appraiser IV compensation for "Appraiser IV Certification" - \$3,000.00

Kristi E. Graham
Assessor
Certified Appraiser

**IAAO Course #201 completed 7/29/2011.
NMTRD Certificate issued 8/31/2012.**

**IAAO Course #101 completed 7/20/2012.
NMTRD Certificate issued 10/25/2012.**

**IAAO Course #102 completed 5/22/2015.
NMTRD Certificate issued 6/22/2015.**

**IAAO Course #300 completed 10/6/2015.
NMTRD Certificate issued 11/2/2015.**

IAAO Course #400 completed 7/28/2017.

IAAO Course #101 completed 01/29/2021.

IAAO Course #102 completed 12/11/2023.

Joseph Martinez
Chief Deputy
Certified Appraiser

**IAAO Course #101 completed 9/25/2012.
NMTRD Certificate issued 10/12/2012.**

**IAAO Course #201 completed 7/19/2013.
NMTRD Certificate issued 2/2/2015.**

**IAAO Course #102 completed 10/6/2015.
NMTRD Certificate issued 11/2/2015.**

**IAAO Course #300 completed 7/25/2014.
NMTRD Certificate issued 8/16/2013.**

Rick Aguilar
Chief Appraiser
Certified Appraiser

**IAAO Course #201 completed 12/15/2017.
Continuing Education NMTRD Certificate**

IAAO Course #101 completed 01/29/2021.

IAAO Course #102 completed 12/11/2023.

**IAAO Course #201 completed 7/19/2013.
NMTRD Certificate issued 8/16/2013.**

**IAAO Course #102 completed 5/22/2015.
NMTRD Certificate issued 6/22/2015.**

**IAAO Course #101 completed 7/24/2015.
NMTRD Certificate issued 8/18/2015.**

**IAAO Course #300 completed 11/4/2015.
NMTRD Certificate issued 2/15/2016.**

IAAO Course #600 completed 07/20/2018.

IAAO Course #101 completed 12/2021.

IAAO Course #300 completed 12/11/2023.

III. Periodic Door-to-Door Re-Inspection Plan

The second essential component of a proper valuation maintenance program is the requirement for periodic re-inspection of all properties in Colfax County. The NM Property Tax Division has directed Assessors to implement a four to six-year re-inspection cycle for this purpose, which is in conformance with a professional standard of the International Association of Assessing Officers. The main function of these inspections is to verify and update existing information and discover improvements to properties that are not currently on the tax roll.

XIV. Door-to-Door Re-Inspection Plan:

Data collectors with photo identification will make interior and exterior inspections of commercial properties. For residential properties they will make exterior inspection only. They will be compiling information to be used to estimate the fair market value of each property. Information to be collected includes type of construction, type of interior finish (for commercial properties), physical condition of the property, age of structures and exterior measurements. A complete sales analysis, local construction costs and economic conditions also are considered. No estimate of value will be given at the time of inspection.

XV. Approach to the Re-Inspection Plan

GEOGRAPHIC DATA

A market area is the broadest area from which comparable sales are selected in the sales comparison approach. Market areas may be broken up into neighborhoods. Neighborhoods have similar factors that affect their values (e.g., zoning, land use, property type). A neighborhood is a collection of properties defined by natural, man-made or political boundaries which share locational and physical similarities. Physical, economic, governmental, and social influences directly affect a property's value. Department staff review and analyze existing market areas' neighborhood boundaries and characteristics during the timeframe leading up to a valuation cycle. This ensures the boundaries are accurately established and the properties within the market area boundaries are affected by similar influences. New market areas, clusters, groups, or neighborhoods may be added, as necessary.

XVI. Re-Inspection Plan

The door-to-door re-inspection involves reviewing and re-inspecting both residential and non-residential accounts each year to achieve total coverage of the 19,000 +/- real property, commercial, and mobile home accounts in Colfax County. The following represents the tax areas reappraised for the years 2024 - 2027:

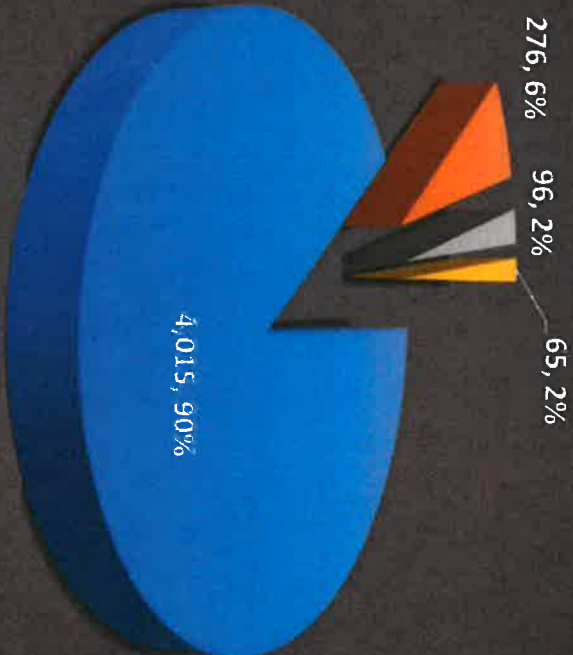
XVI. Re-inspection Plan (continued)

**** The Reappraisal Plan is also shown on the graph on page entitled "REAPPRAISAL PLAN 2024 - 2027."**

All changes made to a property, along with any data gathered from the field inspections, will be entered on the property account at the time of the review. Any changes which result in a change to the valuation will be reflected in the Notice of Value for the following year.

2023 Appraisal Productivity			
Appraisals	4,015		90%
Sales	276		6%
Building Permits	96		2%
Protests	65		2%

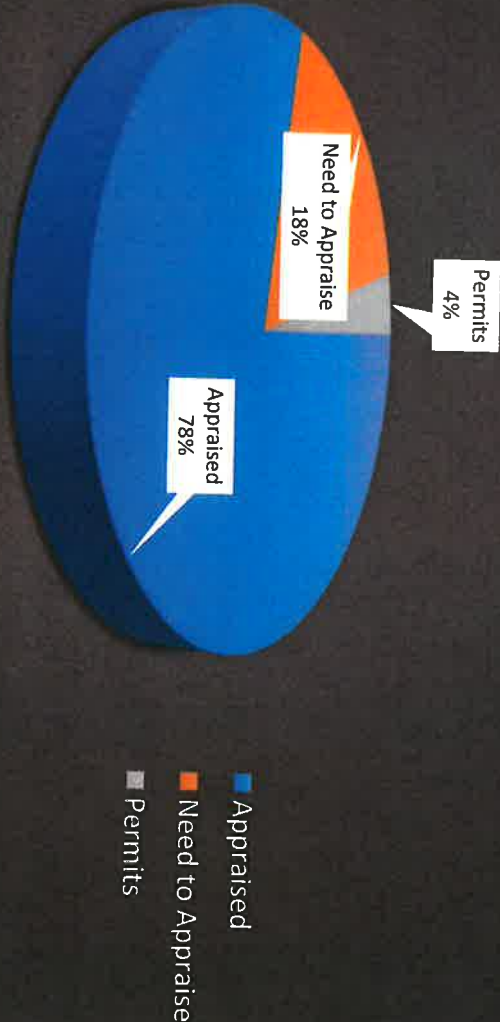
2023 Appraisal Productivity



- Appraisals
- Sales
- Building Permits
- Protests

2024 Reappraisal		
Accounts	3106	
Appraised	2532	78%
Need to Appraise	574	18%
Permits	116	4%

2024 Reappraisal



Study Name : Colfax - 2023 CY Status: Final

Strata	No. of Sales	Median	Mean	Wtd. Mean	PRD	Std. Dev.	COV	COD
Residential	158	100.00%	97.87%	97.69%	1.00	0.07	7.08%	4.12
1st Quartile	40	103.98%	121.59%	111.67%	1.09	0.44	35.78%	26.89
2nd Quartile	40	99.44%	95.53%	95.69%	1.00	0.08	8.46%	5.24
3rd Quartile	39	99.41%	95.44%	95.25%	1.00	0.09	9.32%	5.66
4th Quartile	39	99.94%	100.16%	100.15%	1.00	0.02	1.55%	0.72
All Sales	158	100.00%	97.87%	97.69%	1.00	0.07	7.08%	4.12

Median	This is a measure of Central Tendency, or an average. In this case, it is the ratio that falls in the middle of a group with an equal number of ratios falling above and below the Median Ratio. IAAO Standards suggest that this figure should be within 10% of the statutory mandated assessment level. Since New Mexico Statutes require values to be at "Current and Correct" or Market Value, the Median Ratio should be between 90 and 110%.
Mean	Also a measure of central tendency. In this case it is the arithmetic average of all the ratios
Wtd. Mean	Another measure of central tendency. In this instance, the individual ratios are weighted by the value of the individual properties.
Std. Dev.	The Standard Deviation measures the dispersion of ratios around the mean ratio.
PRD	Price Related Differential: A statistic for measuring tax burdens between high and low value properties. IAAO Standards suggest that this number should be between 0.98 and 1.03.
COV	The Coefficient of Variation is the Standard Deviation expressed as a percentage of the Mean Ratio
COD	The Coefficient of Dispersion measures the dispersion of ratios around the Median Ratio. For mixed property types, IAAO Standards suggest that this figure be below 15.00, but in small rural jurisdictions COD's between 15.00 and 20.00 may be acceptable.
Sale Price Quartiles	Sale Price Quartiles divide the sample into four equal parts based upon sale price. The mean ratios should be within +/- 5 points from the overall ratio and hopefully there should be little differentiation in the price related differential (PRD). Special consideration should be given to the first & fourth quartiles as if there is a bias, it will typically show up in the high end or low end properties.



Study Name : Colfax - 2023 PY Status: Final

Strata	No. of Sales	Median	Mean	Wtd. Mean	PRD	Std. Dev.	COV	COD
Residential	158	53.76%	57.75%	50.95%	1.13	0.27	46.08%	36.31
1st Quartile	40	83.40%	90.44%	80.58%	1.12	0.44	48.70%	39.77
2nd Quartile	40	45.73%	48.83%	48.95%	1.00	0.17	34.06%	31.10
3rd Quartile	39	51.94%	56.09%	55.73%	1.01	0.20	35.62%	29.48
4th Quartile	39	46.59%	45.42%	47.37%	0.96	0.18	38.53%	27.96
All Sales	158	53.76%	57.75%	50.95%	1.13	0.27	46.08%	36.31

Median

This is a measure of Central Tendency, or an average. In this case, it is the ratio that falls in the middle of a group with an equal number of ratios falling above and below the Median Ratio. IAAO Standards suggest that this figure should be within 10% of the statutory mandated assessment level. Since New Mexico Statutes require values to be at "Current and Correct" or Market Value, the Median Ratio should be between 90 and 110%.

Mean

Also a measure of central tendency. In this case it is the arithmetic average of all the ratios

Wtd. Mean

Another measure of central tendency. In this instance, the individual ratios are weighted by the value of the individual properties.

Std. Dev.

The Standard Deviation measures the dispersion of ratios around the mean ratio.

PRD

Price Related Differential: A statistic for measuring tax burdens 'between high and low value properties. IAAO Standards suggest that this number should be between 0.98 and 1.03.

COV

The Coefficient of Variation is the Standard Deviation expressed as a percentage of the Mean Ratio

COD

The Coefficient of Dispersion measures the dispersion of ratios around the Median Ratio. For mixed property types, IAAO Standards suggest that this figure be below 15.00, but in small rural jurisdictions COD's between 15.00 and 20.00 may be acceptable.

Sale Price Quartiles

Sale Price Quartiles divide the sample into four equal parts based upon sale price. The mean ratios should be within +/- 5 points from the overall ratio and hopefully there should be little differentiation in the price related differential (PRD). Special consideration should be given to the first & fourth quartiles as if there is a bias, it will typically show up in the high end or low end properties.



2024 NOTICE OF VALUE

KRISTI E. GRAHAM
COLFAX COUNTY ASSESSOR
230 NORTH 3RD ST • PO BOX 427
RATON, NM 87740
Phone: (575) 445-2314 • Fax: (575) 445-2207
Email: kgraham@co.colfax.nm.us

THIS IS NOT A TAX BILL

Property Listed and Valued as of
JANUARY 1, 2024

**THIS VALUE WILL BE A FACTOR IN
DETERMINING YOUR 2024 PROPERTY
TAX BILL.**

Account Number

Official Mailing Date

Protest Deadline

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 [HTTPS://WWW.CO.COLFAX.NM.US](https://www.co.colfax.nm.us) OR CALL OUR OFFICE AT (575) 445-2314.

District	NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT.	Year	UPC Code	PROPERTY CLASS
Property Location				
Property Legal Description				
2023 (Previous Year's) Property Value and Tax Information These values reflect analysis of 2022 market value			2024 (Current Year's) Property Value Information These values reflect analysis of 2023 market 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 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 7-36-21.3) 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 for subsequent tax years if there is no change in eligibility. The previous year's modified gross household income must be \$41,900 per year or less and the applicant must be disabled or 65 years of age in the year in which the application is made.

Value Tracking Summary

Colfax County Assessor

As Of: 03/25/2024 Year: 2024 Include Inactive Cert Status: Certified Only

Type	Tax Year	Tax Area	Property Code	Account Number	Taxable Value	Actual Value	Tax Amount
MOBILE HOME MOVE	2024	1403H_R	0120	M401306	6,730	20,191	173.68
Total 1403H_R					6,730	20,191	173.68
Total MOBILE HOME MOVE					6,730	20,191	173.68
Type	Tax Year	Tax Area	Property Code	Account Number	Taxable Value	Actual Value	Tax Amount
NEW CONSTRUCTION	2024	1004H_NR	0220	R004106	21,120	63,360	474.72
NEW CONSTRUCTION	2024	1004H_NR	0220	R019769	4,288	12,864	96.40
Total 1004H_NR					25,408	76,224	571.12
NEW CONSTRUCTION	2024	1004H_R	0120	R002697	116,957	350,871	2,366.16
NEW CONSTRUCTION	2024	1004H_R	0120	R005560	156,166	468,497	3,159.40
NEW CONSTRUCTION	2024	1004H_R	0120	R006469	28,011	84,034	566.68
NEW CONSTRUCTION	2024	1004H_R	0120	R006497	30,961	92,883	626.36
NEW CONSTRUCTION	2024	1004H_R	0120	R008711	45,969	137,906	930.00
NEW CONSTRUCTION	2024	1004H_R	0120	R009222	92,128	276,384	1,863.84
NEW CONSTRUCTION	2024	1004H_R	0120	R301198	12,719	38,158	257.32
NEW CONSTRUCTION	2024	1004H_R	0120	R301487	67,594	202,782	1,367.48
NEW CONSTRUCTION	2024	1004H_R	0120	R301488	52,905	158,716	1,070.32
NEW CONSTRUCTION	2024	1004H_R	0120	R301645	147,248	441,744	2,978.96
NEW CONSTRUCTION	2024	1004H_R	0130	M401128	7,165	21,494	144.28
NEW CONSTRUCTION	2024	1004H_R	0130	M401322	37,245	111,736	753.52
NEW CONSTRUCTION	2024	1004H_R	0220	R001651	13,356	40,068	270.20
NEW CONSTRUCTION	2024	1004H_R	0220	R002232	46,683	140,050	940.12
NEW CONSTRUCTION	2024	1004H_R	0220	R006072	13,333	40,000	269.72
Total 1004H_R					868,440	2,605,323	17,564.36
NEW CONSTRUCTION	2024	1006_NR	0220	R012609	4,800	14,400	89.96
Total 1006_NR					4,800	14,400	89.96
NEW CONSTRUCTION	2024	1006_R	0120	R001444	61,853	185,560	1,012.48
NEW CONSTRUCTION	2024	1006_R	0120	R301554	73,007	219,022	1,195.04
NEW CONSTRUCTION	2024	1006_R	0220	R015789	28,333	85,000	466.52
Total 1006_R					163,193	489,582	2,674.04
NEW CONSTRUCTION	2024	1007HL_R	0130	M401311	84,927	254,781	2,621.00
NEW CONSTRUCTION	2024	1007HL_R	0130	M401312	16,401	49,202	506.16
NEW CONSTRUCTION	2024	1007HL_R	0130	M401315	30,706	92,118	964.32

Value Tracking Summary

Colfax County Assessor

As Of: 03/25/2024 Year: 2024 Include Inactive Cert Status: Certified Only

Type	Tax Year	Tax Area	Property Code	Account Number	Taxable Value	Actual Value	Tax Amount
NEW CONSTRUCTION	2024	1007HL_R	0130	M401318	21,913	65,740	688.16
NEW CONSTRUCTION	2024	1007HL_R	0130	M401319	23,256	69,769	730.36
Total 1007HL_R					177,203	531,610	5,510.00
NEW CONSTRUCTION	2024	1008HL_R	0120	R018011	10,498	31,495	259.20
Total 1008HL_R					10,498	31,495	259.20
NEW CONSTRUCTION	2024	1010HL_NR	0220	R019828	20,000	60,000	567.76
Total 1010HL_NR					20,000	60,000	567.76
NEW CONSTRUCTION	2024	1010HL_R	0120	R019828	86,651	259,952	2,211.52
Total 1010HL_R					86,651	259,952	2,211.52
NEW CONSTRUCTION	2024	1105_NR	0220	R013488	364,658	1,093,973	9,624.80
NEW CONSTRUCTION	2024	1105_NR	0220	R021446	12,920	38,760	341.00
Total 1105_NR					377,578	1,132,733	9,965.80
NEW CONSTRUCTION	2024	1105_R	0120	R011181	1,501	4,503	34.60
NEW CONSTRUCTION	2024	1105_R	0120	R014786	70,925	212,774	1,634.88
NEW CONSTRUCTION	2024	1105_R	0130	M015117	4,346	13,038	100.16
NEW CONSTRUCTION	2024	1105_R	0130	M401304	20,321	60,962	466.36
NEW CONSTRUCTION	2024	1105_R	0130	M401313	69,132	207,397	1,586.52
NEW CONSTRUCTION	2024	1105_R	0130	M401320	42,821	128,464	987.08
NEW CONSTRUCTION	2024	1105_R	0220	R012426	2,400	7,200	55.32
Total 1105_R					211,446	634,338	4,864.92
NEW CONSTRUCTION	2024	1209HL_R	0130	M401316	54,851	164,552	1,773.44
Total 1209HL_R					54,851	164,552	1,773.44
NEW CONSTRUCTION	2024	1307HL_R	0120	R016986	6,200	18,600	194.72
NEW CONSTRUCTION	2024	1307HL_R	0120	R017231	1,270	3,811	39.20
NEW CONSTRUCTION	2024	1307HL_R	0220	R016937	924	2,772	29.00
NEW CONSTRUCTION	2024	1307HL_R	0220	R017002	4,000	12,000	125.64
Total 1307HL_R					12,394	37,183	388.56
NEW CONSTRUCTION	2024	1403H_R	0120	R000418	15,499	46,496	404.84
NEW CONSTRUCTION	2024	1403H_R	0120	R003078	6,588	19,765	172.08
NEW CONSTRUCTION	2024	1403H_R	0130	M401321	3,968	11,903	103.64
NEW CONSTRUCTION	2024	1403H_R	0220	R018845	2,053	6,160	53.64

Value Tracking Summary

Coffax County Assessor

As Of: 03/25/2024 Year: 2024 Include Inactive Cert Status: Certified Only

Type	Tax Year	Tax Area	Property Code	Account Number	Taxable Value	Actual Value	Tax Amount
Total 1403H_R					28,108	84,324	734.20
NEW CONSTRUCTION	2024	1502H_NR	0220	R009545	61,979	185,938	2,128.48
Total 1502H_NR					61,979	185,938	2,128.48
NEW CONSTRUCTION	2024	1502H_R	0120	R001121	311,241	933,722	9,361.80
NEW CONSTRUCTION	2024	1502H_R	0120	R002054	126,547	379,640	3,786.40
NEW CONSTRUCTION	2024	1502H_R	0120	R003457	253,462	760,386	7,623.88
NEW CONSTRUCTION	2024	1502H_R	0120	R003730	201,233	603,699	6,052.88
NEW CONSTRUCTION	2024	1502H_R	0120	R003848	256,989	770,966	7,689.36
NEW CONSTRUCTION	2024	1502H_R	0120	R004083	386,548	1,159,645	11,626.96
NEW CONSTRUCTION	2024	1502H_R	0120	R004252	543,303	1,629,910	16,342.00
NEW CONSTRUCTION	2024	1502H_R	0120	R005279	377,896	1,133,687	11,366.72
NEW CONSTRUCTION	2024	1502H_R	0120	R005401	184,019	552,056	5,535.12
NEW CONSTRUCTION	2024	1502H_R	0120	R005451	216,173	648,518	6,502.28
NEW CONSTRUCTION	2024	1502H_R	0120	R005725	288,853	866,558	8,688.40
NEW CONSTRUCTION	2024	1502H_R	0120	R005883	54,984	164,951	1,653.88
NEW CONSTRUCTION	2024	1502H_R	0120	R005890	150,244	450,732	4,519.20
NEW CONSTRUCTION	2024	1502H_R	0120	R006124	72,585	217,754	2,171.80
NEW CONSTRUCTION	2024	1502H_R	0120	R006367	137,553	412,658	4,137.44
NEW CONSTRUCTION	2024	1502H_R	0120	R007952	103,934	311,801	3,126.24
NEW CONSTRUCTION	2024	1502H_R	0120	R008322	151,585	454,756	4,559.52
NEW CONSTRUCTION	2024	1502H_R	0120	R010365	190,011	570,034	5,715.36
NEW CONSTRUCTION	2024	1502H_R	0120	R021083	281,186	843,557	8,413.36
NEW CONSTRUCTION	2024	1502H_R	0120	R022903	752,522	2,257,566	22,635.12
NEW CONSTRUCTION	2024	1502H_R	0120	R022904	198,962	596,887	5,984.56
NEW CONSTRUCTION	2024	1502H_R	0120	R022926	680,934	2,042,802	20,481.80
NEW CONSTRUCTION	2024	1502H_R	0120	R301586	37,686	113,057	1,127.60
NEW CONSTRUCTION	2024	1502H_R	0120	R301587	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301588	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301589	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301590	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301591	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301592	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301593	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301594	36,273	108,818	1,085.32
NEW CONSTRUCTION	2024	1502H_R	0120	R301595	36,273	108,818	1,085.32

Value Tracking Summary

Colfax County Assessor

As Of: 03/25/2024 Year: 2024 Include Inactive Cert Status: Certified Only

Type	Tax Year	Tax Area	Property Code	Account Number	Taxable Value	Actual Value	Tax Amount
NEW CONSTRUCTION	2024	1502H_R	0120	R301596	37,686	113,057	1,127.60
NEW CONSTRUCTION	2024	1502H_R	0130	M401296	11,897	35,690	357.84
Total 1502H_R					6,334,490	19,003,451	190,355.00
NEW CONSTRUCTION	2024	1601H_R	0120	R000070	84,820	254,460	1,871.96
NEW CONSTRUCTION	2024	1601H_R	0120	R002881	68,806	206,418	1,518.56
NEW CONSTRUCTION	2024	1601H_R	0120	R005815	9,216	27,649	202.24
NEW CONSTRUCTION	2024	1601H_R	0120	R008547	52,602	157,806	1,154.24
NEW CONSTRUCTION	2024	1601H_R	0120	R009005	20,505	61,514	452.56
NEW CONSTRUCTION	2024	1601H_R	0120	R009074	4,017	12,052	88.16
NEW CONSTRUCTION	2024	1601H_R	0120	R009365	57,769	173,307	1,274.96
NEW CONSTRUCTION	2024	1601H_R	0120	R021720	93,847	281,540	2,071.20
NEW CONSTRUCTION	2024	1601H_R	0120	R301421	28,682	86,045	633.00
NEW CONSTRUCTION	2024	1601H_R	0130	M401305	51,568	154,704	1,131.56
NEW CONSTRUCTION	2024	1601H_R	0130	M401314	3,727	11,182	82.24
NEW CONSTRUCTION	2024	1601H_R	0220	R005063	20,813	62,440	459.36
NEW CONSTRUCTION	2024	1601H_R	0220	R006272	9,856	29,568	217.52
Total 1601H_R					506,228	1,518,685	11,157.56
Total NEW CONSTRUCTION					8,943,267	26,829,790	250,815.92
Type					Taxable Value	Actual Value	Tax Amount
MOBILE HOME MOVE					6,730	20,191	173.68
NEW CONSTRUCTION					8,943,267	26,829,790	250,815.92
Grand Total					8,949,997	26,849,981	250,989.60

18,070 Accounts

Account

M000046
M000058
M000059
M000145
M000157
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M000604
M000620

Summary Account Info Characteristics GIS Charts Equations Calculation Lookups

Workspace Description 2023 val

Adj. Sale Price	TYPE	NUMBER	TOTAL	MEDIAN	MEAN
		0	\$0		
System Preferred Equations					
	Parcel	18070	\$2,979,052,575	\$40,385	\$184,882
	COMMERCIAL	1134	\$278,810,067	\$88,173	\$245,864
	LAND	29106	\$1,002,188,866	\$3,500	\$34,432
	XFOB	2893	\$34,815,324	\$2,100	\$12,928
	MOBILE	1387	\$47,555,831	\$23,503	\$34,788
	RESIDENTIAL	8309	\$1,815,702,888	\$117,559	\$194,452

Calculation complete.



Account

Summary | Account Info | Characteristics | GIS | Charts | Equations | Calculation Lookups

Workspace Description 2024 Values

Ad. Sale Price

TYPE

NUMBER

0

TOTAL

\$0

MEDIAN

MEAN

System Preferred Equations

Parcel

18060

\$2,894,840.729

\$49,824

\$149,216

COMMERCIAL

1133

\$287,656.789

\$71,496

\$253,889

LAND

29081

\$418,726.930

\$3,500

\$14,398

XFOB

2723

\$35,786.572

\$2,170

\$13,135

MOBILE

1370

\$51,556.653

\$24,428

\$37,833

RESIDENTIAL

8342

\$1,901,134.795

\$129,386

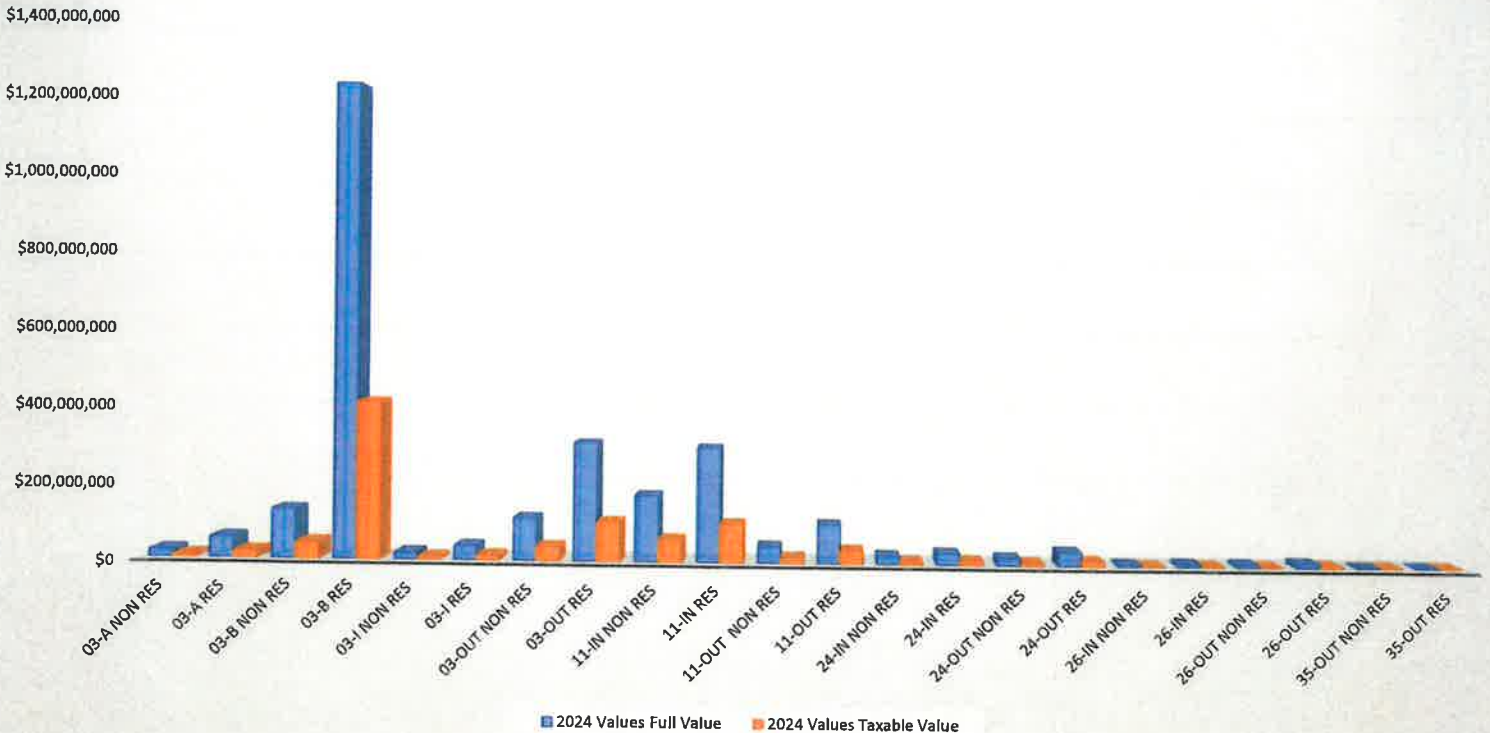
\$227,899

Calculation complete.

2024 Values

TAX AREA	# of Parcels	Full Value	Taxable Value
03-A NON RES	327	\$20,526,084	\$6,842,028
03-A RES	405	\$55,457,442	\$18,485,814
03-B NON RES	3272	\$130,856,936	\$43,618,979
03-B RES	2588	\$1,246,139,632	\$415,379,877
03-I NON RES	196	\$18,200,895	\$6,066,965
03-I RES	540	\$38,137,816	\$12,712,605
03-OUT NON RES	1522	\$112,210,734	\$37,403,578
03-OUT RES	1414	\$311,372,040	\$103,790,680
11-IN NON RES	983	\$174,392,131	\$58,130,710
11-IN RES	3098	\$301,984,907	\$100,661,636
11-OUT NON RES	714	\$42,673,436	\$14,224,479
11-OUT RES	640	\$102,159,773	\$34,053,258
24-IN NON RES	225	\$21,630,912	\$7,210,304
24-IN RES	592	\$30,422,501	\$10,140,834
24-OUT NON RES	661	\$19,684,693	\$6,561,564
24-OUT RES	285	\$36,879,190	\$12,293,063
26-IN NON RES	102	\$5,359,222	\$1,786,407
26-IN RES	171	\$7,406,791	\$2,468,930
26-OUT NON RES	208	\$7,239,121	\$2,413,040
26-OUT RES	97	\$10,968,385	\$3,656,128
35-OUT NON RES	15	\$274,322	\$91,441
35-OUT RES	5	\$863,776	\$287,925
TOTAL	18060	\$2,694,840,739	\$898,280,246

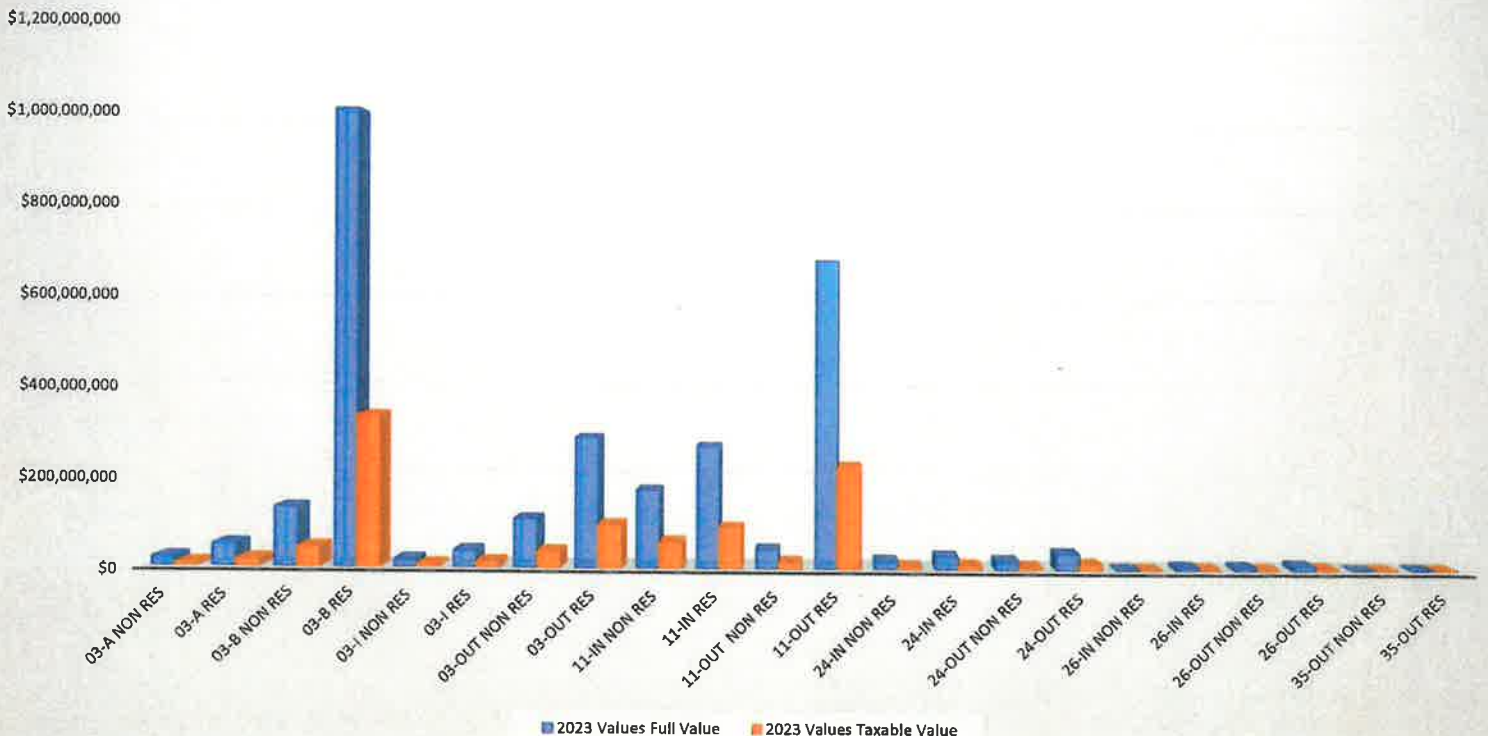
2024 Values



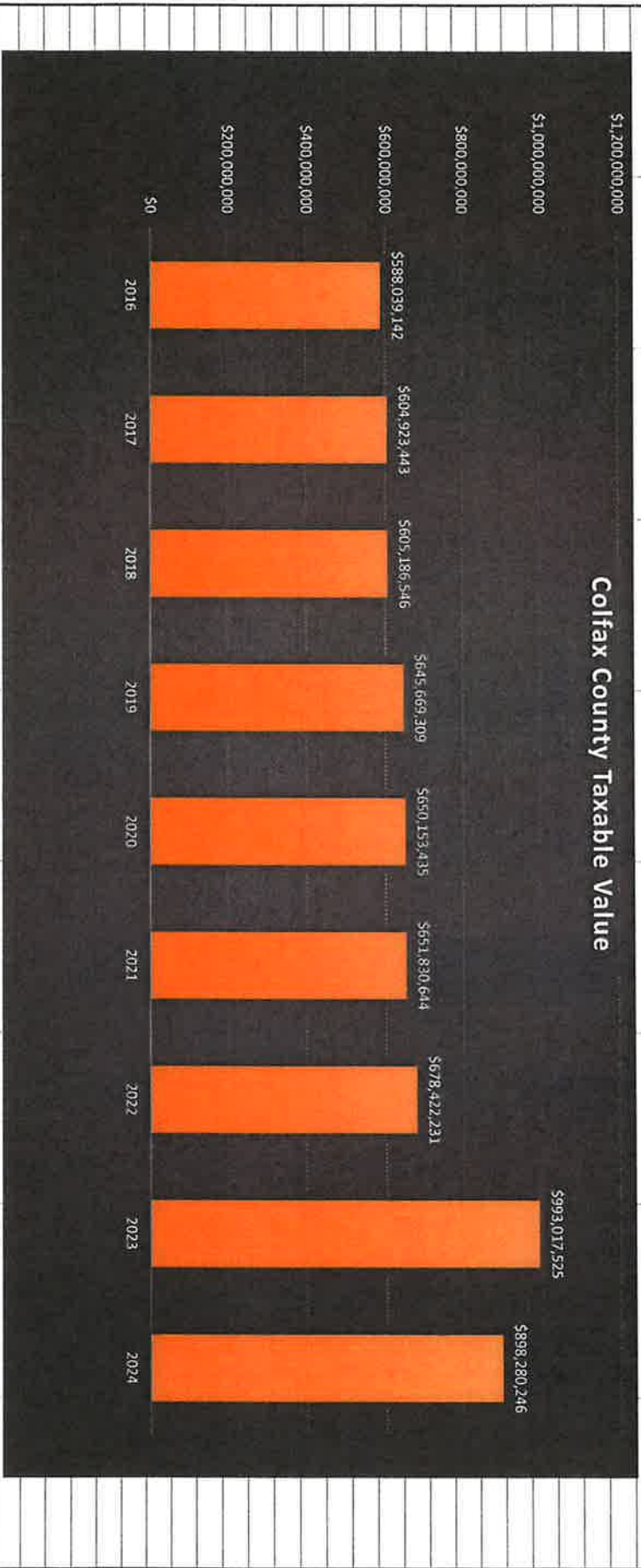
2023 Values

TAX AREA	# of Parcels	Full Value	Taxable Value
03-A NON RES	329	\$20,343,639	\$6,781,213
03-A RES	399	\$50,239,375	\$16,746,458
03-B NON RES	3329	\$133,510,896	\$44,503,632
03-B RES	2560	\$1,017,266,337	\$339,088,779
03-I NON RES	196	\$17,151,158	\$5,717,053
03-I RES	539	\$37,618,061	\$12,539,354
03-OUT NON RES	1517	\$108,785,210	\$36,261,737
03-OUT RES	1409	\$290,322,002	\$96,774,001
11-IN NON RES	979	\$173,874,879	\$57,958,293
11-IN RES	3106	\$272,117,035	\$90,705,678
11-OUT NON RES	709	\$42,373,609	\$14,124,536
11-OUT RES	640	\$684,637,283	\$228,212,428
24-IN NON RES	226	\$18,413,197	\$6,137,732
24-IN RES	586	\$28,769,183	\$9,589,728
24-OUT NON RES	659	\$19,651,998	\$6,550,666
24-OUT RES	287	\$36,317,566	\$12,105,855
26-IN NON RES	100	\$1,743,651	\$581,217
26-IN RES	171	\$7,221,373	\$2,407,124
26-OUT NON RES	213	\$7,143,008	\$2,381,003
26-OUT RES	96	\$10,413,308	\$3,471,103
35-OUT NON RES	15	\$274,322	\$91,441
35-OUT RES	5	\$865,485	\$288,495
TOTAL	18070	\$2,979,052,575	\$993,017,525

2023 Values



2016	2017	2018	2019	2020	2021	2022	2023	2024
\$588,039,142	\$604,923,443	\$605,186,546	\$645,669,309	\$650,153,435	\$651,830,644	\$678,422,231	\$993,017,525	\$898,280,246



Aug 26 Fries Rd

TaxArea	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
03-I/N/R	100	RESIDENTIAL LAND	3	3	0	0.00%	6836	6941	105	1.50%
03-I/N/R	120	RESIDENTIAL IMPROVEMENT	1	1	0	0.00%	746	746	0	0.00%
03-I-N/R	200	NON-RESIDENTIAL LAND	169	169	0	0.00%	831187	877763	46576	5.60%
03-I-N/R	220	NON-RESIDENTIAL IMPROVEMENT	57	57	0	0.00%	2659727	2833859	174132	6.50%
03-I-N/R	400	AGRICULTURAL LAND	4	4	0	0.00%	426	426	0	0.00%
TOTAL							3498922	3719735	220813	
03-I-N/R	9100	EXEMPT RESIDENTIAL LAND	1	1	0	0.00%	1167	1167	0	0.00%
03-I-N/R	9120	EXEMPT RESIDENTIAL IMPROVEMENT	1	1	0	0.00%	918	918	0	0.00%
03-I-N/R	9200	EXEMPT NON-RESIDENTIAL LAND	20	20	0	0.00%	543212	599326	56114	10.30%
03-I-N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	17	17	0	0.00%	1672495	1745584	73089	4.40%
TOTAL EXEMPT							2217792	2346995	129203	
TOTAL RES							3498922	3719735	220813	
24-I RES TOTAL VALUE							\$1,281,130	\$1,372,740	+ \$91,610	7.15%
TaxArea	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
03-I RES.	100	RESIDENTIAL LAND	408	408	0	0.00%	1848860	1868756	19896	1.10%
03-I RES.	120	RESIDENTIAL IMPROVEMENT	339	340	1	0.30%	7882394	8031417	149023	1.90%
03-I RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	112	111	-1	-0.90%	967684	975565	7881	0.80%
03-I RES.	200	NON-RESIDENTIAL LAND	19	20	1	5.30%	67886	69893	2007	3.00%
03-I RES.	220	NON-RESIDENTIAL IMPROVEMENT	71	74	3	4.20%	392978	391271	-1707	-0.40%
03-I RES.	400	AGRICULTURAL LAND	3	3	0	0.00%	908	908	0	0.00%
TOTAL							11160710	11337810	177100	
03-I RES.	9100	EXEMPT RESIDENTIAL LAND	5	5	0	0.00%	45368	45414	56	0.10%
03-I RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	6	6	0	0.00%	317777	321118	3341	1.10%
03-I RES.	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	1	0	-1	-100.00%	799	0	-799	-100.00%
TOTAL EXEMPT							363934	366532	2598	
TOTAL RES							11160710	11337810	177100	
24-I RES TOTAL VALUE							\$10,796,776	\$10,971,278	+ \$174,502	1.62%

[illegible]

Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
11-IN N/R	100	RESIDENTIAL LAND	15	15	0	0.00%	60914	51368	-9546	-15.70%
11-IN N/R	120	RESIDENTIAL IMPROVEMENT	8	10	2	25.00%	117949	109400	-8549	-7.20%
11-IN N/R	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	2	2	0	0.00%	14766	15107	341	2.30%
11-IN N/R	200	NON-RESIDENTIAL LAND	827	832	5	0.60%	6653133	6931803	278670	4.20%
11-IN N/R	220	NON-RESIDENTIAL IMPROVEMENT	359	359	0	0.00%	23624540	24130880	506340	2.10%
11-IN N/R	230	NON-RESIDENTIAL MOBILE HOME IMPROVEMENT	5	6	1	20.00%	1751	2800	1049	59.90%
11-IN N/R	400	AGRICULTURAL LAND	2	2	0	0.00%	163	163	0	0.00%
TOTAL							30473216	31241521	768305	
11-IN N/R	9100	EXEMPT RESIDENTIAL LAND	1	1	0	0.00%	2500	2500	0	0.00%
11-IN N/R	9120	EXEMPT RESIDENTIAL IMPROVEMENT	1	1	0	0.00%	51848	51848	0	0.00%
11-IN N/R	9200	EXEMPT NON-RESIDENTIAL LAND	117	117	0	0.00%	1897062	1762413	-134649	-7.10%
11-IN N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	64	65	1	1.60%	25488044	25015672	-472372	-1.90%
TOTAL EXEMPT							27439454	26832433	-607021	
TOTAL RES							30473216	31241521	768305	
11-IN NR TOTAL VALUE							\$3,033,762	\$4,409,088	\$1,375,326	45.33%
Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
11-IN RES.	100	RESIDENTIAL LAND	2661	2655	-6	-0.20%	7023224	7025758	2534	0.00%
11-IN RES.	120	RESIDENTIAL IMPROVEMENT	2478	2470	-8	-0.30%	59954322	62755742	2801420	4.70%
11-IN RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	449	444	-5	-1.10%	3002360	3140561	138201	4.60%
11-IN RES.	200	NON-RESIDENTIAL LAND	19	20	1	5.30%	45886	51560	5674	12.40%
11-IN RES.	220	NON-RESIDENTIAL IMPROVEMENT	93	92	-1	-1.10%	347089	344198	-2891	-0.80%
TOTAL							70372881	73317819	2944938	
11-IN RES.	9100	EXEMPT RESIDENTIAL LAND	16	18	2	12.50%	127793	136437	8644	6.80%
11-IN RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	15	17	2	13.30%	4198983	4766437	567454	13.50%
11-IN RES.	9130	EXEMPT RESIDENTIAL MOBILE HOME IMPROVEMENT	2	2	0	0.00%	24355	24355	0	0.00%
11-IN RES.	9200	EXEMPT NON-RESIDENTIAL LAND	1	1	0	0.00%	8035	9642	1607	20.00%
11-IN RES.	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	2	2	0	0.00%	29677	29677	0	0.00%
TOTAL EXEMPT							4388843	4966548	577705	
TOTAL RES							70372881	73317819	2944938	
11-IN RES TOTAL VALUE							\$65,984,038	\$68,351,271	\$2,367,233	3.59%

6.

Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
11-OUT N/R	100	RESIDENTIAL LAND	16	15	-1	-6.30%	84642	66920	-17722	-20.90%
11-OUT N/R	120	RESIDENTIAL IMPROVEMENT	10	9	-1	-10.00%	155009	148310	-6699	-4.30%
11-OUT N/R	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	3	3	0	0.00%	20536	20874	338	1.60%
11-OUT N/R	200	NON-RESIDENTIAL LAND	392	391	-1	-0.30%	631868	638216	63298	1.00%
11-OUT N/R	220	NON-RESIDENTIAL IMPROVEMENT	305	309	4	1.30%	5017293	5054701	37408	0.70%
11-OUT N/R	230	NON-RESIDENTIAL MOBILE HOME IMPROVEMENT	2	2	0	0.00%	3008	3008	0	0.00%
11-OUT N/R	400	AGRICULTURAL LAND	272	277	5	1.80%	1222440	1248565	24125	2.00%
TOTAL							12823796	12924544	100748	
11-OUT N/R	9220	EXEMPT NON-RESIDENTIAL LAND	20	20	0	0.00%	531999	531999	0	0.00%
11-OUT N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	8	8	0	0.00%	758861	758861	0	0.00%
11-OUT N/R	9400	EXEMPT AGRICULTURAL LAND	1	1	0	0.00%	84	84	0	0.00%
TOTAL EXEMPT							1290944	1290944	0	
TOTAL RES							12823796	12924544	100748	
11-OUT NR TOTAL VALUE							\$11,532,852	\$11,633,600	\$100,748 +	0.87%
Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
11-OUT RES.	100	RESIDENTIAL LAND	551	551	0	0.00%	3877412	3881716	4304	0.10%
11-OUT RES.	120	RESIDENTIAL IMPROVEMENT	514	513	-1	-0.20%	23123601	23803494	679893	2.90%
11-OUT RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	82	82	0	0.00%	1275686	1286422	10736	0.80%
11-OUT RES.	200	NON-RESIDENTIAL LAND	12	14	2	16.70%	64603	149390	84787	131.20%
11-OUT RES.	220	NON-RESIDENTIAL IMPROVEMENT	83	84	1	1.20%	590278	621579	31301	5.30%
11-OUT RES.	400	AGRICULTURAL LAND	8	8	0	0.00%	10378	10378	0	0.00%
TOTAL							28941958	29752979	811021	
11-OUT RES.	9100	EXEMPT RESIDENTIAL LAND	1	1	0	0.00%	2500	2500	0	0.00%
11-OUT RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	2	2	0	0.00%	111906	111906	0	0.00%
11-OUT RES.	9200	EXEMPT NON-RESIDENTIAL LAND	1	1	0	0.00%	66588	66588	0	0.00%
TOTAL EXEMPT							180994	180994	0	
TOTAL RES							28941958	29752979	811021	
11-OUT RES TOTAL VALUE							\$28,760,964	\$29,571,985	\$811,021 +	2.82%

Maxwells (w/12)

Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
26-IN N/R	200	NON-RESIDENTIAL LAND	86	87	1	1.20%	100958	101028	70	0.10%
26-IN N/R	220	NON-RESIDENTIAL IMPROVEMENT	18	17	-1	-5.60%	125411	123218	-2193	-1.70%
TOTAL							226369	224246	-2123	
26-IN N/R	9100	EXEMPT RESIDENTIAL LAND	0	1	1	100.00%	0	770	770	100.00%
26-IN N/R	9120	EXEMPT RESIDENTIAL IMPROVEMENT	0	1	1	100.00%	0	5796	5796	100.00%
26-IN N/R	9200	EXEMPT NON-RESIDENTIAL LAND	14	14	0	0.00%	62542	62900	358	0.60%
26-IN N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	10	10	0	0.00%	291954	1498252	1206298	413.20%
TOTAL							354496	1567718	1213222	
EXEMPT							226369	224246	-2123	
TOTAL RES										
26-IN NR										
TOTAL VALUE							-\$128,127	-\$1,343,472	-\$1,215,345	948.55%
Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
26-IN RES.	100	RESIDENTIAL LAND	129	130	1	0.80%	146229	147413	1184	0.80%
26-IN RES.	120	RESIDENTIAL IMPROVEMENT	95	96	1	1.10%	1442040	1462666	20626	1.40%
26-IN RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	39	40	1	2.60%	377793	432282	54489	14.40%
26-IN RES.	200	NON-RESIDENTIAL LAND	2	2	0	0.00%	1540	1540	0	0.00%
26-IN RES.	220	NON-RESIDENTIAL IMPROVEMENT	13	13	0	0.00%	6954	7659	705	10.10%
TOTAL							1974556	2051560	77004	
26-IN RES.	9100	EXEMPT RESIDENTIAL LAND	5	3	-2	-40.00%	16960	14650	-2310	-13.60%
26-IN RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	5	3	-2	-40.00%	345538	332315	-13223	-3.80%
TOTAL							362498	346965	-15533	
EXEMPT							1974556	2051560	77004	
TOTAL RES										
26-IN RES										
TOTAL VALUE							\$1,612,058	\$1,704,595	+\$92,537	5.74%

Cuties Maximum (10P)

TaxArea	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
26-OUT N/R	100	RESIDENTIAL LAND	0	2	2	100.00%	0	6666	6666	100.00%
26-OUT N/R	120	RESIDENTIAL IMPROVEMENT	0	2	2	100.00%	0	88707	88707	100.00%
26-OUT N/R	200	NON-RESIDENTIAL LAND	84	77	-7	-8.30%	1343398	1284018	-59380	-4.40%
26-OUT N/R	220	NON-RESIDENTIAL IMPROVEMENT	136	134	-2	-1.50%	186365	210323	23958	12.90%
26-OUT N/R	230	NON-RESIDENTIAL MOBILE HOME IMPROVEMENT	1	1	0	0.00%	640	640	0	0.00%
26-OUT N/R	400	AGRICULTURAL LAND	137	139	2	1.50%	476749	476746	-3	0.00%
TOTAL							2007152	2067100	59948	
26-OUT N/R	9200	EXEMPT NON-RESIDENTIAL LAND	6	6	0	0.00%	154421	154421	0	0.00%
26-OUT N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	6	6	0	0.00%	163417	163417	0	0.00%
26-OUT N/R	9400	EXEMPT AGRICULTURAL LAND	2	2	0	0.00%	56350	56350	0	0.00%
TOTAL EXEMPT							374188	374188	0	
TOTAL RES							2007152	2067100	59948	
26-OUT NR TOTAL VALUE							\$1,632,964	\$1,692,912	\$59,948	3.67%
TaxArea	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
26-OUT RES	100	RESIDENTIAL LAND	74	75	1	1.40%	359771	330475	-29296	-8.10%
26-OUT RES	120	RESIDENTIAL IMPROVEMENT	69	70	1	1.40%	2396657	2458760	62103	2.60%
26-OUT RES	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	18	18	0	0.00%	157186	157050	-136	-0.10%
26-OUT RES	200	NON-RESIDENTIAL LAND	6	7	1	16.70%	52448	55533	3085	5.90%
26-OUT RES	220	NON-RESIDENTIAL IMPROVEMENT	34	35	1	2.90%	174709	182566	7857	4.50%
26-OUT RES	400	AGRICULTURAL LAND	5	5	0	0.00%	86725	86725	0	0.00%
TOTAL							3227496	3271109	43613	
26-OUT RES	9100	EXEMPT RESIDENTIAL LAND	1	1	0	0.00%	7144	4667	-2477	-34.70%
26-OUT RES	9120	EXEMPT RESIDENTIAL IMPROVEMENT	1	1	0	0.00%	28583	35452	6869	24.00%
TOTAL EXEMPT							35727	40119	4392	
TOTAL RES							3227496	3271109	43613	
26-OUT RES TOTAL VALUE							\$3,191,769	\$3,230,990	\$39,221	1.23%

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Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
24-OUT N/R	100	RESIDENTIAL LAND	1	1	0	0.00%	2333	2333	0	0.00%
24-OUT N/R	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	1	0	-1	-100.00%	1233	0	-1233	-100.00%
24-OUT N/R	200	NON-RESIDENTIAL LAND	251	248	-3	-1.20%	1845289	1868754	23465	1.30%
24-OUT N/R	220	NON-RESIDENTIAL IMPROVEMENT	384	384	0	0.00%	2192097	2196700	4603	0.20%
24-OUT N/R	230	NON-RESIDENTIAL MOBILE HOME IMPROVEMENT	1	1	0	0.00%	459	459	0	0.00%
24-OUT N/R	400	AGRICULTURAL LAND	395	400	5	1.30%	1127357	1129932	2575	0.20%
TOTAL							5168768	5198178	29410	
24-OUT N/R	9200	EXEMPT NON-RESIDENTIAL LAND	31	30	-1	-3.20%	360766	330433	-30333	-8.40%
24-OUT N/R	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	12	12	0	0.00%	1026991	1026991	0	0.00%
24-OUT N/R	9400	EXEMPT AGRICULTURAL LAND	1	1	0	0.00%	5559	5559	0	0.00%
TOTAL EXEMPT							1393316	1362983	-30333	
TOTAL RES							5168768	5198178	29410	
24-OUT NR TOTAL VALUE							\$3,775,452	\$3,835,195	\$59,743	1.58%
Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
24-OUT RES.	100	RESIDENTIAL LAND	240	239	-1	-0.40%	801777	838263	36486	4.60%
24-OUT RES.	120	RESIDENTIAL IMPROVEMENT	222	222	0	0.00%	7466951	7656126	189175	2.50%
24-OUT RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	42	41	-1	-2.40%	437394	434952	-2442	-0.60%
24-OUT RES.	200	NON-RESIDENTIAL LAND	10	10	0	0.00%	141689	141689	0	0.00%
24-OUT RES.	220	NON-RESIDENTIAL IMPROVEMENT	82	83	1	1.20%	416005	419338	3333	0.80%
24-OUT RES.	400	AGRICULTURAL LAND	9	9	0	0.00%	140326	140326	0	0.00%
TOTAL							9404142	9630694	226552	
24-OUT RES.	9100	EXEMPT RESIDENTIAL LAND	1	1	0	0.00%	1400	1400	0	0.00%
24-OUT RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	2	2	0	0.00%	1622767	1622767	0	0.00%
24-OUT RES.	9130	EXEMPT RESIDENTIAL MOBILE HOME IMPROVEMENT	3	3	0	0.00%	49506	69631	20125	40.70%
TOTAL EXEMPT							1673673	1693796	20125	
TOTAL RES							9404142	9630694	226552	
24-OUT RES TOTAL VALUE							\$7,730,469	\$7,936,896	\$206,427	2.67%

Springer (note)

Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
24-I NR	120	RESIDENTIAL IMPROVEMENT	2	2	0	0.00%	4589	4589	0	0.00%
24-I NR	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	1	1	0	0.00%	5204	5204	0	0.00%
24-I NR	200	NON-RESIDENTIAL LAND	197	194	-3	-1.50%	455075	471390	16315	3.60%
24-I NR	220	NON-RESIDENTIAL IMPROVEMENT	86	86	0	0.00%	1557327	1607254	49927	3.20%
24-I NR	400	AGRICULTURAL LAND	1	1	0	0.00%	861	861	0	0.00%
TOTAL							2023056	2089298	66242	
24-I NR	9200	EXEMPT NON-RESIDENTIAL LAND	26	28	2	7.70%	295788	332788	37000	12.50%
24-I NR	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	16	17	1	6.30%	3818894	4788165	969271	25.40%
TOTAL EXEMPT							4114682	5120953	1006271	
TOTAL RES							2023056	2089298	66242	
24-I NR										
TOTAL VALUE							-\$2,091,626	-\$3,031,655	-\$940,029	44.94%
Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
24-I RES.	100	RESIDENTIAL LAND	482	484	2	0.40%	668007	676495	8488	1.30%
24-I RES.	120	RESIDENTIAL IMPROVEMENT	433	434	1	0.20%	7330910	7419958	89048	1.20%
24-I RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	73	72	-1	-1.40%	552466	550161	-2305	-0.40%
24-I RES.	200	NON-RESIDENTIAL LAND	4	3	-1	-25.00%	11985	11503	-482	-4.00%
24-I RES.	220	NON-RESIDENTIAL IMPROVEMENT	22	23	1	4.50%	69756	74680	4924	7.10%
24-I RES.	130	RESIDENTIAL MOBILE HOME IMPROVEMENT	19	24	5	26.30%	261188	440114	178926	68.50%
TOTAL							8894312	9172911	278599	
24-I RES.	9100	EXEMPT RESIDENTIAL LAND	7	7	0	0.00%	17879	17879	0	0.00%
24-I RES.	9120	EXEMPT RESIDENTIAL IMPROVEMENT	5	5	0	0.00%	208982	272392	63410	30.30%
24-I RES.	9130	EXEMPT RESIDENTIAL MOBILE HOME IMPROVEMENT	2	2	0	0.00%	7833	7833	0	0.00%
24-I RES.	9200	EXEMPT NON-RESIDENTIAL LAND	1	1	0	0.00%	13088	13088	0	0.00%
24-I RES.	9220	EXEMPT NON-RESIDENTIAL IMPROVEMENT	2	2	0	0.00%	220318	220318	0	0.00%
TOTAL EXEMPT							468100	531510	63410	
TOTAL RES							8894312	9172911	278599	
24-I RES										
TOTAL VALUE							\$8,426,212	\$8,641,401	\$215,189	2.55%

Capulin

(Auto change)

Tax Area	Code	Description	Parcel 2023	Parcel 2024	Parcel Diff	Parcel %	Assessed 2023	Assessed 2024	Assessed Diff	Assessed %
35-OUT N/R	200	NON-RESIDENTIAL LAND	4	4	0	0.00%	41891	41891	0	0.00%
35-OUT N/R	220	NON-RESIDENTIAL IMPROVEMENT	12	12	0	0.00%	6850	6850	0	0.00%
35-OUT N/R	400	AGRICULTURAL LAND	11	11	0	0.00%	42701	42701	0	0.00%
35-OUT RES	100	RESIDENTIAL LAND	5	5	0	0.00%	17322	17347	25	0.10%
35-OUT RES	120	RESIDENTIAL IMPROVEMENT	5	5	0	0.00%	228189	228659	470	0.20%
35-OUT RES	220	NON-RESIDENTIAL IMPROVEMENT	1	1	0	0.00%	26063	26063	0	0.00%
TOTAL							363016	363511	495	0.30%

We are up 26,610,504 taxable value.