



# Quay County Government

300 South Third Street, Tucumcari, NM 88401

Post Office Box 1246

Phone: (575)461-2112 Fax: (575) 461-6208

## AGENDA REGULAR SESSION QUAY COUNTY BOARD OF COMMISSIONERS April 14, 2025

9:00 A.M. Call Meeting to Order  
Pledge of Allegiance  
Approval of Minutes-Regular Session March 24, 2025  
Approval/Amendment of Agenda  
Public Comment  
New Business

- I. **Stephanie Newcomb, Quay County Family Health Center Administrator**
  - Presentation of **March RPHCA Reports**
  - Request Approval of **March Invoices**
- II. **Bill Kardokus, Quay County Emergency Manager**
  - Request Approval of **Final FY22 SHSGP Report (Cybersecurity)**
  - Request Approval of **FY24 HMPG Quarterly Report (Hazard Mitigation Plan)**
  - Request Approval of **FY24 EMPG Quarterly Report (EM Salary and Benefits)**
  - Request Approval of **Command Vehicle Donation Acceptance (Tucumcari)**
  - Request Approval of **Communications Trailer Donation Acceptance (San Juan)**
- III. **Jefferson Byrd, Quay County Assessor**
  - Presentation of **Annual Assessor Report**
- IV. **Jamie Luaders, TQRECC Director**
  - Request Approval of **Resolution No. 48 911 Professionals as First Responders**
- V. **Stephen Salas Quay County Road Superintendent**
  - Request Approval of **RFP 25-02 Recommendation (On Call Engineer)**
  - Presentation of **Road update**
  - Presentation of **Blade report**
- VI. **Samantha Salas Finance Director**
  - Request Approval of **Payment Approval Report**
- VII. **Daniel Zamora, Quay County Manager**
  - Presentation of **Manager's Report**
- VIII. **Adjourn**

Work Session (FY25-26 Budget)



DOC HCM-00599

04/28/2025 11:16 AM Doc Type: COCOM

Fee: (No FieldTag Finance.TotalFees found)

Quay County, NM

Pages 35

Veronica Manley - County Clerk, County





**REGULAR SESSION-BOARD OF QUAY COUNTY COMMISSIONERS**  
**April 14, 2025**  
**9:00 A.M.**

BE IT REMEMBERED THE HONORABLE BOARD OF QUAY COUNTY COMMISSIONERS met in regular session the 14<sup>th</sup> day April, 2025 at 9:00 a.m. in the Quay County Commission Chambers, Tucumcari, New Mexico, for the purpose of taking care of any business that may come before them.

**PRESENT & PRESIDING:**

Jerri Rush, Chairwoman  
Brian Fortner, Member  
Dallas Dowell, Member  
Veronica Manley, County Clerk  
Daniel Zamora, County Manager

**OTHERS PRESENT:**

Samantha Salas, Quay County Finance Director  
Dennis Garcia, Quay County Sheriff  
Rico Marano, Quay County DWI Coordinator  
Lucas Bugg, Quay County Fire Marshall  
Dana Paul Leonard, Quay County Rural Addressor  
Felicia Griggs, Quay County Administrative Assistant  
Ron Warnick, Quay County Sun  
Patsy Gresham, Quay County Resident  
Ben White, Quay County Resident  
Theresa Lafferty, Quay County Treasurer  
Jefferson Byrd, Quay County Assessor  
Lila Aragon, Quay County Dispatch  
Ellen White, Quay County Chief Deputy Clerk  
Jamie Luaders, Quay County Dispatch Director  
Alan Daugherty, Tucumcari Historical Association

Chairwoman Rush called the meeting to order and led the Pledge of Allegiance.

A MOTION was made by Brian Fortner SECONDED by Dallas Dowell to approve March 24, 2025 regular session minutes. MOTION carried with Rush voting "aye", Dowell voting "aye" and Fortner voting "aye".

Daniel Zamora, County Manager, requested to remove 5th item on Stephen Salas report from the agenda. A MOTION was made by Dallas Dowell, SECONDED by Brian Fortner to approve the agenda with changes. MOTION carried with Rush voting "aye", Dowell voting "aye" and Fortner voting "aye".

**PUBLIC COMMENTS:**

- Alan Daugherty, Tucumcari Historical Association announced Rawhide Days will be held June 20<sup>th</sup>-June 22<sup>nd</sup>. Daugherty thanked the Commissioners for use of the fairgrounds.
- Daniel Zamora, County Manager, presented Patsy Gresham past Quay County Treasurer a plaque for 9yrs of service at Quay County.

**NEW BUSINESS:**

Bill Kardokus, Quay County Emergency Manager, gave an Emergency Management update for his office and presented the following items for approval:

- Approval of Final FY22 SHSGP Report. A MOTION was made by Brian Fortner, SECONDED by Dallas Dowell to approve report. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye". Copy Attached.
- Approval of FY24 HMPG Quarterly Report. A MOTION was made by Dallas Dowell, SECONDED by Brian Fortner to approve report. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye". Copy Attached.
- Approval of FY24 EMPG Report Quarterly Report. A MOTION was made by Brian Fortner, SECONDED by Dallas Dowell to approve report. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye". Copy Attached
- Approval of Command Vehicle Donation Acceptance from the City of Tucumcari. A MOTION was made by Dallas Dowell, SECONDED by Brian Fortner to approve report. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye".
- Approval of Communications Trailer Donation Acceptance from San Juan County. A MOTION was made by Brian Fortner, SECONDED by Dallas Dowell to approve report. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye".

Jefferson Byrd, Quay County Assessor presented the Assessor report. See Attached.

Jamie Luaders, TQRECC Director requested approval of Resolution 48, 911 Professionals as First Responders. A MOTION was made by Dallas Dowell, SECONDED by Brian Fortner to approve Resolution 48. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye". A copy is attached.

Samantha Salas, Quay County Finance Director, presented the Accounts Payable. A MOTION was made by Dallas Dowell, SECONDED by Brian Fortner to approve the Accounts Payable Report. MOTION carried with Rush voting "aye", Dowell voting "aye" and Fortner voting "aye".

Daniel Zamora, Quay County Manager presented the following items for the Managers Report.

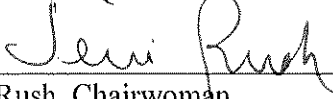
- NMC Summer Conference will be held in Curry County on June 16<sup>th</sup>-19<sup>th</sup>.
- State approved Capital Outlay for concession stand at fairgrounds, plumbing and air conditioning.
- Quay County received an extension reauthorization for \$10,000,000 for hospital until June 2026.

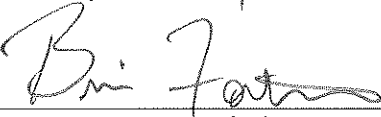
Other Quay County Business That May Arise during the Commission Meeting and/or comments from the Commissioners: FY 25-26 Budget Work Session following meeting.

There being no further business, a MOTION was made by Brian Fortner SECONDED by Dallas Dowell to adjourn. MOTION carried with Rush voting "aye", Fortner voting "aye" and Dowell voting "aye". Time noted 9:53 a.m.

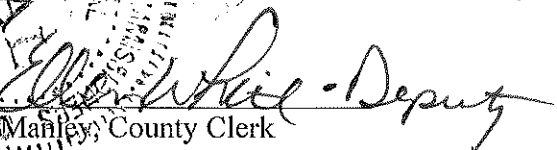
Respectfully submitted by Veronica Manley, County Clerk.

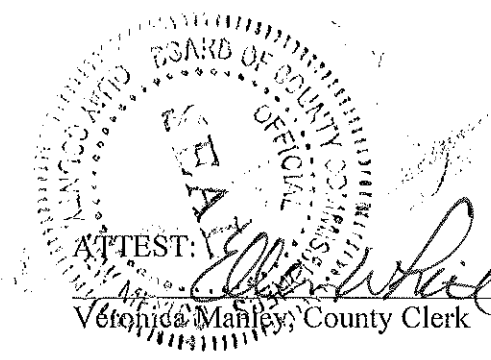
BOARD OF QUAY COUNTY COMMISSIONERS

  
\_\_\_\_\_  
Jerri Rush, Chairwoman

  
\_\_\_\_\_  
Brian Fortner, Commissioner

  
\_\_\_\_\_  
Dallas Dowell, Commissioner

ATTEST:   
\_\_\_\_\_  
Veronica Manley, County Clerk





**STATE OF NEW MEXICO**  
**Department of Homeland Security and Emergency Management**  
**FINAL NARRATIVE PROGRESS REPORT**

The information provided will be used by the grantor agency to monitor grantee performance and project implementation to ensure proper use of Federal funds. No further monies or other benefits may be paid out under this program unless this report is completed and filed on time as required. The Narrative Progress Report must support the expenditures in the Financial Progress Report.

<b>1. GRANTEE NAME AND ADDRESS</b>  Quay County, 300 S Third St, Tucumcari, NM 88401		<b>2. STATE GRANT NUMBER</b>  EMW-2022-22-00044	<b>3. REPORT NO.</b>
		<b>4. REPORTING PERIOD (Dates) INCLUDE ENTIRE GRANT PERIOD</b> From: 1/1/2023 To: 3/31/2025	
<b>5. SHORT TITLE OF PROJECT:</b> Use one form per program. Check appropriate box above.  SHSGP Cybersecurity		<b>6. GRANT AMOUNT</b>  \$100,000.00	<b>7. TYPE OF REPORT</b>  Final
<b>8. NAME AND TITLE OF PROJECT MANAGER</b>  Bill Kardokus, Emergency Manager		<b>9. SIGNATURE OF PROJECT MANAGER</b>	<b>10. DATE OF REPORT</b>  03/26/2025

**11. COMMENCE NARRATIVE REPORT HERE**

- Final Progress Report (Summary narrative covering the entire project period)**
- 1. Describe activities related to the initial project work plan as submitted in the award application:**  
 Updating software and hardware to keep current with changing cybersecurity needs. This was necessary to protect sensitive information from coming into the hands of bad actors who would attach the cyber framework.
  - 2. Explain any project modifications, or significant events that occurred, and how did they affected the project:**  
 It was determined that not all hardware was included in the original grant application. An amendment was granted to include computers and peripherals.
  - 3. Explain project achievement, and final project results, including project impact on the jurisdiction:**  
 The County servers are now secure with the latest software, computers running outdated software and having no updatable options were replaced with current computers that could meet today's cybersecurity demands.
  - 4. Explain how this project relates to the State Homeland Security Strategy and identify continued unmet needs:**  
 Our objectives were in harmony with the National Cyber Framework Review. The updates and replacements were especially critical coming into the election of 2024. Obviously, this is not a one and done project. Tech advances will require that additional upgrades and replacements will be require. There is also a need to upgrade items in our mobile EOC especially since our jurisdiction has a major thoroughfare for DOE shipments that are at risk of terror attacks due to our remote location.
  - 5. Other pertinent information that relates to this project, or was significant to project activities:**  
 These upgrades and replacements have allowed for greater interconnectivity among local law enforcement with other local, state and federal jurisdictions. This has resulted in quicker turn around of needed information during complex law enforcement activities.
  - 6. Explain the jurisdiction's success in accomplishing the project work plan according to the timelines and milestones or other performance measures provided in the award application:**  
 There was a great deal of turnover in the Emergency Manager's position in Quay County during the timeline of this grant. Once stability had been added to that position, an extension was requested and granted. All documentation and project work was brought current and completed within the newly granted timeline.

<b>12. CERTIFICATION BY GRANTEE :</b> I certify that the activities conducted are aligned with <i>State Homeland Security Strategy</i> goals and objectives, <i>Homeland Security Exercise Evaluation Plan</i> requirements, the project plan as stated in the application and/or Scope of Work, comply with grant program guidelines, and have received DHSEM pre-approval where required.	<b>13. DATE</b>
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Signatory Official Signature

## INSTRUCTIONS FOR DOCUMENTATION AND COMPLETION OF FINAL NARRATIVE PROGRESS REPORT

Grantees are required to submit a Final Narrative Progress Report on project activities and accomplishments as provided in the scope of the project. Progress reports shall compare actual accomplishments to the objectives established in the jurisdiction's award application project timeline, report reasons for deviations, and justification for a timeline adjustment. **The Final Narrative Progress Report must support all expenditures during the Project Grant Period**

1. **Date Due.** Final Progress Reports are due 45 days after the end of the performance period. The Final Progress Report does not replace the last Quarterly Narrative Progress Report. Refer to the obligating award document regarding "Reimbursements" and "Penalties for Non-Compliance" regarding delinquent reports. Regular quarterly reports are due:

<u>Due No Later Than:</u>	<u>Reporting Period:</u>
January 15	October 1 – December 31
April 15	January 1 – March 31
October 15	July 1 – September 30
July 15	April 1 – June 30

2. **Submission.** Submit the report with original signatures to the address below. The report or supplemental documentation may be faxed or sent electronically for expediency, if promptly followed by the report with original signatures.

NM Department of Homeland Security and Emergency Management  
Attention: Grant Unit  
PO Box 27111  
Santa Fe, New Mexico 87502

General Telephones  
Phone: (505) 476-9610  
Phone: (505) 476-9603  
FAX: (505) 476-9695

3. **Grant Administration and Project Management:** Grant information along with DHSEM points of contacts is available by visiting our website at [www.nmdhsem.org](http://www.nmdhsem.org).
4. **Form and Execution.** Grantees shall use this form as a face sheet. Use one form per report per grant program and check the appropriate box. Attach additional pages as needed. The Final Progress Report shall be signed by the project manager and the authorizing official designated on the obligating award document. Signatures of two separate individuals are required on the Narrative Report. Immediately advise DHSEM of any changes to the signatory officials listed on the grant award. Personnel changes in signatory authority may require a grant award amendment.
5. **Reporting Requirements.** The reporting requirements are designed to provide the DHSEM with sufficient information to monitor grant implementation, project implementation and goal achievement in support of the State Homeland Security Strategy and the Homeland Security Exercise Evaluation Plan (HSEEP). Narrative Progress Reports must be performance-based, and relate to the project scope of work or application narrative, correlating with goals, objectives, timelines, milestones and accomplishments. Attach meeting agendas and minutes. Exercise After-Action Reports (AAR) is due 30 days after completion of an exercise. Training documentation should be attached to Financial Progress Reports with expenditures. Each project element (equipment, exercise, training, planning, management and administration (M&A)) outlined in the obligating award document shall be included in the Narrative Progress Report. Records shall be maintained for three years from date of grant closeout.

**STATE OF NEW MEXICO**  
**DEPARTMENT OF HOMELAND SECURITY & EMERGENCY MANAGEMENT**



Mitigation Program Quarterly Performance Report (QPR)		REPORTING PERIOD	PERCENT COMPLETE
<b>SUB-RECIPIENT NAME &amp; ADDRESS</b>	GRANT NUMBER	FROM: January 1, 2025	
Quay County 300 S 3rd St. Tucumcari, NM 88401	FM-5461-0001-NIM	TO: March 31, 2025	
	<b>PROJECT TITLE</b>	<b>REPORT TYPE :</b>	
<b>GRANT PROGRAM</b>	Quay County - HMP Update	Quarterly	
	<b>TOTAL AWARD (FED, NON-FED, &amp; SRMC)</b>	<b>COST SHARE MATCH</b>	2
	\$64,541.28	25% NON-FEDERAL MATCH	
<b>NAME/TITLE OF PROJECT MANAGER</b>	<b>SIGNATURE OF PROJECT MANAGER</b>		
Bill Kardokus, Emergency Manager			

**Narrative Report (attach additional sheets if necessary):**  
RFP was prepared and sent to county admin offices for approval. Waiting on that approval.

**Problems/Delays Encountered and Reasons Why:**

**DHSEM USE ONLY BEYOND THIS LINE**

DHSEM Signature:

**STATE OF NEW MEXICO  
DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT**

**QUARTERLY FINANCIAL PROGRESS REPORT**

The information in this report will be used by the grantor agency to monitor grantee cash flow, grantee performance and project implementation to ensure proper use of Federal funds. No further monies or other benefits may be paid out under this program unless this report is completed and filed as required. All reimbursement requests must be accompanied by supporting documentation such as copies of invoices, delivery receipts, timesheets, certified payroll reports, warrants, contracts, etc.

<b>SUB-RECIPIENT NAME &amp; ADDRESS</b>	<b>GRANT NUMBER</b>	<b>REPORTING PERIOD</b>
Quay County 300 S 3rd Street Tucumcari, NM 88401	FM-5461-0001-NM	FROM: January 1, 2025
	<b>PROJECT TITLE</b>	TO: March 31, 2025
	Quay County - Hazard Mitigation Plan Update	REPORT TYPE :      Quarterly
<b>GRANT PROGRAM</b>	<b>TOTAL AWARD (FED, NON-FED, &amp; SRMC)</b>	<b>COST SHARE MATCH</b>
Hazard Mitigation Grant Program Post Fire	\$64,541.28	25% NON-FEDERAL MATCH
<b>NAME/TITLE OF PROJECT MANAGER</b>	<b>SIGNATURE OF PROJECT MANAGER</b>	<b>DATE</b>
Bill Kardokus, Emergency Manager		

BUDGET TABLE							
	Contractual	Supplies	SRMC				
Total Grant Award Amount	\$ 44,850.00	\$ 1,275.00	\$ 3,041.28				
Previously Reported Expenditures	\$ -	\$ -	\$ -				
Total Reimbursement Requested To Date	\$ -	\$ -	\$ -				
Total Payments Received To Date	\$ -	\$ -	\$ -				
Total Expenditures This Quarter	\$ -	\$ -	\$ -				
Reimbursement Requested This Quarter	\$ -	\$ -	\$ -				
Local Match	\$ 14,950.00	\$ 425.00	\$ -				
Grant Amount Remaining	\$ 44,850.00	\$ 1,275.00	\$ 3,041.28	\$ -	\$ -	\$ -	\$ -

<b>CERTIFICATION BY GRANTEE:</b> I certify that the financial expenditures submitted for reimbursement with this report, including supporting documentation, are eligible, and allowable expenditures consistent with the project goals and objectives and grant guidance, have not been previously requested, and that payment is due.	
<b>SIGNATURE OF SUB-RECIPIENT FINANCIAL REPRESENTATIVE</b>	<b>DATE</b>
<b>DHSEM USE ONLY BEYOND THIS LINE</b>	
<b>DHSEM Signature:</b>	



New Mexico Department of Homeland Security & Emergency Management  
 FY 2023 Emergency Management Performance Grant - Quarterly Performance Progress Report



GRANT PROGRAM \_\_\_\_\_ EMPG \_\_\_\_\_ GRANT NUMBER \_\_\_\_\_  
 SUBRECIPIENT QUAY COUNTY TODAY'S DATE 04/0/2025  
 POINT OF CONTACT Bill Kardokus PHONE # (575) 461-8535  
 E-MAIL ADDRESS BILL.KARDOKUS@QUAYCOUNTY-  
 NM.GOV

LOCAL SUBRECIPIENT QUARTERLY REPORT		
PERFORMANCE PERIOD	LOCAL REPORT	REPORT DUE DATE
January 1 - March 31	Quarterly PPR & FFR	April 15
<b>Current Status of Grant Activities</b>	<input checked="" type="checkbox"/> On Schedule <input type="checkbox"/> Activities Behind Schedule <input type="checkbox"/> DELAYED < 90 days	

EMPG FUNDED POSITION ROSTER		
FUNDED POSITION	NAME OF INDIVIDUAL IN POSITION	PERCENT FUNDED
EMERGENCY MANAGER	Bill Kardokus	100%

EMPG ARPA / OFF CYCLE FUNDING	
What is the total dollar amount of your Sub-grant Award?	<b>\$28,011.50</b>
What is the total dollar amount expending <u>this quarter</u> ?	<b>\$7291.98</b>
What is the total dollar amount expended <u>since the start date</u> of the SGA?	<b>\$14701.35</b>

PROGRAM NARRATIVE
<p><b>PROJECT ACTIVITIES:</b> Met with San Jon Windfarm regarding decommissioning and installation of new wind turbines, reviewed and distributed EOP to public safety agencies; Meetings regarding Region Emergency Planning Committee; Submitted RFP for HMP Proposals to Finance Office and County Manager for review and approval; Met with County Manager and Tucumcari City Manager to fill in positions on our EOC; Began meeting with individuals picked to work in EOC; Met with Village of Logan to discuss what we can do to work together better; Attended 0-305 class for Type 3 All Hazards Incident Management Team in Artesia; Had Task Book opened for Planning Chief Exercise; Had Task Book opened for PIO; Legislative Session Affiliate meetings; EVOC Training with Tucumcari Fire; Alert and Warning Communications Community of Practice Webinar (IPAWS); Finalized preparations for Active Shooter/MCI tabletop to be held Feb 12; Completed L 102 Science of Disaster. L103 Emergency Operations which completed the basic academy; Participated in Logan Schools training for school reunification; Active Shooter/MCI tabletop with Tucumcari Schools; Established relationship with Quay County Health Council; Met with Red Cross to discuss various responses and assets available to Quay County; Attended Integrated Preparedness Planning Workshop with Region 1; Supported Pipeline Emergency Response Training in Tucumcari; Finalized first draft of AAR from tabletop exercise and sent out for review; Worked closely with Excel Energy and various stakeholders and community during PSPS in Quay; Arranged for firefighters to receive training from State Fire Marshal's office on a monthly basis- March will be extrication; Prepared shelter plan for City of Tucumcari; Prepared Evacuation Plan for City of Tucumcari; Prepared Distribution Plan for Quay County; Prepared Extreme Weather Plan for Quay County; Developed Critical Incident Plan for Quay County Courthouse; began preparation for instructing 105 Course, Public Information Basics; Completed AWR 232 Mass Fatalities Planning &amp; Response in Rural Communities Course; Applied for Storm Ready Certification renewal with National Weather Service; Completed G191 ICS/EOC Interface Workshop;</p>

New Mexico Department of Homeland Security & Emergency Management  
FY 2023 Emergency Management Performance Grant - Quarterly Performance Progress Report

**PROJECT MODIFICATIONS:** Explain any work plan modifications for this quarter.  
N/A

**THIRA & SPR:** Explain how this project closes capability gaps identified in the THIRA and SPR.  
Work continues on THIRA. Review and modifying EOP by assigning Individuals to specific ESF's;

**UNMET NEEDS, ISSUES/CONCERNS:** Report any issues or concerns or unmet needs encountered while conducting grant activities; how they affect the project outcomes and how they were/or will be resolved.

**COLLABORATIVE EFFORTS:** Multi-Agency and Community tabletop regarding county MCI plan; Began talks with State Fire Marshal's office to bring training to Quay County Fire Departments.

**SHORTFALLS:** Describe shortfalls encountered, how they affect the outcome of the work plan, and how they were/will be mitigated? (For example: real-world emergency or disaster, back-ordered equipment, delays in installation, etc.)

**ADDITIONAL ACTIVITIES:** Report additional activities which took place in this quarter.

CERTIFICATION BY SUB-RECIPIENT	
Initial & Sign Below.	
I certify that the activities conducted are aligned with the federal and state Emergency Management Grant Program Notice of Funding Opportunity (NOFO), NMDHSEM's fully executed Sub-Grant Agreement, approved work plan, Integrated Improvement Plan (IPP), and budget sheets.	
_____	
The sub-recipient agrees to comply with the SHSGP grant guidelines and has received NMDHSEM prior approval where required.	
_____	
I certify that by entering my name electronically indicates my official digital signature.	
_____	
_____	_____
EMPG PROGRAM OFFICIAL	DATE

NMDHSEM GRANTS SUPPORT UNIT	
_____	_____
GRANTS MANAGER SINGATURE	DATE

PAY PERIOD	WAGES	FICA 6.2%	MEDCARE 1.45%	PERA	RHCA	INSURANCE	WKCOM	Total Benefits	Hourly Rate
1/11/2025	\$ 1,520.00	\$ 108.29	\$ 20.53	\$ 171.76		\$ 247.33		\$ 547.91	\$19.00
1/25/2025	\$ 1,520.00	\$ 116.28	\$ 22.04	\$ 171.76				\$ 310.08	\$19.00
2/8/2025	\$ 1,520.00	\$ 108.29	\$ 20.53	\$ 171.76		\$ 247.33		\$ 547.91	\$19.00
2/22/2025	\$ 1,520.00	\$ 114.11	\$ 21.63	\$ 180.35		\$ 247.33		\$ 563.42	\$ 19.95
3/8/2025	\$ 1,596.00	\$ 114.11	\$ 20.53	\$ 180.35		\$ 247.33		\$ 562.32	\$19.95
3/27/2025	\$ 1,676.00	\$ 120.23	\$ 22.79	\$ 189.39		\$ 247.33	\$ 2.30	\$ 582.04	\$20.95
4/5/2025	\$ 1,676.00	\$ 120.23	\$ 22.79	\$ 189.39		\$ 247.33		\$ 579.74	\$20.95

<b>SUB-TOTAL</b>	\$ 11,028.00	\$ 801.54	\$ 150.84	\$ 1,254.76	\$ -	\$ 1,483.98	\$ 2.30	\$ 3,693.42
<b>TOTAL</b>	\$ 11,028.00	\$ 801.54	\$ 150.84	\$ 1,254.76	\$ -	\$ 1,483.98	\$ 2.30	\$ 3,693.42
<b>50%</b>	\$ 5,514.00	\$ 400.77	\$ 75.42	\$ 627.38	\$ -	\$ 741.99	\$ 1.15	\$ 1,846.71

Wages	\$ 5,514.00
Benefits	\$ 1,846.71
<b>TOTAL INVOICE</b>	<b>\$ 7,360.71</b>

I, Samantha Salas\_ certify that this payroll correct and true.

Name \_\_\_\_\_

Signature \_\_\_\_\_

**NEW MEXICO DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT**  
Request for Reimbursement - Non-Disaster

DHSEM Date & Time Stamp



NAME OF GRANT EMPG

FOR DHSEM USE ONLY

**SUB-RECIPIENT INFORMATION**  
\*Exactly as specified on Sub-Grant Agreement

Sub-Grant No. EMPG2024-Quay  
Recipient's Name QUAY COUNTY  
Remit Address PO BOX 1246 TUCUMCARI, NM 88401

Point of Contact Bill Kardokus  
e-Mail LLKARDOKUS@QUAYCOUNTY-NM.GC  
Phone (575) 461-3585

**INVOICE INFORMATION**

Date 4/10/2025  
POP 7/1/2024-6/30/2025  
Invoice # 3  
Partial Payment Amount: \$ 7,360.71  
Final Payment Amount: \$ -

REMIT TO ADDRESS: (if different than Sub-Grantee info.)  
300 South Third St  
Tucumcari, New Mexico 88401

P.O. Number \_\_\_\_\_  
P.O. Line Numbers \_\_\_\_\_

Payment Final  Partial   
Quarterly Reports Current Yes  No   
Sub-Grant Analyst Reviewed \_\_\_\_\_ Date \_\_\_\_\_  
Voucher Number \_\_\_\_\_ Amount \$ \_\_\_\_\_  
Financial Specialist Review \_\_\_\_\_ Date \_\_\_\_\_

**DHSEM PROGRAM REVIEW**

The aforementioned jurisdiction has met all programmatic performance requirements, has no outstanding compliance issues, and the expenses related to this request are allowable under this grant and sub-grant.

Program Signature / Date: \_\_\_\_\_

PROJECT / CATEGORIES	APPROVED BUDGET		INVOICE AMOUNT <small>(This Request)</small>		INVOICE THIS AMOUNT TO DATE <small>(Not Including This Request)</small>		REMAINING BALANCE	
	SUB-GRANT FUNDS	COST MATCH FUNDS	SUB-GRANT FUNDS	COST MATCH FUNDS	SUB-GRANT FUNDS	COST-MATCH FUNDS	SUB-GRANT FUNDS	COST-MATCH FUNDS
1 WAGES AND BENEFITS	\$ 28,012.00	\$ 28,012.00	\$ 7,360.71	\$ 7,360.71	\$ 13,310.65	\$ 13,310.65	\$ 7,340.64	\$ 7,340.64
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 28,012.00</b>	<b>\$ 28,012.00</b>	<b>\$ 7,360.71</b>	<b>\$ 7,360.71</b>	<b>\$ 13,310.65</b>	<b>\$ 13,310.65</b>	<b>\$ 7,340.64</b>	<b>\$ 7,340.64</b>

**SUB-RECIPIENT CERTIFICATION**

I, Bill Kardokus, do hereby certify: 1) the information on this invoice is true and correct; 2) the expenses are allowable under the grant and sub-grant; 3) the match requirement has been met; and 4) the attached documentation is valid.

I, Samantha Salas, certify this invoice and the documentation has been reviewed and the expenses are allowable, in compliance with the grant and sub-grant requirements.

Sub-Recipient Signature \_\_\_\_\_ Date \_\_\_\_\_  
Sub-Recipient Fiscal Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

**FOR DHSEM USE ONLY**

**NOTES**

I do hereby certify: 1) the information on this invoice is true and correct; 2) the match requirement has been met; and 3) the attached back-up documentation is valid and this invoice and all of its backup documentation has been reviewed and is in accordance with corresponding grant and sub-grant requirements.

Grants Manager Signature & Date \_\_\_\_\_  
Grants Management Bureau Chief Signature & Date 4/14/2025



**STATE OF NEW MEXICO**

**DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT**

**QUARTERLY FINANCIAL PROGRESS REPORT**

The Information in this report will be used by the grantor agency to monitor grantee cash flow, grantee performance and project implementation to ensure proper use of Federal funds. No further monies or other benefits may be paid out under this program unless this report is completed and filed as required. All reimbursement requests must be accompanied by supporting documentation such as copies of invoices, delivery receipts, timesheets, certified payroll reports, warrants, contracts, etc.

<b>1. GRANTEE NAME &amp; ADDRESS</b>		<b>2. STATE GRANT NUMBER</b>	<b>3. REPORTING PERIOD</b>
Quay County 300 S 3rd St. Tucumcari, NM 88401		EMPG2024-Quay	FROM: October 1, 2024
		<b>4. REPORT NUMBER</b>	TO: December 31, 2024
		2	

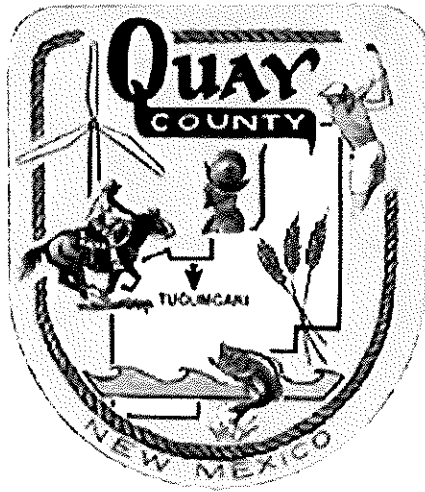
<b>5. GRANT YEAR</b>	<b>6. GRANT TYPE</b>	<b>7. GRANT AMOUNT</b>	<b>8. REPORT TYPE (QUARTERLY OR FINAL)</b>
2024	EMPG	\$28,012.00	Quarterly

<b>9. NAME/TITLE OF PROJECT MANAGER</b>	<b>10. SIGNATURE OF PROJECT MANAGER</b>	<b>DATE</b>
Bill Kardokus / Emergency Manager		

<b>11. BUDGET TABLE</b>							
	Equipment	Exercise	Training	Planning	Salary	Benefits	Emergency Management Operating Costs
Total Grant Award Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,012.00
Previously Reported Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,310.65
Total Reimbursement Requested To Date	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,310.65
Total Payments Received To Date	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures This Quarter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,360.71
Reimbursement Requested This Quarter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,360.71
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,360.71
Grant Amount Remaining	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,340.64

**CERTIFICATION BY GRANTEE:** I certify that the financial expenditures submitted for reimbursement with this report, including supporting documentation, are eligible, and allowable expenditures consistent with the project goals and objectives and grant guidance, have not been previously requested, and that payment is due.

<b>SIGNATURE OF CHIEF FINANCIAL OFFICER</b>	<b>DATE</b>



2024  
Quay County  
ASSESSOR'S  
ANNUAL REPORT

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## MISSION

The Quay County Assessor is committed to serving the property owners of the county by 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 (1% Fund) to successfully arrive at current and correct values throughout Quay County.

*Our ethos is to provide fair and equitable property valuations to the property owners of Quay 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.



## **THE PROPERTY VALUATION PLANS:**

All property valued by the Assessor's Office within Quay County is valued under either the Valuation Maintenance Plan or the Re-appraisal Plan.

- The Property Valuation Plans strive to value approximately 8300 real property accounts, 1350 mobile home accounts, 400 personal property accounts and 38,000 head of livestock/350 accounts within the county.
- These plans place emphasis on equitable valuation; monitoring local market values by analyzing sales and adding all new construction to the assessment roll.
- Goals are set for each appraiser depending on skill, experience and expertise.
- Adequate funding for the plans benefit all property owners of Quay County through current and correct property values which results in equitable taxation.

The basic motivation for any revaluation is equality. Over appraised property will cause the property owner to pay more than his/her fair share of taxes and undervalued appraisals will contribute to a lower tax base causing higher tax rates. Undervaluation can also affect bonding capacity.

The Property Valuation Plans are the guiding instruments that the Assessor's Office utilize to achieve its goal of current and correct property values for Quay County. *(Ref. NMSA 1978, 7-36-16).*

The County Property Valuation Fund is the source of revenue for the Property Valuation Program. *(Ref. NMSA 1978, 7-38-38.1).*

## The Valuation Maintenance Plan:

In the valuation maintenance plan, values are assessed based on specific state laws and regulations, court decisions, standards of practice and current data. Data includes market sales, replacement costs, neighborhood trends and current use. If the statutes, regulations and/or data change, values must adjust to prevent incorrect, obsolete or inaccurate property values.

In Quay County all taxable property is to be physically visited and updated at least every five years unless its value changes due to a sale or because of new or omitted construction. GIS (Geographic Information System) mapping in conjunction with the CAMA (Computer Assisted Mass Appraisal) system is expected to be utilized to ensure all properties are reviewed in the five-year period. The implementation of flyovers will help ensure that every property within the county is visited within the stated timeline. Required activities for the valuation maintenance plan are presented below in order they occur.

**1. Performance Analysis** - A performance analysis determines whether values are equitable and consistent with the market. In mass appraisal the primary tool for analysis is the sales ratio study. In Quay County an overall sales ratio study is performed annually, the current study is on page 11.

**2. Analysis of Available Resources** - Before goals and objectives can be defined for property valuation the Assessor must take stock of the budget, staff, existing systems and practices, data processing support, and parcel maps. In Quay County this is done on a continual basis.

**3. Planning and Organization** - This is the most important aspect of revaluation. The Assessor and team members identify target completion dates, performance objectives, and develop a strategic plan/schedule to achieve set goals and deadlines.

In Quay County the Assessor and team members share responsibilities and set standards for data collection and field inspections within the limited time each individual has. Mandated deadlines are crucial to the planning process; for example, Notices of Value are required by statute to be mailed every year prior to April 1<sup>st</sup>.

**4. Computer Assisted Mass Appraisal (CAMA)** - In 2017 a new CAMA system was deployed in the Assessor's Office which utilizes the latest technological advances. This appraisal system allows the office to adapt efficiently ensuring an equitable and responsive valuation process. The Assessor's Office strives to improve the functionality and versatility of the system with improvements occurring on a regular basis.

**1. Data Collection and Values** - Data is collected, edited, and qualified for use by market analysis, cost approach (Marshall and Swift) and income analysis. Appraisers

perform periodic reviews of properties, collecting current data, verifying sketches, photo information and property use. Market modeling and sales-ratio studies are used in the verification of the appraisal process ensuring accuracy and consistency of property values. Data collection is done daily in the assessor's office by means of affidavit either received from a title company or through a mail-out by our office, field inspections, construction permits and conversations with local real estate participants along with physical site visits.

A critical element of data collection is quality control. Valid testing and editing is needed before the data is used for valuation. The quality of the data determines the accuracy of property values. We are currently working through each account to ensure accurate data and documentation.

Another important process to the valuation of property is the property owner's ability to protest their value. Notices of Value are mailed out to the property owner no later than April 1<sup>st</sup> of each year. Property owners have 30 days after receiving their Notice of Value to file a protest with the Assessor's Office. When an individual arrives to protest, an appraiser will conduct a review the information and determine if an adjustment to the value is warranted. If a valuation adjustment is not warranted and the protestant would like to continue their protest, a formal protest hearing is conducted with 2 board members from the local community as well as 1 board member from the Property Tax Division.

**2. Preparation of the Assessment Tax roll** - At the completion of the assessment cycle the tax roll is compiled by the Assessor's office and turned over to the State to determine the taxes due based on that valuation. The rates set by the state must then be approved by the Quay County Commission. Final property values are listed on the tax roll.

Spreadsheets are also developed which contain the property account number, parcel code, address and year of last update. These spreadsheets are used by administration as well as appraisers to track goals, performance and valuation plan guidelines.

## **The Re-appraisal Plan**

Re-appraisals are annual adjustments applied to properties in-between the valuation maintenance plan. The Assessor's Office is mandated to re-appraise properties either once per year or once every two years. All assessed property within Quay County is valued annually using the re-appraisal plan. According to New Mexico Statute 7-36-16 property must be valued at its "current and correct" value.

In mass appraisal, the Computer Assisted Mass Appraisal (CAMA) system uses property characteristics and sales data to research and generate values. Next, a ratio study evaluates the accuracy of the stratified neighborhood models.

Currently, Assessor team members spend up to 2 years driving around the county looking at and verifying taxable assets by each individual account. Utilizing aerial photography and implementing the software to quickly select the properties with noticeable differences will allow us to input new assets in a much timelier manner while also increasing the efficiency of the Assessor's office.

## **What you need to know**

Below is a list of tables with information regarding Quay County's assets over recent history. We have included 3 tables, 2025 (at time of this report), 2024, and 2023 Short Abstract Reports. Of direct interest, the current net taxable assets are \$279,093,112, that is an increase of \$14,278,626 from the previous year. Those values are highlighted at the bottom of their respective tables. This includes a reduction in taxable value due to the individual Veteran's exemptions going from \$4,000 to \$10,000 for a monetary increase from \$6,478,400 to \$8,150,191 in exempted assets. In the coming year, we will be implementing the Veteran's disability exemption to their primary residence, at this time, it is not calculable as to the total reduction in value to the county. Another consideration is that the Veteran Exemption is capable of being applied to all properties while the Disability Exemption is to primary residence only.

The county's increase in value is due to several factors, but most noticeably, we applied the 3% increase which is required in NM statutes 7-36-21.2 as a means of keeping property values "current and correct". Another factor is the increase in property values from sales, most notably in the Logan/Ute Lake area, and finally an increase in livestock values.

We are working on Quality Control measures that will ensure that each property account is accurate and kept accurate in a dynamic environment. We have begun working through each property account and checking that all proper documentation is attached and no exemptions are mis-allocated.

**2025 Short Abstract**  
 Quay County Assessor as of:  
 03/24/2025

Tax Area	Occurs/ Parcels	Acres/ SQFT	Taxable Actual	Taxable Assessed	StateAssd Actual	StateAssd Assessed	Total Tax Actual	Total Tax Assess	Exempt Actual	Exempt Assess
1	1,801 1,100	2,303,991 1,110,402	68,414,303	22,804,788	0	0	68,414,303	22,804,788	120,998	40,333
1_1	5,042 2,728	83,713 2,934,184	125,166,285	41,722,216	0	0	125,166,285	41,722,216	1,849,270	616,425
1_2	4,714 3,128	640,357,217 84,726	40,395,756	13,465,173	92,697,493	30,899,164	133,093,249	44,364,337	3,683,494	1,227,836
1_3	2,397 1,885	2,637,730 1,981,742	109,287,841	36,429,298	46,594,234	15,531,411	155,882,075	51,960,709	24,331,112	8,110,368
19	177 104	184,106 159,359	5,924,101	1,974,703	0	0	5,924,101	1,974,703	0	0
19_1	81 43	51,201 51,047	1,485,431	495,144	0	0	1,485,431	495,144	143,352	47,784
19_2	1,757 1,020	259,931,737 6,575	13,920,281	4,640,041	6,485,194	2,161,732	20,405,475	6,801,773	435,985	145,326
19_3	140 125	4,372,873 10,000	889,386	296,470	1,228,790	409,597	2,118,176	706,067	684,051	228,016
23_47	30 17	26,070 25,826	1,186,397	395,469	0	0	1,186,397	395,469	0	0
23_67	228 125	35,442,890 0	2,127,748	709,240	779,747	259,916	2,907,495	969,156	29,482	9,828
32	144 89	220,453 102,631	12,674,064	4,224,690	0	0	12,674,064	4,224,690	0	0
32_1	2,592 1,684	1,944,722 1,031,325	98,358,929	32,786,307	0	0	98,358,929	32,786,307	93,075	31,026
32_2	1,481 1,109	221,762,750 35,936	25,671,461	8,557,092	48,256,786	16,085,596	73,928,247	24,642,688	1,802,494	600,833
32_3	1,195 1,003	3,806,944 379,024	30,402,405	10,134,143	7,073,985	2,357,994	37,476,390	12,492,137	3,785,795	1,261,932
33	184 108	100,110 136,315	3,795,999	1,265,329	0	0	3,795,999	1,265,329	80,492	26,831
33_2	1,152 711	167,434,247 21,849	10,037,575	3,345,813	29,208,991	9,736,331	39,246,566	13,082,144	338,644	112,883
34	262 159	266,231 201,833	9,238,824	3,079,615	0	0	9,238,824	3,079,615	1,000	333
34_1	225 143	74,354 93,259	3,743,972	1,247,985	0	0	3,743,972	1,247,985	123,120	41,040
34_2	2,241 1,395	401,818,354 50,215	27,216,087	9,071,957	16,083,893	5,361,298	43,299,980	14,433,255	2,967,836	989,279
34_3	312 281	971,510 81,618	4,390,741	1,463,585	3,111,510	1,037,170	7,502,251	2,500,755	1,410,086	470,026
53	93 52	83,691 69,416	2,535,557	845,189	0	0	2,535,557	845,189	0	0
53_2	751 423	104,041,747 14,430	5,941,495	1,980,479	7,405,104	2,468,368	13,346,599	4,448,847	170,424	56,807

**Total 26,999 1,847,916,641 602,804,638 200,934,726 258,925,727 86,308,577 861,730,365 287,243,303 42,050,710 14,016,906 16,728 8,584,712**

Exemption Name	Count	Total Amount
Fully Disabled Veteran	83	-2,613,690
Head of Family	1,435	-2,662,441
Veteran	385	-2,874,060
<b>Grand Total</b>	<b>1,903</b>	<b>-8,150,191</b>
<b>Assessed</b>		<b>Total Amount</b>
Gross Assessed		287,243,303
Total Exemptions		-8,150,191
<b>Net Assessed</b>		<b>279,093,112</b>

**2024 Short Abstract**  
 Quay County Assessor as of:  
 12/31/2024

Tax Area	Occurs/ Parcels	Acres/ SQFT	Taxable Actual	Taxable Assessed	StateAssd Actual	StateAssd Assessed	Total Tax Actual	Total Tax Assess	Exempt Actual	Exempt Assess
1	1,800 1,102	2,312,274 1,100,200	64,700,314	21,566,777	0	0	64,700,314	21,566,777	120,998	40,333
1_1	5,055 2,737	83.713 2,934,200	119,990,234	39,996,842	0	0	119,990,234	39,996,842	1,849,270	616,425
1_2	4,708 3,125	640,369.273 84,726	35,083,486	11,694,419	92,697,493	30,899,164	127,780,979	42,593,583	2,929,575	976,530
1_3	2,387 1,876	2,648.290 1,979,596	95,068,465	31,689,485	46,594,234	15,531,411	141,662,699	47,220,896	22,820,372	7,606,788
19	178 106	184.114 159,359	5,766,939	1,922,315	0	0	5,766,939	1,922,315	0	0
19_1	83 44	88.861 48,915	1,501,373	500,460	0	0	1,501,373	500,460	143,352	47,784
19_2	1,757 1,020	259,931.737 6,575	12,283,717	4,094,555	6,485,194	2,161,732	18,768,911	6,256,287	435,985	145,326
19_3	141 126	4,335.413 10,000	855,791	285,263	1,228,790	409,597	2,084,581	694,860	684,051	228,016
23_47	30 18	26.070 25,826	1,033,446	344,483	0	0	1,033,446	344,483	0	0
23_67	224 124	35,442.890 0	2,147,850	715,940	779,747	259,916	2,927,597	975,856	29,482	9,828
32	144 89	220.453 102,631	12,318,084	4,106,032	0	0	12,318,084	4,106,032	0	0
32_1	2,561 1,664	443.852 995,549	90,577,245	30,192,407	0	0	90,577,245	30,192,407	93,075	31,026
32_2	1,482 1,107	221,762.750 35,936	24,337,293	8,112,439	48,256,786	16,085,596	72,594,079	24,198,035	1,802,494	600,833
32_3	1,206 1,012	3,812.443 371,198	29,473,232	9,824,424	7,073,985	2,357,994	36,547,217	12,182,418	3,784,882	1,261,628
33	183 107	100.110 133,979	3,631,821	1,210,609	0	0	3,631,821	1,210,609	80,492	26,831
33_2	1,147 710	167,434.247 21,849	8,229,974	2,743,312	29,208,991	9,736,331	37,438,965	12,479,643	338,644	112,883
34	263 158	275.704 197,513	8,531,619	2,843,881	0	0	8,531,619	2,843,881	1,000	333
34_1	226 144	74.362 95,767	3,677,238	1,225,741	0	0	3,677,238	1,225,741	123,120	41,040
34_2	2,231 1,394	401,813.354 50,215	23,913,790	7,971,231	16,083,893	5,361,298	39,997,883	13,332,529	2,967,423	989,141
34_3	304 274	961.995 74,146	3,894,389	1,298,122	3,111,510	1,037,170	7,005,899	2,335,292	1,443,586	481,193
53	92 52	83.691 65,366	2,196,734	732,246	0	0	2,196,734	732,246	0	0
53_2	751 423	104,041.747 14,430	5,739,993	1,913,326	7,405,104	2,468,368	13,145,097	4,381,694	170,424	56,807

Total 26,953 1,846,447.143 554,953,027 184,984,309 258,925,727 86,308,577 813,878,754 271,292,886 39,818,225 13,272,745 16,706 8,507,996

Exemption Name	Count	Total Amount
Fully Disabled Veteran	78	-2,316,846
Head of Family	1,477	-2,739,118
Veteran	404	-1,422,436
<b>Grand Total</b>	<b>1,959</b>	<b>-6,478,400</b>
<b>Assessed</b>		<b>Total Amount</b>
Gross Assessed		271,292,886
Total Exemptions		-6,478,400
<b>Net Assessed</b>		<b>264,814,486</b>

**2023 Short Abstract**  
 Quay County Assessor as of:  
 12/31/2023

Tax Area	Occurs/ Parcels	Acres/ SQFT	Taxable Actual	Taxable Assessed	StateAssd Actual	StateAssd Assessed	Total Tax Actual	Total Tax Assess	Exempt Actual	Exempt Assess
1	1,806 1,108	2,331,320 1,097,318	63,610,955	21,203,651	1,015,264	338,421	64,626,219	21,542,072	120,998	40,333
1_1	5,057 2,740	98,113 2,949,526	118,973,836	39,658,044	0	0	118,973,836	39,658,044	2,461,682	820,561
1_2	4,708 3,127	639,963,331 79,126	34,381,602	11,460,460	88,746,154	29,582,050	123,127,756	41,042,510	2,929,575	976,530
1_3	2,395 1,888	2,853,001 1,949,122	94,077,514	31,359,162	44,114,641	14,704,880	138,192,155	46,064,042	22,211,764	7,403,919
19	180 106	183,739 158,999	5,799,378	1,933,128	0	0	5,799,378	1,933,128	0	0
19_1	86 46	88,567 50,413	1,504,631	501,546	0	0	1,504,631	501,546	143,352	47,784
19_2	1,759 1,023	259,612,112 6,575	11,227,011	3,742,323	6,397,264	2,132,421	17,624,275	5,874,744	435,985	145,326
19_3	140 125	4,335,413 10,000	817,224	272,406	1,113,047	371,015	1,930,271	643,421	684,051	228,016
23_47	28 16	26,070 23,202	897,838	299,280	0	0	897,838	299,280	0	0
23_67	220 124	35,448,890 0	1,961,349	653,773	765,790	255,264	2,727,139	909,037	29,482	9,828
32	140 87	214,453 102,631	12,035,151	4,011,721	0	0	12,035,151	4,011,721	0	0
32_1	2,551 1,661	442,304 988,659	87,488,365	29,162,786	0	0	87,488,365	29,162,786	93,075	31,026
32_2	1,480 1,109	221,626,725 35,936	22,091,350	7,363,790	45,830,716	15,276,906	67,922,066	22,640,696	1,802,494	600,833
32_3	1,211 1,016	3,856,126 366,635	35,654,064	11,884,701	6,810,446	2,270,148	42,464,510	14,154,849	3,767,867	1,255,956
33	181 104	99,710 131,611	3,363,167	1,121,058	0	0	3,363,167	1,121,058	80,492	26,831
33_2	1,143 709	167,434,647 21,849	7,487,039	2,495,665	28,264,417	9,421,472	35,751,456	11,917,137	338,644	112,883
34	263 160	280,704 192,555	8,133,884	2,711,301	0	0	8,133,884	2,711,301	1,000	333
34_1	226 144	74,362 92,237	3,692,354	1,230,780	0	0	3,692,354	1,230,780	83,070	27,690
34_2	2,230 1,391	402,406,994 13,658	22,341,303	7,447,068	14,284,421	4,761,473	36,625,724	12,208,541	2,967,423	989,141
34_3	301 270	961,995 73,314	3,370,951	1,123,641	2,741,265	913,756	6,112,216	2,037,397	1,487,754	495,915
53	90 50	83,691 64,858	2,102,908	700,969	0	0	2,102,908	700,969	0	0
53_2	744 422	104,041,247 14,430	5,479,817	1,826,600	7,095,920	2,365,307	12,575,737	4,191,907	170,424	56,807
<b>Total 26,939 1,846,463,514 546,491,691 182,163,853 247,179,345 82,393,113 793,671,036 264,556,966 39,809,132 13,269,712 16,721 8,422,655</b>										

Exemption Name	Count	Total Amount
Fully Disabled Veteran	76	-2,237,825
Head of Family	1,487	-2,745,359
Veteran	418	-1,448,696
<b>Grand Total</b>	<b>1,981</b>	<b>-6,431,880</b>
<b>Assessed</b>		<b>Total Amount</b>
Gross Assessed		264,556,966
Total Exemptions		-6,431,880
<b>Net Assessed</b>		<b>258,125,086</b>

## QUAY COUNTY 2024 SALES RATIO STUDY

<b>Ratios</b>	<b><u>Current vs Sale</u></b>	<b><u>Prior vs Sale</u></b>	<b><u>2003 vs Sale</u></b>
<b># of Sales</b>	43	42	39
<b>Minimum</b>	0.016%	1.186%	0.800%
<b>1st Quartile</b>	83.698%	28.979%	5.493%
<b>2nd Quartile / Median</b>	91.256%	57.873%	16.832%
<b>3rd Quartile</b>	99.367%	90.244%	45.157%
<b>4th Quartile / Maximum</b>	668.710%	291.796%	205.020%
<b>IQR (<i>InterQuartileRange</i>)</b>	15.669%	61.264%	39.665%
<b>Mean</b>	98.736%	67.500%	36.271%
<b>Median</b>	91.250%	57.870%	16.830%
<b>Total Absolute Difference</b>	0.9874	16.5749	11.9026
<b>COD</b>	2.516%	68.194%	181.339%
<b>Std Dev</b>	80.031%	56.326%	48.717%
<b>COV</b>	81.056%	83.446%	134.315%
<b>SUM of SALES</b>	6,815,282	8,808,782	8,808,782
<b>SUM of CURRENT</b>	5,541,060		
<b>SUM of PRIOR</b>		4,721,407	
<b>SUM of 2003</b>			2,049,017
<b>Wtd Mean</b>	81.303%	53.599%	23.261%
<b>PRD</b>	121.441%	125.936%	155.930%

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Quay County's median ratio is 91.25%. A median ratio between 90% and 110% is within IAAO guidelines.

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The COD for Quay County is 2.516%. While a COD below 5% appears to be very good, in many cases a very low COD could be an indication of sale chasing.

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The PRD for Quay County is 121.441%. A PRD above 103% indicates that higher valued properties are under assessed, lower valued properties are over assessed, or both.

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There are 0 ratios at 25% or less. These sales (if any) should be investigated further to determine the cause of the low ratios.

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There are 0 ratios above 150%. These sales (if any) should also be investigated further.

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Upon review of the models for acceptable results, neighborhood values are trended and reviewed in office and by on-site evaluations if necessary. This allows for a standardized re-appraisal of all properties as of January 1st of each year.



## Assessor's Property Tax Code Calendar

Date	Subject	NMSA 1978
January 1	Valuation date	7-38-7
January 1	Special method of valuation; Livestock	7-36-21
January 1- 21	Publication of notice	7-38-18
February - March	Director's supervisory power over county assessors - duty to evaluate performance and provide technical assistance - property valuation fund created	3.6.3.8
Last Day of February	Special method of valuation manufactured homes	7-36-26
Last Day of February	Reporting of property for valuation; penalties for failure to report	7-38-8
Last Day of February	Statement of decrease in value of property subject to local valuation	7-38-13
Last Day of February	Presumption of nonresidential classification; declaration of residential classification	7-38-17,1
March 15	Verification of the dollar amount of veteran exemption claimed- New Claims	3,6,7.2S F-2
April	County Assessor and department to mail Notice of Valuation	7-38-20
May 1	Alternate mailing date to mail Notice of Valuation - requires Property Tax Division approval	7-38-20
May 1	Verification of the dollar amount of veteran exemption claimed - All Claims	3.6.7.2S F-2
NOV Date Plus 30 Days	Protesting values, classification, allocation of values and denial of exemption or limitation on increase in value determined by the county assessor	7-38-24
NOV Date Plus 30 Days	Claiming exemptions; requirements; penalties (Contingent effective date, See note)	7-38-17
NOV Date Plus 30 Days	Special method of valuation, claiming exemption for land used primarily for agriculture purpose.	7-36-20
June 1	Department to allocate and certify evaluations to county assessor	7-38-30
June 15	County assessor to certify net taxable values to the department	7-38-31
June 30	Department to prepare a compilation of net taxable values to be used for budget making and rate setting	7-38-32
July 1	Responsibility of county assessors to determine and maintain current and correct values of property	3.6.S,23
August 1	Department to prepare a compilation of net taxable values to be used for budget making and rate setting - Amended per protest	7-38-32
September 1	Department of finance and administration to set tax rates	7-38-33
Tax Rate Order Plus 5 Days	Board of county commissioners to order imposition of the tax	7-38-34
October 1	Preparation of property tax schedule by assessor	7-38-35
October 1 - November 1	Preparation of mailing of property tax bills	7-38-36
Due Date Plus 60 Days	Claims for Refund: civil action	7-38-40
December 1	Limitation on increase in value for single family dwellings occupied by low-income owners 65 years of age or older or disabled (PTD Order)	7-36-21 .3
December 1	Special method of valuation livestock (PTD Order)	7-36-21

# New Mexico County Comparison of Mill Rates

Department of Finance and Administration  
Property Tax Facts 2024 Tax Year

Table 6: Weighted Average Property Tax Rates by County in Mills<sup>1,2</sup>  
2024 Tax Year

Count	Residential	Non-residential	Ad Valorem Production	Equipment
Bernalillo	40.928	46.129	N/A	N/A
Catron	17.891	15.134	N/A	N/A
Chaves	21.111	25.159	20.630	20.624
Cibola	31.038	33.434	N/A	N/A
Colfax	27.104	28.483	22.727	22.727
Curry	24.155	21.292	N/A	N/A
Do Baca	19.795	18.831	N/A	N/A
Dona Ana	29.104	32.838	N/A	N/A
Eddy	22.991	20.267	21.142	21.172
Grant	17.517	22.633	23.306	N/A
Guadalupe	27.412	27.388	N/A	N/A
Harding	20.363	24.780	25.694	25.674
Hidalgo	20.232	21.553	N/A	N/A
Lea	26.742	22.683	23.596	23.560
Lincoln	22.158	24.268	N/A	N/A
Los Alamos	23.563	28.609	N/A	N/A
Luna	24.026	23.754	N/A	N/A
McKinley	35.450	34.432	34.511	34.512
Mora	17.610	22.876	N/A	N/A
Otero	22.156	27.564	N/A	N/A
Quay	26.414	25.572	22.411	22.411
Rio Arriba	24.258	28.764	23.586	23.586
Roosevelt	23.554	22.141	20.700	20.696
San Juan	24.308	23.439	27.121	27.122
San Miguel	22.475	29.533	N/A	N/A
Sandoval	33.670	30.589	27.354	27.354
Santa Fe	19.123	27.503	N/A	N/A
Sierra	27.273	27.665	N/A	N/A
Socorro	32.343	32.077	N/A	N/A
Taos	18.012	26.823	N/A	N/A
Torrance	23.882	22.745	N/A	N/A
Union	25.856	26.700	25.061	25.061
Valencia	31.181	33.843	N/A	N/A
Mean	30.431	29.331	22.713	22.701
Median	24.155	26.700	23.586	23.573

Information source: calculated from DFA rate certificate files. <sup>1</sup>Expressed in mills or \$ per \$1,000 in net taxable value. <sup>2</sup>Total obligations/total net taxable value or rate in each jurisdiction weighted by net taxable value in the jurisdiction.

Note: Only Grant County has Copper Production (reported as Ad Valorem production)

## New Mexico County Imposed Mill Rates

Property Tax Facts      2024 Tax Year

**Table 8**  
**New Mexico County Operating Rates • Imposed and**  
**Remaining Authority In Mills      2024 Tax Year**

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority
Bernalillo	7.078	10.750	N/A	10.750	1.100
<b>Catron</b>	<b>11.850</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Chaves	5.516	10.350	10.350	10.350	1.500
<b>Cibola</b>	<b>9.093</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Colfax</b>	<b>9.724</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
Curry	9.850	9.850	N/A	9.850	2.000
<b>De Baca</b>	<b>10.343</b>	<b>9.552</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Dona Ana</b>	<b>9.212</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
Eddy	5.495	7.500	7.500	7.500	4.350
<b>Grant</b>	<b>6.930</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Guadalupe</b>	<b>9.465</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
Harding	8.763	10.850	10.850	10.850	1.000
<b>Hidalgo</b>	<b>10.309</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
Lea	7.840	10.600	10.600	10.600	1.250
Lincoln	7.840	10.963	N/A	11.600	0.250
Los Alamos	5.250	8.850	N/A	8.850	3.000
<b>Luna</b>	<b>10.779</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
McKinley	7.297	11.850	11.850	11.850	0.000
Mora	7.835	11.850	N/A	11.850	0.000
<b>Otero</b>	<b>6.839</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Quay</b>	<b>10.350</b>	<b>10.350</b>	<b>10,350</b>	<b>11.850</b>	<b>0.000</b>
<b>Rio Arriba</b>	<b>5.452</b>	<b>11.698</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Roosevelt</b>	<b>10.530</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
San Juan	7.716	8.500	8.500	8.500	3.350
<b>San Miguel</b>	<b>5.739</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
Sandoval	6.089	10.350	10.350	10.350	1.500
<b>Santa Fe</b>	<b>5.428</b>	<b>11.564</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Sierra</b>	<b>10.674</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Socorro</b>	<b>9.747</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Taos</b>	<b>6.174</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
<b>Torrance</b>	<b>11.850</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>
Union	9.753	11.850	11.850	11.850	0.000
<b>Valencia</b>	<b>6.996</b>	<b>11.850</b>	<b>NIA</b>	<b>11.850</b>	<b>0.000</b>

11.85 mill maximum allowed by law less the imposed rate.  
 Information source: compiled from DFA rate certificate files.

# New Mexico Counties Total Taxable Values

Department of Finance and Administration  
Property Tax Facts 2024 Tax Year

**Table 1**  
**Net Taxable Value for Property Tax Purposes by New Mexico County** **2024 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$21,181,161,783	\$16,738,459,988	\$4,442,701,795	\$21,181,161,783			
Carton	\$158,096,124	\$64,293,725	\$93,802,399	\$158,096,124			
Chaves	\$1,602,512,762	\$875,950,687	\$652,357,325	\$1,528,308,012	\$59,646,136	\$14,558,614	\$74,204,750
Cibola	\$409,328,535	\$180,219,665	\$229,108,870	\$409,328,535			
Colfax	\$734,803,848	\$494,448,570	\$220,809,789	\$715,258,359	\$16,086,456	\$3,459,033	\$19,545,489
Curry	\$1,161,170,773	\$625,871,707	\$362,827,264	\$988,698,971			
De Baca	\$103,822,777	\$20,036,117	\$83,786,660	\$103,822,777			
Dona Ana	\$5,959,211,662	\$4,420,025,008	\$1,539,186,654	\$5,959,211,662			
Eddy	\$18,155,618,189	\$1,049,803,413	\$3,550,634,976	\$18,155,618,189	\$11,026,313,985	\$2,528,865,815	\$13,555,179,800
Grant	\$901,589,763	\$499,798,861	\$230,879,632	\$730,678,493	\$170,911,270		\$170,911,270
Guadalupe	\$200,990,093	\$44,048,366	\$156,941,727	\$200,990,093			
Harding	\$77,331,418	\$6,312,197	\$54,562,922	\$60,875,119	\$13,604,316	\$2,851,983	\$16,456,299
Hidalgo	\$195,479,551	\$29,753,620	\$165,725,931	\$195,479,551			
Lea	\$21,901,067,377	\$879,111,603	\$2,547,378,523	\$3,426,490,126	\$14,992,384,948	\$3,482,192,303	\$18,474,577,251
Lincoln	\$1,713,687,588	\$1,156,164,223	\$557,523,365	\$1,713,687,588			
Los Alamos	\$1,056,129,213	\$926,509,590	\$129,619,623	\$1,056,129,213			
Luna	\$666,233,942	\$295,473,157	\$370,760,785	\$666,233,942			
McKinley	\$736,714,880	\$294,051,274	\$442,521,719	\$736,572,993	\$125,551	\$16,335	\$141,887
Mora	\$170,400,942	\$92,924,532	\$77,476,410	\$170,400,942			
Otero	\$1,564,050,009	\$1,073,714,556	\$490,335,453	\$1,564,050,009			
Quay	\$264,317,024	\$98,288,540	\$164,925,475	\$263,214,015	\$909,934	\$193,076	\$1,103,009
Rio Arriba	\$1,563,638,706	\$626,227,918	\$404,081,623	\$1,030,309,541	\$434,023,485	\$99,305,679	\$533,329,165
Roosevelt	\$669,922,145	\$223,202,404	\$430,892,837	\$654,095,241	\$12,911,360	\$2,915,544	\$15,826,904
San Juan	\$4,357,247,100	\$1,801,171,880	\$1,661,320,080	\$3,462,491,960	\$735,210,880	\$159,544,260	\$894,755,140
San Miguel	\$733,744,556	\$492,592,508	\$241,152,048	\$733,744,556			
Sandoval	\$5,850,324,348	\$4,231,200,860	\$1,498,339,441	\$5,729,540,301	\$98,473,505	\$22,310,542	\$120,784,047
Santa Fe	\$10,024,155,835	\$8,053,108,560	\$1,971,047,275	\$10,024,155,835			
Sierra	\$388,703,151	\$227,946,508	\$160,756,643	\$388,703,151			
Socorro	\$358,763,750	\$181,841,071	\$176,922,679	\$358,763,750			
Taos	\$1,818,514,799	\$1,190,162,330	\$628,352,469	\$1,818,514,799			
Torrance	\$546,036,065	\$219,616,584	\$326,419,481	\$546,036,065			
Union	\$189,637,608	\$45,376,527	\$135,862,016	\$181,238,543	\$6,956,103	\$1,442,962	\$8,399,065
Valencia	\$1,641,348,078	\$1,140,131,257	\$501,216,821	\$1,641,348,078			
<b>Total</b>	<b>\$107,544,847,787</b>	<b>\$48,707,520,708</b>	<b>\$24,952,113,003</b>	<b>\$73,659,633,711</b>	<b>\$27,567,557,930</b>	<b>\$6,317,656,146</b>	<b>\$33,885,214,076</b>
Percent	100.0	45.3	23.2	68.5	25.6	5.9	31.5

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

Tax Year 2024 Totals

Total mobile Homes on Tax Roll

1354 at end of 2023

1344 at end of 2024

Livestock Inventory

Cattle 2024 \$8,143,268

2025 \$10,942,222

Recorded Documents Processed with A 2024 Date

1491 Accounts

Net taxable Values 2023 To 2024

\$258,125,086 2023

\$264,814,486 2024

Office Budget

For the 2024 fiscal year, the Assessor's allocated budget is \$292,984.84 in the general fund and \$85,556.86 in the Reappraisal Fund. At the time of this report, approximately 60% of the budget has been spent. I do not foresee a concern for overages currently. The purpose of the Reappraisal Fund, or 1% Fund, is discussed below.

The next budget year will hopefully include the cost estimate of performing a comparison analysis of aerial photographs of the county as a large part of our mandated re-appraisal program. The cost of this is going to be greatly offset by the increase in time made available to office personnel. Rather than 2 team members being in the field for up to a year, we will be able to quickly identify new (or removed) assets and get them verified and into the tax rolls.

## STATUTORY CONSIDERATIONS:

Law defines the Assessor's responsibilities. The statutes prescribe property classifications and exemptions, and the mechanics of the assessment and taxation process.

The statutes include the process for taxpayers to protest their assessed value and the role of the County Valuation Board in mediating the protests as necessary. The statutes governing reappraisal and maintenance of values in Quay County are identified in the Property Tax Code [*Chapter 7, Articles 35 to 38 NMSA 1978*].

### COUNTY PROPERTY VALUATION FUND 1% Administrative Revenue

Section 7-38-38.1 (D) NMSA 1978 provides for the following:

"Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the county commission."

1. Full-time employee salaries are **not permitted** out of the County Property Valuation Fund; however, full-time employees that work in the Assessor's Office and do work pertaining to a property valuation program may have their salaries prorated between the General Fund and the Property Valuation Fund. The County Assessor should determine what percentage of salaries to pro-rate.
2. Part-time employees hired for the purpose of assisting with the property valuation program are **permitted** salaries out of the County Property Valuation Fund.
3. Overtime expenses associated with conducting a property valuation program are **permitted**.
4. Capital Outlay purchases related to the sole purpose of conducting a reappraisal program are **permitted** expenditures, i.e. vehicles, computer hardware, software, printers, copiers.
5. Travel expenditures associated with reappraisal, i.e. training, workshops, conferences, are **permitted**.

6. Any debt service incurred from conducting a property valuation program is **permitted**. i.e. the issuance of revenue bonds, loans with the NM Finance Authority, loans with the NM Taxation and Revenue Department

**Example:** If revenue bonds are issued for the sole purpose of reappraisal, then the principal and interest payments for these revenue bonds should be expended from the County Property Valuation Fund. However, if revenue bonds are issued for various county projects, then the principal and interest payments should be prorated between the appropriate funds. The County Property Valuation Fund should not absorb costs not associated with reappraisals.

1. The County Property Valuation Fund is a restricted fund; therefore, transfers out of the fund are **not permitted**. However, if expenditures were made from another fund on behalf of the County Property Valuation Fund then a transfer may be made to reimburse the other fund.

2. Cash balances remaining at the end of the fiscal year, in the County Property Valuation Fund, transform into the beginning cash balance in that fund. Cash balances **may not** be transferred from the County Property Valuation Fund to another fund.

3. Maintenance and repair expenses associated with the equipment belonging to the County Property Valuation Fund and/or equipment used for the reappraisal program is **permitted**.

## **STATUTORY REQUIREMENTS:**

### **7-36-15. Methods of valuation for property taxation purposes; general provisions.**

A. Property subject to valuation for property taxation purposes under this article of the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] shall be valued by the methods required by this article of the Property Tax Code whether the determination of value is made by the department or the county assessor. The same or similar methods of valuation shall be used for valuation of the same or similar kinds of property for property taxation purposes.

B. Unless a method or methods of valuation are authorized in Sections 7-36-20 through 7-36-33 NMSA 1978, the value of property for property taxation purposes shall be its market value as determined by application of the sales of comparable property, income or cost methods of valuation or any combination of these methods. In using any of the methods of valuation authorized by this subsection, the valuation authority:

**7-36-16. Responsibility of county assessors to determine and maintain current and correct values of property.**

A. County assessors shall determine values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and the regulations, orders, rulings and instructions of the department. Except as limited in Section 7-36-21.2 NMSA 1978, they 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.

B. The director shall implement a program of regular evaluation of county assessors' valuation activities with particular emphasis on the maintenance of current and correct values.

C. Upon request of the county assessor, the director may contract with a board of county commissioners for the department to assume all or part of the responsibilities, functions and authority of a county assessor to establish or operate a property valuation maintenance program in the county. The contract shall be in writing and shall include provisions for the sharing of the program costs between the county and the department. The contract must include specific descriptions of the objectives to be reached and the tasks to be performed by the contracting parties. The initial term of any contract authorized under this subsection shall not extend beyond the end of the fiscal year following the fiscal year in which it is executed, but contracts may be renewed for additional one-year periods for succeeding years.

D. 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 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.

E. To aid the board of county commissioners in determining whether a 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 setting forth 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. The county assessor shall send a copy of this report to the department.

**7-38-38.1. Recipients of revenue produced through ad valorem levies required to pay counties administrative charge to offset collection costs.**

A. As used in this section:

(1) "revenue" means money for which a county treasurer has the legal responsibility for collection and which is owed to a revenue recipient as a result of an imposition authorized by law of a rate expressed in mills per dollar or dollars per thousands of dollars of net taxable value of property, assessed value of property or a similar term, including but not limited to money resulting from the authorization of rates and impositions under Subsection B and Paragraphs (1) and (2) of Subsection C of Section 7-37-7 NMSA 1978, special levies for special purposes and benefit assessments, but the term does not include any money resulting from the imposition of taxes imposed under the provisions of the Oil and Gas Ad Valorem Production Tax Act [72-32-1 NMSA 1978], the Oil and Gas Production Equipment Ad Valorem Tax Act [7-34-1 NMSA 1978] or the Copper Production Ad Valorem Tax Act [7-39-1 NMSA 1978] or money resulting from impositions under Paragraph (3) of Subsection C of Section 7-37-7 NMSA 1978; and

(2) "Revenue recipient" means the state and any of its political subdivisions, including



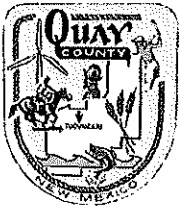
charter schools, but excluding institutions of higher education located in class A counties and class B counties having more than three hundred million dollars (\$300,000,000) valuation, that are authorized by law to receive revenue.

B. Prior to the distribution to a revenue recipient of revenue received by a county treasurer, the treasurer shall deduct as an administrative charge an amount equal to one percent of the revenue received.

C. The "county property valuation fund" is created. All administrative charges deducted by the county treasurer shall be distributed to the county property valuation fund.

D. 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.

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# Quay County Government

300 South Third Street, Tucumcari, NM 88401

Post Office Box 1246

Phone: (575)461-2112 Fax: (575) 461-6208

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## RESOLUTION NO. 48

### **A RESOLUTION RECOGNIZING 911 PUBLIC SAFETY TELECOMMUNICATORS/911 PROFESSIONALS OF THE TUCUMCARI/QUAY REGIONAL EMERGENCY COMMUNICATIONS CENTER AS FIRST RESPONDERS AND CRITICAL INFRASTRUCTURE OF THE PUBLIC SAFETY FRAMEWORK.**

**WHEREAS;** the Quay County Commission recognizes that 911 Professional Public Safety Telecommunicators are the critical infrastructure of the Public Safety framework and without them, public safety would not be possible.

**WHEREAS;** the Quay County Commission recognizes that not only are 911 Professional Public Safety Telecommunicators a first responder, they are the first, first responder and these selfless individuals make life saving split second decisions and that those decisions always make a difference in the outcome of the call and

**WHEREAS;** the Quay County Commission recognizes 911 Professional Public Safety Telecommunicators provide care and compassion to our citizens at their worst and most horrific moments and many of these calls have a traumatic effect on the 911 Professionals. Acknowledging that PTSD and vicarious trauma are real and issues in the 911 profession. Regardless of this fact, the Board of Directors acknowledges the 911 Professional must continue answering the calls, the radio and soon will be answering test messages and as well as viewing videos and images of in progress situations and

**WHEREAS;** the Quay County Commission recognizes that, more extensively than any other Public Safety official, the 911 Professional Public Safety Telecommunicators not only have to know their own agency protocols, they must additionally know the response protocols for every response agency who uses their expertise. Furthermore, acknowledging the position of Public Safety Telecommunicator, even as a beginning telecommunicator, serves in the position of a Public Safety framework as a mid-level management position and that is substantiated by their independently making executive decisions regarding the allocation of the communities' resources and doing so in multi-jurisdictional county and multi municipality center. Additionally, they serve as the community's Public Safety resource, collecting, analyzing and distributing data to those public safety officials who otherwise would not have access to the data.

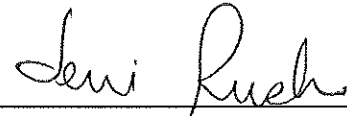
**WHEREAS;** the Quay County Commission recognizes that TQRECC 911 Professional Public Safety Telecommunicators go through an extensive background check, attend a New Mexico Department of Public Safety Certified Training Academy along with extensive and ongoing interdepartmental training. Additionally, 911 telecommunicators are required to complete continuing education training annually as well as advanced 911 telecommunicator training; and

**WHEREAS;** the Quay County Commission recognizes that our 911 Public Safety Telecommunicator Professionals perform their duties with no formal protections or offers of individual sovereign immunity and that the course of their good faith efforts, their public safety response that the communities rely so heavily on is not recognized by the Federal Government as a protected classification. Despite all these requirements, stress, education and training in public safety, the Federal Office of Management and Budget classifies this group of individuals as clerical staff, but we dissent; and

**WHEREAS;** the Quay County Commission, recognize that a 911 Professional Public Safety Telecommunicators is far from clerical and supports the national movement to re-classify 911 Public Safety Telecommunicator Professionals as first responders and truly recognize the work they do. Additionally, the Board of Directors supports the 911 Saves Act to properly classify the profession of 911 Professional Public Safety Telecommunicators, and

**NOW, THEREFORE BE IT RESOLVED** that the Quay County Commission hereby renews their support to this special group of dedicated 911 Professional Public Safety Telecommunicators as first responders.

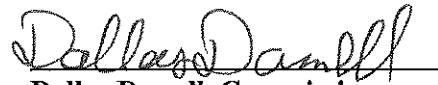
**APPROVED, ADOPTED AND PASSED ON THIS 14<sup>th</sup> DAY OF APRIL 2025**



**Jerri Rush, Commission Chair**

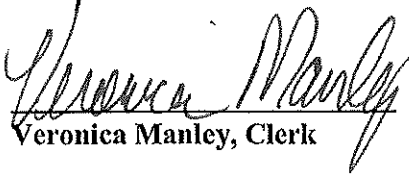


**Brian Fortner, Commissioner**



**Dallas Dowell, Commissioner**

**ATTEST:**



**Veronica Manley, Clerk**

