

COUNTY OF SIERRA RESOLUTION № 110-245

A RESOLUTION APPOINTING MEMBERS OF COUNTY VALUATION AND PROTEST BOARD

WHEREAS, the Sierra County Board of Commissioners met upon notice of a regular meeting, duly published, at the Sierra County Administrative Offices, 1712 N. Date Street, Truth or Consequences, New Mexico 87901, on May 21, 2024; and,

WHEREAS, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1(1884); and,

WHEREAS, pursuant to NMSA 1978, Section 7-38-21 (2001) property owners have the right to protest the value or classification determined for their property for property taxation purposes; and,

WHEREAS, NMSA 1978, Section 7-38-25 (1997) provides in pertinent part that there shall be a county protest board in each county, to hear and decide protests of determinations made by county assessors & protested under Section 7-37-24 NMSA 1978, consisting of three voting members & three alternates who shall not hold any elective public office during the term of their appointment nor shall any such member or alternate be employed by the state, a political subdivision or a school district during the term of his appointment; and,

WHEREAS, NMSA 1978, Section 7-38-25 (1997) further provides that "one member and one alternate shall be a qualified elector of the county and shall be appointed by the board of county commissioners for a term of two years; one member and one alternate shall be a qualified elector of the county, shall have demonstrated experience in the field of valuation of property and shall be appointed by the board of county commissioners for a term of two years; and one member and one alternate shall be a property appraisal officer employed by the department, assigned by the director and shall be the chairman of the board."

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners hereby appoints the following members to the Valuation and Protest Board:

Debbie Bell, NM Certified Appraiser Douglas Oaks, Private Investor NMTRD Property Tax Division Assignment

Alternates

Cathy Vickers, Realtor Gary Shinagel, NM Certified Appraiser NMTRD Property Tax Division Assignment

NOW, THEREFORE, BE IT FURTHER RESOLVED, this resolution repeals and replaces any previous resolutions of appointment for the Sierra County Valuation and Protest Board.

RESOLVED, ADOPTED, AND PASSED on this 21st day of May 2024.

BOARD OF COUNTY COMMISSIONERS

Travis Day, Chairman Commissioner District 1

Commissioner District 3

James E. Paxon, Vice Chairman

Commissioner District 2

ATTEST:

Shelly K. Zrujillo Sierra County Clerk