



**SIERRA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 2025-75**

**APPROVING ADDITIONAL COMPENSATION FOR THE SIERRA COUNTY ASSESSOR PURSUANT TO
NMSA 1978, SECTION 4-39-4 AND THE FINAL ORDER ENTERED BY THE SEVENTH JUDICIAL
DISTRICT COURT**

WHEREAS, the Sierra County Commission met upon notice of a duly noticed regular County Commission Meeting on October 21, 2025, apt 10:00 A.M. in the Sierra County Administration Building, 1712 N. Date Street, Truth or Consequences, NM 87901; and,

WHEREAS, pursuant to NMSA 1978 Section 4-38-1 (1884) the powers of a county as a body politic and corporate shall be exercised by a board of county commissioners; and,

WHEREAS, the New Mexico Legislature, through NMSA 1978, Sections 4-39-2 through 4-39-5, authorized additional compensation for County Assessors who complete certification in property appraisal and property tax administration; and

WHEREAS, Section 4-39-4, as amended by SB 324 (2023), provides that County Assessors may receive incremental additional compensation upon completion of successive certification levels, in the following amounts:

- Appraiser 1 – Seven Hundred Fifty Dollars (\$750.00) annually;
- Appraiser 2 – One Thousand Seven Hundred Fifty Dollars (\$1,750.00) annually;
- Appraiser 3 – Three Thousand Dollars (\$3,000.00) annually;
- Appraiser 4 – Three Thousand Five Hundred Dollars (\$3,500.00) annually; and

WHEREAS, the Seventh Judicial District Court entered its Final Order Regarding Mid-Term Appraisal Certification Incentives on August 19, 2025, in Cause No. D-728-CV-2024-00034, confirming that such compensation is cumulative, consistent with legislative intent, and does not violate Article IV, Section 27 of the New Mexico Constitution; and

WHEREAS, the Sierra County Assessor has satisfied the statutory requirements and currently holds the certifications qualifying for said compensation; and

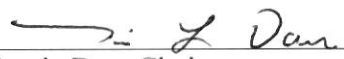
WHEREAS, the Board of County Commissioners of Sierra County desires to approve the assessor's additional compensation as provided in law and the Final Order.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Sierra County, New Mexico, that:

1. The Sierra County Assessor is authorized and approved to receive additional compensation for appraisal certifications pursuant to NMSA 1978, Section 4-39-4, as amended by SB 324 (2023).
2. The appraisers and elected assessor working in the Office of the Assessor will be paid a base rate of an additional \$ _____ (\$750.00 maximum) a year for holding an "Appraiser 1" certificate, an additional _____ (\$1,750.00 maximum) a year for holding an "Appraiser 2" certificate, an additional _____ (\$3,000.00 maximum) a year for holding an "Appraiser 3" certificate, and an additional _____ (\$3,500.00 maximum) a year for holding an "Appraiser 4" certificate which will be an additional cumulative increment to their salary.
3. The continued receipt of the additional incentive pay is subject to maintenance of the certification and the provision of proof of each certification to the County before receiving additional incentive pay.
4. This resolution shall take effect immediately upon its adoption and shall remain in effect unless amended or repealed by further action of the Board.

APPROVED, ADOPTED, AND PASSED on this 21st day of October 2025.

**BOARD OF COUNTY COMMISSIONERS
OF SIERRA COUNTY**



Travis Day, Chair



James Paxon, Vice-Chair



Hank Hopkins, Commissioner

Attest:



Amy Whitehead
Sierra County Clerk