LOS ALAMOS
Assessor's Office

2026 Valuation and Maintenance Plan

George Chandler | Assessor
Nerio Gurule | Chief Deputy Assessor

Attachment A

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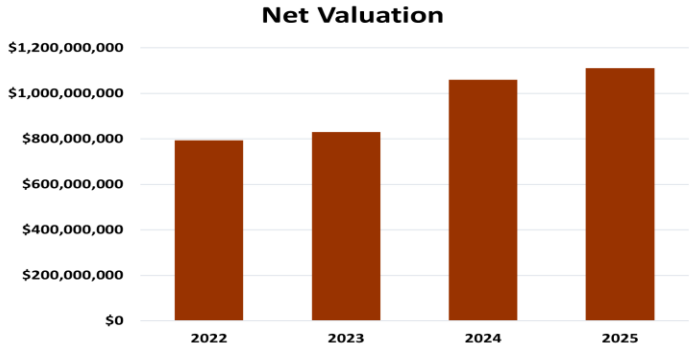
2025 Parcel Count and Net Taxable Value

Class	Parcels	Valuation
Residential	7,542	$ 1,005,257,450
Non-Residential	1,073	$ 131,066,420
Livestock	143	$ 66,680
Exempt Properties	643	$ 319,379,750
Exemptions	3,238	$ (24,820,510)
Total Parcels|Net Taxable Value*	9,401	$ 1,111,570,040

2025	2024	Change	Percent
$ 1,111,570,040	$ 1,060,278,670	$ 51,291,370	4.84%

**Reflects value after resolved Protests*



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2025 Sales Ratio Study

	2024	2025	IAAO Standards
Mean	98.57%	98.36%	90-110%
Median	99.08%	98.95%	90-110%
Weighted Mean	98.89%	98.44%	90-110%

Assessment Uniformity			
	2024	2025	IAAO Standards
Standard Deviation	5.00%	4.00%	< 20%
COD	3.58%	3.04%	< 15%
COV	4.60%	3.70%	< 20%
PRD	1.00%	1.00%	98 - 103%

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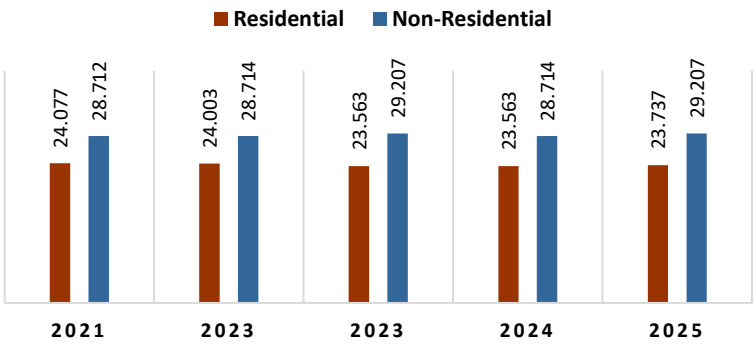
2025 Tax Rates

	Residential			Non-Residential		
	2025	2024	Change	2025	2024	Change
State	1.360	1.360	0.000	1.36	1.36	0.000
County	4.963	5.308	-0.345	8.85	8.85	0.000
Muni	3.338	3.419	-0.081	3.998	3.998	0.000
School	11.886	11.962	-0.076	12.506	12.506	0.000
UNMLA	2.190	1.738	0.452	2.49	2.00	0.493
Total	**23.737**	**23.563**	0.174	**29.207**	**28.714**	0.493

- Maximum Rates Allowed
  - 11.85 County
  - 7.65 Municipal
  - 0.50 Schools



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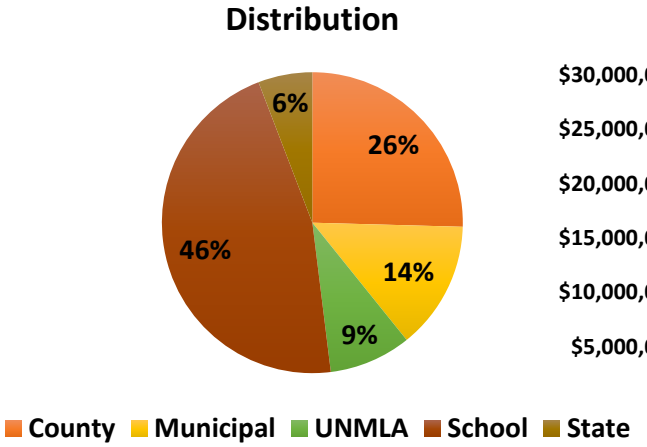
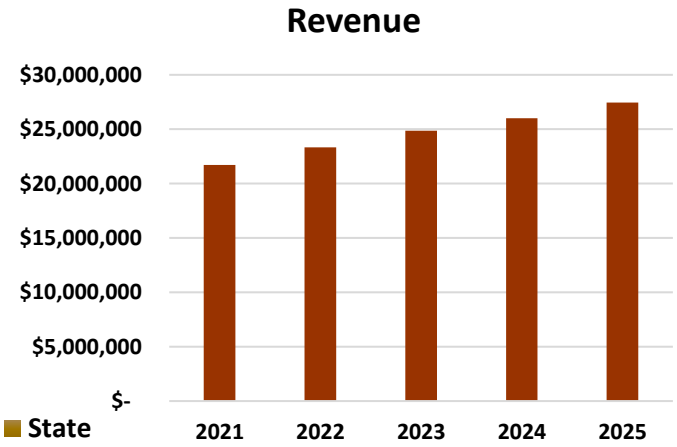
2025 Property Tax Revenue

2025	2024	Change	Percent
$ 27,440,846	$ 26,002,627	$ 1,438,219	5.53%





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2025 Building Permits/New Construction Value

Number of Permits			
Inspected in 2025	Inspected in 2024	Change	Percent
672	590	82	13.90%

New Construction Value			
Valued in 2025	Valued in 2024	Change	Percent
$ 10,242,740	$ 10,130,880	$ 111,860	1.10%

- Number of permits increased by **13.90%**
- Total value increased **$111,860 or 1.10%**

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2025 Protests

Property Protests		
	2025	2024
Total Filed	106	31
Resolved Through Infomal Hearings	105	30
Heard by Board	1	1

Valuation Protest Board

- Independent Board Appointed by Council
- Three-member Board
  - One member and an alternate must have some experience in property valuation.
  - One member and an alternate community member require no valuation experience.
  - One member employed by PTD who Chairs the Board

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2025 Notables

- **Annual PTD Evaluation**
  - No Corrective Action Plan
- **Outreach**
  - Chamberfest
  - Fair and Rodeo
  - Farmer's Market
  - Publications
  - New Mexico Department of Veteran Services
- **Staff Leadership**
  - NM Tyler User Group
  - IAAO NM Chapter
  - Employee Recognition Committee
  - Leadership Role on New Mexico Assessor's Affiliate
- **Electronic Notices of Value**
  - Eco Friendly
  - Convenient
  - Accessible

2026 Projections

Reappraisal Program

- **Door to Door Re-Inspection**
  - 20% of Parcels Inspected Annually
  - Requires Inspection of Each Parcel
- **2025**
  - White Rock Area
  - 1,429 parcels (est.)
- **2026**
  - White Rock Area & La Senda & Pajarito
  - 1,261 parcels (est.)

Valuation Maintenance

- Maintaining values due to changes in market conditions.
- Automated Valuation models are tested and calibrated for accuracy.
- Notices of Values were mailed on April 1st.

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Questions?