



QUAY COUNTY GOVERNMENT

300 South Third Street
P.O. Box 1246
Tucumcari, NM 88401
Phone: (575) 461-2112
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AGENDA REGULAR SESSION QUAY COUNTY BOARD OF COMMISSIONERS September 22, 2014

9:00 A.M. Call Meeting to Order

Pledge of Allegiance

Approval of Minutes-Regular Session September 5, 2014

Approval of Minutes-Special Session September 11, 2014

Approval/Amendment of Agenda

Public Comment

Ongoing Business-None

New Business

- I. **Larry Cooksey, Quay County Sheriff Deputy**
 - August Activity Report

- II. **Donald Adams, Quay County Fire Marshal**
 - Request Approval for Quay Valley Fire Department to apply for funding through Fire Protection Grants

- III. **Janie Hoffman, Quay County Assessor**
 - Discussion of 2014 Annual Evaluation of Assessors by NM Taxation & Revenue Department

- IV. **Larry Moore, Quay County Road Superintendent**
 - Discussion of Quay County/Harding County Road Maintenance Exchange
 - Road Update



DOC #CM-00348
10/17/2014 01:45 PM Doc Type: COCOM
Fee: (No FieldTag Finance Total Fees found) Pages: 39
Quay County, NM Veronica Marez, County Clerk



V. Richard Primrose, Quay County Manager

- Request Approval of Re Authorization of Capital Outlay Funding for Hospital Windows to Funding for County Software
- Request Approval of Payments of Mill Levy and Gross Receipts Tax to Trigg Memorial Hospital
- Request Approval of Contribution to CRELA Pure Energy Expo sponsored by the Chamber of Commerce
- Request Approval of the Business Associate Agreement with New Mexico Association of Counties
- Request Approval of 2014-2015 NEEDO-NM Membership
- Request Approval of Agreement for Inmate Confinement with Roosevelt County
- Correspondence

VI. INDIGENT CLAIMS BOARD

- Call Meeting to Order
- Request Approval of Indigent Minutes for the August 25, 2014 Meeting
- Review September Claims Presented by Julie Lafferty
- Adjourn

VII. Request Approval of Accounts Payable

VIII. Other Quay County Business That May Arise During the Commission Meeting and/or Comments from the Commissioners

IX. Request for Closed Executive Session Pursuant to Section 10-15-1(H) 7. The New Mexico Open Meetings Act to Discuss Threatened or Pending Litigation

Adjourn

Lunch- Time and Location to be Announced

SREGULAR SESSION-BOARD OF QUAY COUNTY COMMISSIONERS

September 22, 2014

9:00 a.m.

BE IT REMEMBERED THE HONORABLE BOARD OF QUAY COUNTY COMMISSIONERS met in regular session the 22th day of September, 2014 at 9:00 a.m. at the Commission Chamber, Tuumcari, New Mexico, for the purpose of taking care of any business that may come before them.

PRESENT & PRESIDING:

Brad Bryant, Chairman
Mike Cherry, Member
Sue Dowell, Member
Veronica Marez, Quay County Clerk
Richard Primrose, County Manager

OTHERS PRESENT:

Larry Moore, Quay County Road Superintendent
Cheryl Simpson, Quay County Manager's Office
Larry Cooksey, Quay County Sheriff Deputy
Donald Adams, Quay County Fire Marshall
Janie Hoffman, Quay County Assessor
Nathan Wallace, Quay County Resident

Chairman Brad Bryant called the meeting to order. Nathan Wallace led the Pledge of Allegiance.

A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve the minutes from the September 5, 2014 regular commission meeting. MOTION carried. ROLL CALL; Cherry voting "aye", Dowell voting "aye" Bryant abstained. A copy of the minutes is attached and made a part of these minutes.

A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve the minutes from the September 11, 2014 Special Commission meeting. MOTION carried. ROLL CALL; Cherry voting "aye", Dowell voting "aye" Bryant voting "aye". A copy of the minutes is attached and made a part of these minutes.

A MOTION was made by Mike Cherry, SECONDED by Sue Dowell to approve the agenda. MOTION carried. ROLL CALL; Bryant voting "aye", Cherry voting "aye", Dowell voting "aye". A copy of the agenda is attached and made a part of these minutes.

PUBLIC COMMENT: None.

ONGOING BUSINESS: None

NEW BUSINESS:

Larry Cooksey, Quay County Sheriff Deputy presented the August activity report. A copy of the report is attached and made a part of these minutes.

Donald Adams, Quay County Fire Marshal, requested approval for Quay Valley Fire Department to apply for funding through Fire Protection Grants. A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve request of apply for funding. MOTION carried. ROLL CALL; Dowell voting "aye", Bryant voting "aye", Cherry voting "aye".

Janie Hoffman, Quay County Assessor presented the 2014 Annual Evaluation of Assessors by NM Taxation & Revenue Department. A copy of the report is attached and made a part of these minutes.

Chairman Bryant requested a ten minute break. Time noted 9:30 a.m.

Larry Moore, Quay County Road Superintendent gave the following report:

1. Commissioners agreed to allow Quay County and Harding County to swap Quay Rd AF for Nara Visa Rd for maintaining roads. An Agreement will be drawn up for Commissioners to sign at the next Commission Meeting.
2. Moore had a phone conference with Engineer's Inc. regarding the CAP Coop and School Bus projects. They were confused on how the combined projects were going to work. To avoid confusion and delay we decided to go ahead and split the CDBG Project and do the CAP and COOP Project separately all on the same road.
3. Crews finished Quay Road 43.
4. Moore met with State Highway Department and Union Pacific Representative about Quay Road 72 and they will be installing new lights and cross arms. The County is responsible for early warning detection signs.
5. Residents are not making caliche available for the County to complete the School Bus Project on Quay Rd 64, Quay Road N and Quay Rd 65. They will be moving to Quay Rd 50.5 and finishing with Quay Road U because caliche is available in that area.
6. Crews bladed 46.25 miles.

County Manager, Richard Primrose gave the following report:

1. Primrose Requested Approval of Re-authorization of Capital Outlay Funding for Hospital Windows to funding for county software. A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve Re-authorization. MOTION carried. ROLL CALL; Dowell voting "aye", Bryant voting "aye", Cherry voting "aye". A copy of the Re- authorization is attached and made a part of these minutes.
2. Primrose Requested Approval of Payments of Mill Levy and Gross Receipts Tax to Trigg Memorial Hospital. A MOTION was made by Mike Cherry, SECONDED by Sue

- Dowell to approve payments. MOTION carried. ROLL CALL; Cherry voting "aye", Dowell voting "aye", Bryant voting "aye".
3. Primrose Requested Approval of Contribution to CRELA Pure Energy Expo sponsored by the Chamber of Commerce. A MOTION was made by Mike Cherry, SECONDED by Sue Dowell to approve Contribution to CRELA. MOTION carried. ROLL CALL; Bryant voting "aye", Dowell voting "aye", Cherry voting "aye".
 4. Requested Approval of the Business Associate Agreement with New Mexico Association of Counties. A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve Agreement. MOTION carried. ROLL CALL; Dowell voting "aye", Bryant voting "aye", Cherry voting "aye". A copy of the Agreement is attached and made a part of these minutes.
 5. Request Approval of 2014-2015 NEEDO-NM Membership. Primrose informed the Commissioner that Quay County has never paid membership to NEEDO-NM. No action was taken.
 6. Request Approval of Agreement for Inmate Confinement with Roosevelt County. A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve Agreement. MOTION carried. ROLL CALL; Dowell voting "aye", Bryant voting "aye", Cherry voting "aye". A copy of the Agreement is attached and made a part of these minutes.

CORRESPONDENCE

1. NMAC Better Informed Public Officials (BIPO) Conference will be held December 9th-11th at the Eldorado Hotel in Santa Fe.
2. Presented the monthly RPHCA report.
3. Presented the September Gross Receipt Tax Report.
4. Health Office roof is being repaired.

A MOTION was made by Mike Cherry, SECONDED by Sue Dowell to go into session as the Indigent Claim Board. MOTION carried. ROLL CALL; Cherry voting "aye", Dowell voting "aye", Bryant voting "aye". Time noted 10:35 a.m.

-----INDIGENT CLAIMS BOARD-----

Return to regular session. Time noted 10:37 a.m.

CHECKS WERE REVIEWED. A MOTION was made by Sue Dowell, SECONDED by Mike Cherry to approve payments. MOTION carried. ROLL CALL; Dowell voting "aye", Cherry voting "aye", Bryant voting "aye".

Other Quay County Business That May Arise During the Commission Meeting and /or Comments from the Commissioners. NONE

A MOTION was made by Mike Cherry, SECONDED by Sue Dowell, to go into executive session pursuant to Section 10-15-1(H)7. The New Mexico Open Meetings Act to Discuss

Threatened or Pending Litigation. MOTION carried. ROLL CALL; Dowell voting "aye", Cherry voting "aye", Bryant voting "aye". Time noted 10:40 a.m.

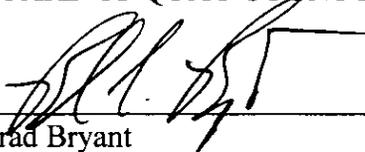
-----EXECUTIVE SESSION-----

A MOTION was made by Mike Cherry, SECONDED by Sue Dowell that only pending personnel matters was discussed during Executive Session and no action was taken. MOTION carried. ROLL CALL; Bryant voting "aye", Cherry voting "aye", Dowell voting "aye".

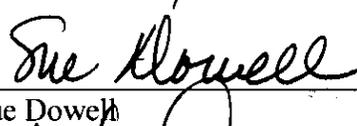
Return to regular session. Time noted 11:30 am.

There being no further business, a MOTION was made by Mike Cherry, SECONDED by Sue Dowell to adjourn the regular meeting of the Board of Quay County Commissioners until the next regular meeting set for Monday, October 13, 2014 at 9:00 a.m. unless sooner called. The Commissioners announced they would be having lunch at Kix and all those in attendance were invited. MOTION carried. ROLL CALL; Cherry voting "aye", Dowell voting "aye", Bryant voting "aye". Time noted 11:35 a.m.

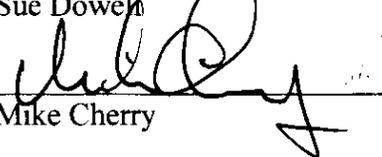
BOARD OF QUAY COUNTY COMMISSIONERS



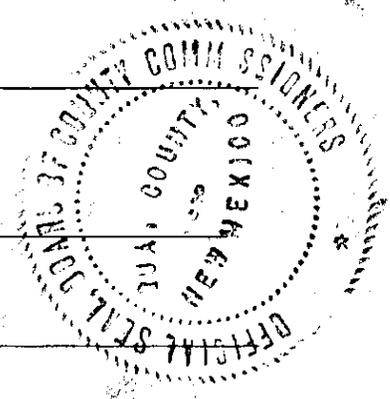
Brad Bryant

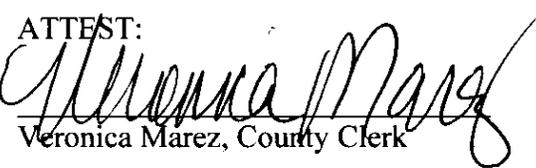


Sue Dowell



Mike Cherry



ATTEST:


Veronica Marez, County Clerk

QUAY COUNTY SHERIFF'S OFFICE
TOTAL ACTIVITY
AUGUST 1-31 2014

Arrests	4	Transports:	
Calls For Service	1289	In State	22
Civil Process	194	Out of State	0
Accidents	2		
Citations	3		
Assist Other Agency	6		
Training	1	Juvenile Transports	0
Court Security	24 HRS		
Total Miles	12,544	Adult Transports	22
		Dog calls	0
		SOR	3

Joe Schallert, Sheriff



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau**



2014 Assessor Evaluation

COUNTY	Quay	REVIEWER	Phillip Sena
TAX YEAR	2014	EVALUATION DATE	March 17-19, 2014
CONTACTS (Data from prior year - PLEASE MAKE NECESSARY CORRECTIONS IF NEEDED)			
	Name	Phone	E-Mail
Assessor	Janie Hoffman	575-461-1760	janie.murray@quaycounty-nm.gov
Chief Deputy	Vic Baum	575-461-1760	abaum9602@hotmail.com
Chief Appraiser	Janie Murray	575-461-1760	janie.murray@quaycounty-nm.gov
MH Appraiser	Ava Oldham	575-461-1760	ava.oldham@quaycounty-nm.gov
GIS Director / Mapper	Armando Nava	575-461-1760	armando.nava@quaycounty-nm.gov
Online Access Web Address:			

NOV MAILING DATES	1-Apr-14 <i>(2014)</i>	1-Apr-13 <i>(2013)</i>
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MAILING ADDRESS	PO Box 1227	
	Tucumcari	NM 88401 <i>(City) (zip)</i>

PHYSICAL ADDRESS	300 S. 3rd Street	
	Tucumcari	NM 88401 <i>(City) (zip)</i>

ASSESSOR COMMENTS	
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State of New Mexico
Taxation & Revenue Department
Property Tax Division
ANNUAL ASSESSOR EVALUATION



DOCUMENTS REQUESTED	
1	Copy of Annual Report to County Commissioners (7-36-16-E; NMSA)
2	Preliminary and Prior Year Budget
3	Valuation Maintenance Plan
4	Organization Chart
5	Make available all Treasurer's change orders from October 1st to present (7-38-77, NMSA)
6	Property Record Cards for all Elected Officials (State & County), County Manager, County Attorney, and Assessor's Staff
7	Last Year's NOV and Current values for Elected Officials, County Manager, County Attorney, and for Assessor's Staff
8	Listing of non-governmental Exempt Property showing Owner, Location, and Valuation (not personal exemptions) (7-36-7 AND 7-38-8.1.
9	Review of building permits will be made at time of evaluation. Please make available at time of evaluation.
10	List of properties receiving Special Method of Valuation for Agricultural Properties including: Location, Owner, Lessee, Acreage. (for Grazing properties, only those properties containing 50 or less acres, for Agricultural properties, only those containing 10 or less acres.)
11	Review of transfer affidavits will be made at time of evaluation. Please make available at time of evaluation.
12	Copy of a property change audit report / daily maintenance log
13	Property Re-Inspection Plan with start and end dates
14	A listing of all properties that filed protest petitions in 2013 showing Parcel ID, Owner Name, Property Address, Original NOV value, Final Value after resolution, and reason for change.
REVIEWER'S COMMENTS ON ABOVE DOCUMENTS	
ASSESSOR'S COMMENTS ON ABOVE DOCUMENTS	
1	A copy of the annual report was received. Its recommended that the Assessor refer back to statute 7-36-16.E to include additional information within the report including a sales ratio report.
2	A copy of the current and preliminary budget was received. No discrepancies were noted.
3	A Valuation Maintenance Plan was received; however, the Assessor should refer to the IAAO Assessment Practices Self-Evaluation Guide "Resources and Management".
4	An organizational chart was provided.
5	There were approximately 35 tax roll changes which were reviewed. There were (2) that needed additional information from the Assessor and were corrected.
6	Property Record Cards and NOV's for employees and elected officials were provided. No discrepancies were noted
7	Property Record Cards and NOV's for employees and elected officials were provided. No discrepancies were noted.
8	The exempt property information was provided and reviewed. No discrepancies were noted.
9	A review of the building permits was made. The properties are being worked and the Assessor tracks the permits through an Excel Spreadsheet.
10	Agricultural and grazing lists were provided; however, they were all 50 acres or more.
11	A sales ratio study was provided and revealed that transferred residential properties are being valued at current & correct.
12	An audit report was provided. No discrepancies were noted.
13	A Re-inspection Plan was provided showing start/end dates and a breakdown of parcels.
14	A report on protests filed for TY 2013 was provided. No discrepancies were noted.



New Mexico Taxation & Revenue Department
Property Tax Division
Appraisal Bureau



	A	B	C	D	E	F
2	Tax Year: 2013					
3	County					
4	ASSESSOR'S TAXABLE VALUES AND COUNTS					
5	PAGE 1: LAND					
6	Residential Land Value	29,603,010		Cattle Value	5,039,126	Residential Head of Household Value
7	Residential Land Count			Cattle Count	32,767	Residential Head of Household Count
8	Non-Residential Land Value	7,470,623		Dairy Cattle Value	-	Non-Residential Head of Household Value
9	Non-Residential Land Count			Dairy Cattle Count		Non-Residential Head of Household Count
10	Agricultural Land Value	7,526,893		Horses & Mules Value	109,945	Residential Veterans Value
11	Agricultural Land Count	2,051		Horses & Mules Count	733	Residential Veterans Count
12	Total Land Value	44,600,526		Sheep Value	9,265	Non-Residential Veterans Value
13	Total Land Count			Sheep Count	503	Non-Residential Veterans Count
14	PAGE 1: IMPROVEMENTS					
15	Residential Improvement Value	59,568,987		Goats Value	2,759	Residential Disabled Veterans Value
16	Non-Residential Improvement Value	29,450,000		Goats Count	202	Residential Disabled Veterans Count
17	Agricultural Improvement Value			Swine Value	703	Residential Other Value
18	Total Improvement Value			Swine Count	73	Residential Other Count
19	PAGE 1: PERSONAL PROPERTY					
20	Non-Residential Personal Property Value	5,361,084		Buffalo Value		Non-Residential Other Value
21	Agricultural Personal Property Value			Buffalo Count		Non-Residential Other Count
22	Total Personal Property Value			Rattles Value	1,100	TOTAL ASSESSOR'S NET TAXABLE
23	PAGE 1: MANUFACTURED HOMES					
24	Residential Manufactured Home Value	5,986,757		Rattles Count	66	Residential
25	Residential Manufactured Home Count	1,341		Alpaca Value		Non-Residential
26	Non-Residential Manufactured Home Value			Alpaca Count		Agricultural & Livestock
27	Non-Residential Manufactured Home Count			Elk Deer Value		PAGE 3: CENTRAL of STATE ASSESSED NET TAXABLE
28	Total Manufactured Home Value	4,986,757		Elk Deer Count		SAPB Non-Residential Value
29	Total Manufactured Home Count	1,341		Total Livestock Value	5,162,898	GRAND TOTAL NET TAXABLE
30				Total Livestock Count	34,344	Residential
				Total Assessor's Taxable Value	149,130,252	Non-Residential
						Agricultural & Livestock
						GRAND TOTAL NET TAXABLE
						188,378,989



**New Mexico Taxation & Revenue Department
Property Tax Division
Appraisal Bureau**



	A	B	C	D	E	F
2	Tax Year: 2014					
3	County: QUAY					
4	Values as of: 3/12/2014					
5	ASSESSOR'S TAXABLE VALUES AND COUNTS					
6	PAGE 1: LAND			PAGE 2: LIVESTOCK		
7	Residential Land Value	9,455,210		Cattle Value	4,942,839	Residential Head of Household Value
8	Residential Land Count	4,957		Cattle Count	30,102	Residential Head of Household Count
9	Non-Residential Land Value	20,104,483		Dairy Cattle Value		Non-Residential Head of Household Value
10	Non-Residential Land Count	3,282		Dairy Cattle Count		Non-Residential Head of Household Count
11	Agricultural Land Value	10,309,394		Horses & Mules Value	110,497	Residential Veterans Value
12	Agricultural Land Count	6,764		Horses & Mules Count	203	Residential Veterans Count
13	Total Land Value	39,869,087		Sheep Value	9,265	Non-Residential Veterans Value
14	Total Land Count	15,003		Sheep Count	503	Non-Residential Veterans Count
15	PAGE 1: IMPROVEMENTS			PAGE 3: EXEMPTIONS		
16	Residential Improvement Value	56,549,304		Goats Value	2,812	Residential Disabled Veterans Value
17	Non-Residential Improvement Value	33,550,710		Goats Count	205	Residential Disabled Veterans Count
18	Agricultural Improvement Value	1,459,047		Swine Value	703	Residential Other Value
19	Total Improvement Value	91,559,061		Swine Count	73	Residential Other Count
20	PAGE 1: PERSONAL PROPERTY			Non-Residential Other Value		
21	Non-Residential Personal Property Value	5,312,397		Buffalo Value		Non-Residential Other Count
22	Agricultural Personal Property Value			Buffalo Count		TOTAL ASSESSOR'S NET TAXABLE
23	Total Personal Property Value	5,312,397		Rattles Value	1,100	Residential
24	PAGE 1: MANUFACTURED HOMES			Rattles Count		
25	Residential Manufactured Home Value	5,021,999		Alpaca Value	66	Non-Residential
26	Residential Manufactured Home Count	1,333		Alpaca Count		Agricultural & Livestock
27	Non-Residential Manufactured Home Value			Elk-Deer Value		PAGE 3: CENTRAL or STATE ASSESSED NET
28	Total Manufactured Home Value	5,021,999		Elk-Deer Count		SAPB Non-Residential Value
29	Total Manufactured Home Count	1,333		Total Livestock Value	5,067,216	GRAND TOTAL NET TAXABLE
30	Total Manufactured Home Value	5,021,999		Total Livestock Count	31,152	Residential
31	Total Manufactured Home Count	1,333		Total Assessor's Taxable Value	146,829,760	Non-Residential
						Agricultural & Livestock
						GRAND TOTAL NET TAXABLE
						186,256,469



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau
2014 Assessor Evaluation**



QUAY <i>(County)</i>		2014 as of: 3/12/2014 <i>(Tax Year)</i>					
ASSESSOR'S TAXABLE VALUES <i>(From Current Abstract Run)</i>							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Land		4,957	9,455,210	3,282	20,104,483	8,239 \$ 29,559,693	
Improvements			56,549,304		33,550,710	90,100,014	
Personal Property					5,312,397	5,312,397	
Manufactured Homes		1,333	5,021,999	-	-	1,333 5,021,999	
Livestock				31,152	5,067,216	31,152 5,067,216	
TOTAL TAXABLE VALUE			71,026,513		64,034,806	135,061,319	
EXEMPTIONS <i>(From Current Abstract Run)</i>							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Head of Household		1,767	3,265,354	-	-	1,767 3,265,354	
Veterans		633	2,092,149	-	-	633 2,092,149	
Exemption Waiver - Veterans		56	1,019,314	-	-	56 1,019,314	
Others		1,211	473,353	-	-	1,211 473,353	
TOTAL EXEMPTIONS		3,667	6,850,170	-	-	3,667 6,850,170	
CENTRAL or STATE ASSESSED					46,276,879	46,276,879	
ASSESSORS NET TAXABLE VALUE			64,176,343	110,311,685	174,488,028		

QUAY <i>(County)</i>		2013 <i>(Tax Year)</i>					
ASSESSOR'S TAXABLE VALUES <i>(From 2013 Abstract)</i>							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Land		-	29,603,010	-	7,470,623	- \$ 37,073,633	
Improvements			59,568,987		29,450,000	89,018,987	
Personal Property					5,361,084	5,361,084	
Manufactured Homes		1,341	5,986,757	-	-	1,341 5,986,757	
Livestock				34,344	5,162,898	34,344 5,162,898	
TOTAL TAXABLE VALUE			95,158,754		47,444,605	142,603,359	
EXEMPTIONS <i>(From 2013 Abstract)</i>							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Head of Household		-	3,306,289	-	-	- 3,306,289	
Veterans		-	2,002,444	-	97,945	- 2,100,389	
Exemption Waiver - Veterans		-	973,725	-	-	- 973,725	
Others		-	140,020	-	275,910	- 415,930	
TOTAL EXEMPTIONS		-	6,422,478	-	373,855	- 6,796,333	
CENTRAL or STATE ASSESSED					46,045,070	46,045,070	
TOTAL NET TAXABLE VALUE			88,736,276	93,115,820	181,852,096		

Quay <i>(County)</i>		% Change from 2013 to 2014 as of: 3/12/2014					
ASSESSOR'S TAXABLE VALUES							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Land			-68.06%		169.11%		-20.27%
Improvements			-5.07%		13.92%		1.21%
Personal Property					-0.91%		-0.91%
Manufactured Homes		-0.60%	-16.11%			-0.60%	-16.11%
Livestock				-9.29%	-1.85%	-9.29%	-1.85%
TOTAL TAXABLE VALUE							
EXEMPTIONS							
		RESIDENTIAL		NON-RESIDENTIAL		TOTAL	
		Count	Value	Count	Value	Count Value	
Head of Household			-1.24%				-1.24%
Veterans			4.48%		-100.00%		-0.39%
Exemption Waiver - Veterans			4.68%				4.68%
Others			238.06%		-100.00%		13.81%
TOTAL EXEMPTIONS							
CENTRAL or STATE ASSESSED					0.50%	0.50%	
ASSESSORS NET TAXABLE VALUE							



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau
Assessor Evaluation**



COUNTY:	Quay	Tax Year:	2014	Reviewer:	Phillip Sena
Assessor:	Janie Hoffman			Review Date:	March 17-19, 2014

	BUDGET DATA			REVALUATION FUND			
	Assessor Operations	Revaluation Fund	Total Budget	Balance at Beginning of Fiscal Year	Additions	Subtractions	Balance at End of Fiscal Year
Fiscal Year 2012-2013	153,075	33,430	186,505	49,135	17,810	31,325	49,999
Fiscal Year 2013-2014	160,544	51,571	212,115	49,999	16,569	33,430	51,571
Fiscal Year 2014-2015	161,550	54,488	216,038	51,571	9,095	29,028	31,638

	STAFFING		
	ADMINISTRATION	APPRAISAL	CLERICAL
Elected Assessor	1	Chief Appraiser	1
Administrative Assistant	-	Residential Appraisers	-
Chief Deputy Assessor	1	Commercial Appraisers	-
Deputy Assessor(s)	-	Manufactured Homes	1
GIS Director	-	Business Personal Property	-
		Agriculture / Grazing Land	-
		Livestock	-
		Administration	-
		Title Examiner	-
		Deeds Mapping	-
		Exemptions	-
		Data Entry	-
		Quality Control	-

	PARCEL COUNTS and VALUATION (Full Value)					
	TY 2013 from Abstracts		TY 2014		Change - \$\$	Change %
	Parcels	Full Value	Parcels	Full Value		
REAL ESTATE						
Residential	-	267,515,991	4,957	198,013,542	(69,502,449)	-0.259806708
Non-Residential	-	133,342,548	3,282	191,893,761	58,551,213	0.439103751
PERSONAL PROPERTY						
Business Personal Property		16,083,252		15,937,191	(146,061)	-0.009081559
Manufactured Homes (RES)	1,341	17,960,271	1,333	15,065,997	(2,894,274)	-0.161148682
Livestock (# of Accounts, not # of Head)		15,488,694		15,201,648	(287,046)	-0.018532615
CENTRAL or STATE ASSESSED						
State Assessed		138,135,210		138,830,637	695,427	0.005034393
Copper					-	#DIV 0!
EXEMPT PROPERTY		20,388,999		20,550,510.00	161,511	0.007921478
GRAND TOTAL		568,136,967		554,392,266.00	(13,744,701)	-0.024192583
Real Estate		380,469,540		369,356,793.00	(11,112,747)	-0.029207981
Personal Property		187,667,427		185,035,473.00	(2,631,954)	-0.014024565

	PERSONAL EXEMPTIONS				PROTESTS	
	TY 2013 from Abstracts		TY 2014		Tax Year: 2013	
	Count	Taxable Value Exempted	Count	Taxable Value Exempted	Total Number Filed	
Veterans	640	2,002,444	633	3,265,354	Resolved Prior to Scheduling	39
100% Disabled Veterans	60	973,725	56	1,019,314	Scheduled for Hearing	36
Head of Household	1,796	3,306,289	1,767	2,092,149	Resolved Prior to Hearing	3
Over 65 Value Freeze	5		3		Protests Heard	36

SALES RATIO STUDY - 2013 Values vs. 2012 Sales						2012 Values vs. 2012 Sales		
Sample Size	Median	Mean Ratio	Std Dev	COD	PRD	Median	COD	PRD
49	99.43%	101.24%	14.11%	8.05%	103.55%	81.55%	36.27%	124.55%

Sales Ratio Study Guidelines

MEDIAN	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%.
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 98 and 103%.
COD	The Coefficient of Dispersion measures the dispersion of ratios around the Median Ratio. IAAO Standards suggest that this figure be below 15%, but in small rural jurisdictions COD's between 15 and 20% may be acceptable.



New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau
2014 Assessor Evaluation



VALUATION MAINTENANCE & REASSESSMENT WORKPLAN

County	2014 - 2015	Fiscal Year	Position	Date
Workplan delivered to County Commissioners?		Submitted by		Date
Workplan delivered to PTD?		Workplan delivered to PTD?		
				Date

BACKGROUND

	RESIDENTIAL			NON-RESIDENTIAL			PERSONAL PROPERTY		
	Count	Start Date	End Date	Count	Start Date	End Date	Count	Start Date	End Date
Valuation system When installed									
Date formal data quality study completed?		Begin Date	End Date		Begin Date	End Date			
		% Completed			% Completed				
Cyclical re-inspection plan		Begin Date	End Date		Begin Date	End Date			
		% Completed			% Completed				

ANNUAL MAINTENANCE PLAN

	RESIDENTIAL			NON-RESIDENTIAL			PERSONAL PROPERTY		
	Count	Start Date	End Date	Count	Start Date	End Date	Count	Start Date	End Date
Sales Analysis									
Building Permits									
Reappraisal of Sales									
Reappraisal of Permits									
New Account Valuation									
Protests									

LONG-TERM REASSESSMENT PLAN

	RESIDENTIAL			NON-RESIDENTIAL			PERSONAL PROPERTY		
	Count	Start Date	End Date	Count	Start Date	End Date	Count	Start Date	End Date
Data Collection									
Data Field Review									
Valuation									
Final Value Review									

Signatures: _____

Assessor



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau**



**Quay County
Assessment Administration**

1. What is your assessment cycle: a. Residential properties? One year cycle.
b. Non-Residential properties? One year cycle.
2. If you are on a two-year cycle, what is preventing you from moving to a one-year cycle? N/A
3. How many times in the previous five (5) years has your county requested an extension for mailing of your NOV's? (7-38-85 NMSA 1978) None
4. How many parcels are identified within your GIS? How many parcels are identified in your CAMA system? Cama-All
5. Are NOV's mailed to all property owners, including exempt property? (7-38-20 NMSA 1978) Yes
6. Do all employees have access to the Property Tax Code, all manuals used in the valuation of properties, and on the administration of your office? Yes
7. How many of your staff are pursuing an IAAO designation? Please provide a list of candidates, designation(s) sought, and their email addresses. None
8. Please describe how you are tracking the training and education of your staff. IAAO Classes are taken every 2-3 years and are tracked in-house through an Excel Spreadsheet.
Comments: Quay County lacks some modern upgrades within their CAMA System. The Assessor did provide everything requested, but sent the evaluation in a PDF rather than the requested Excel format. The Assessor's office was very professional and courteous throughout the evaluation.

Data Management

1. Does your office physically inspect properties at least every 4 to 6 years? (IAAO Standard) Yes
2. Do you have a property re-inspection plan in place? Yes (Copy provided)
a. What is the time frame? (Start and finish dates) One year
3. Describe your re-inspection plan process. View every one within one year.
4. How do you maintain property inspection data within your valuation system? Not capable in our system.



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Property Tax Division
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a. If you do not maintain inspection data within your valuation system, how do you determine which properties must be re-inspected during the upcoming year? Not capable in our system.
5. Does your re-inspection plan cover ALL property types, including Manufactured Homes valued as personal property? Yes
6. Are you still maintaining hard-copies of property record cards or relying upon computer generated reports? Yes both.
Comments: The Assessors office provided an updated inspection plan showing that all properties will be physically inspected every year.

Building Permits

1. How many building permits were issued in your county in 2013? 7 permits were issued.
2. How much "net new" value was added to the tax base in 2013 and/or 2014? \$9,414,538 (2013) \$3,457,321 (2014)
3. Do you value incomplete construction at a percentage of completion as of the situs date of January 1? Yes. Attach copies to property cards until complete.
4. How do you track permits from one year to the next? Attach copies to property cards until complete.
5. Of the building permits issued in 2013, how many will require a follow-up visit in 2014? Two
6. If you did not add incomplete construction to the tax roll, are you aware that this is "net new" value that could be benefiting your county and municipalities? Yes
Comments: Quay County does track all permits from to start to finish and will inspect the remaining two (2) permits prior to the NOV's being mailed next year.

Valuation – General

1. Have you stratified your county into separate market areas or neighborhoods? Please provide a map showing neighborhood delineations. No
2. Do you use Marshall Swift cost manuals? Do you test your Marshall Swift results against local costs? Please provide a copy of your results. Yes we use M&S cost manual. No we have not tested against local costs.
3. What other manuals are used in the valuation process? CAMA
Comments:



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Property Tax Division
Appraisal Bureau**



The county does have their own method in separating areas by school district, but not specifically by market area. Its advised that an illustrated map stratifying the entire county into separate market areas be completed.

Land Valuation

1. Please provide a copy of your land valuation table(s) and/or schedule(s). The last cost tables were developed in 1986.
2. If you do not utilize land valuation tables, how do you ensure that all land is equitably valued? There are not enough land sales in Quay County.
3. In areas with few vacant lot sales, does the assessment office use the abstraction, allocation, or land residual capitalization method to derive values from improved parcel sales? No
4. How many sales did you use? All that were available.
5. What was the time frame of the sales? 1999-2013
Comments: The lack of sales and data is preventing Quay County from verifying and running statistical testing against current assessments.

Residential Valuation

1. Did you value transferred residential properties at current market value? Yes, after the sale an appraisal is done and the value is adjusted to market.
2. Did you perform any "statistical testing" to verify that your new values reflect market values? Please provide a copy of your results. No
3. If you did not perform statistical testing, how do you know that your new values reflect market value? I did a neighborhood study and comparison. (Similar homes are selling for similar prices)
4. For "non-transferred" residential properties, did you review prior values to determine if those properties could be raised 3% without exceeding market value? If yes, please provide us with a copy of your results. No
a. If no, did you raise non-transferred properties by 3%? Yes
5. Is your CAMA system capable of maintaining both market values and capped values and do you utilize the capability? (7-36-15; 7-36-16, 7-36-21.3 NMSA 1978) Yes
Comments: Statistical testing needs to be completed to determine which non-transferred properties need to be raised 3%.

Commercial Valuation



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau**



1. Are all commercial properties valued at current market value? Yes, as best as we know. There are no sales so the best indication of market is cost less depreciation.
2. Have you performed any type of review to ensure that your commercial property values are fair and equitable? No we don't have any commercial sales.
a. Please explain the process you used to review your values and provide us with a copy of your results. Sales Ratio Report.
3. If you did not perform a review of commercial properties, how do you know that your values are fair and equitable? There's not enough data to analyze.
4. What approaches to value are utilized for commercial properties? The cost approach and we also review the building permits.
5. What is your procedure for collecting income and expense data? We ask for it if a protest is filed.
Comments: The lack of sales/data is preventing Quay County from running statistical testing on non-residential properties. The Assessor was advised that PTD can assist with commercial valuation if requested and to send the PTD Director a request in writing as required under 3.6.3.8.C NMAC.

Business Personal Property

1. Are personal property forms mailed to all businesses annually? (7-38-8 NMSA 1978) No we typically send them every 5 years.
a. What is the procedure for non-returns? Yellow pages and anywho.com
b. What is the procedure for non-deliverable mail? We conduct further research for a different address.
2. Do you limit the depreciation charged against taxable personal property to a maximum of 87.5% as specified in 7-36-33 (c)(3)? Yes
3. What is the procedure for discovering new accounts? City and County licenses.
Comments: The Assessor should be mailing out personal property forms every year as per statute 7-38-8, NMSA 1978.

Mapping

0 Yes
2. Are your GIS and CAMA systems linked? No



**New Mexico Taxation Revenue Department
Property Tax Division
Appraisal Bureau**



a. If not linked, what is your time frame for completing this task? Within 6-12 months.
3. Do you require any assistance to become compliant with 7-38-9, NMSA 1978 and NMAC 3.6.7.17? No, all on Auto-Cad.
Comments: Its recommended that Quay County upgrade their CAMA and Auto-Cad programs to have the ability to link their properties.

Agriculture

1. What are your verification procedures when receiving an application for Special Method of Valuation for Agricultural properties? (7-36-20 NMSA 1978) We review Livestock reports and past land use and inspect property.
2. How often are existing agricultural properties re-verified and what is the procedure? Every year.
3. Are you inspecting and reappraising the residential portion of agricultural properties upon sale and bringing the improvements to market value? Yes
4. If you have wind farms in your county, how are you valuing the land below the windmills? None. The land is leased back to the county in IRB's.
5. Are you using PTD's agricultural land schedule? If not, please provide a copy of the schedule you are using. Yes
Comments: Historical agricultural applications have not been maintained in the Assessor's office. The Assessor stated that new applications are kept and field inspections are conducted prior to the special method of valuation being granted.

Manufactured Homes

1. What valuation manual or method is used in valuation of manufactured homes assessed as real estate? We use Marshall and Swift
2. What is your annual valuation maintenance procedure for manufactured housing assessed as personal property? (7-36-26 NMSA 1978) We re-value every two years until the bottom cap.
3. Are all manufactured home accounts field reviewed prior to initial valuation? Yes
4. What is the valuation procedure for the land underneath the manufactured home as personal property? Market value.
5. What is your depreciation schedule for manufactured homes? Marshall and Swift - State Property Tax Schedule



**New Mexico Taxation Revenue Department
Property Tax Division
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Comments:

Quay County relies on the cost tables within the CAMA System when valuing manufactured homes.

LEGISLATIVE COUNCIL SERVICE
52ND LEGISLATURE-FIRST SESSION-2015
CAPITAL OUTLAY REAUTHORIZATION REQUEST FORM (revised 09/08/14)

Legislative Sponsor: State Representative Dennis Roch

Sponsor's Signature: _____

Project Contact Name: Richard Primrose Phone Number: 575-461-2112

Contact Email: richard.primrose@quaycounty-nm.gov

If brought in by legislative staff, please provide:

Secretary's Name: _____ Office Phone Number: _____

Please answer the following questions about the project being reauthorized.

(If you need assistance, please refer to the department of finance and administration (DFA) local government division capital outlay unit's website: <http://www.state.nm.us/capitalprojects>. Click on "Funded Projects" and do a search for the project.)

1. What is the DFA appropriation identification number (ApprID)? 13-1742
2. What is the current balance on this project? \$100,000
3. Are there any binding contracts in place for this project? No
4. How many times has this project been reauthorized? None
5. What was the original purpose of this appropriation?
To remove, dispose of, purchase and install windows at the Dan C. Trigg Memorial Hospital
in Tucumcari, Quay County, NM.
6. What is the language change you are requesting? *
Change the purpose of appropriation to update current software and computer equipment
in Quay County offices.
7. Does the expenditure period need to be extended? Yes No
8. Does the agency receiving the appropriation need to be changed? Yes No
If yes, what is the new receiving agency? _____
9. Indicate original citation of project: Laws (year) 2013, Chapter 226, Section 31.147,
Subsection _____
10. If previously reauthorized, indicate that citation: Laws (year) _____, Chapter _____, Section _____,
Subsection _____
11. What entity is requesting funding for this project? (Only the state and political subdivisions of the
state are eligible for funding.) Quay County
12. What entity will receive funding for this project (if different from requesting entity)?

13. What entity will own the project upon completion? Quay County

* If changing the purpose of the appropriation, please refer to the documentation requirements on page 1 of the regular capital outlay request form.

BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (this “**Agreement**”) is entered into between **Quay County** (referred to in this Agreement as the “**Covered Entity**”), and the New Mexico Association of Counties (referred to in this Agreement as the “**Business Associate**”). The “**Effective Date**” of this Agreement is **August 1, 2014**.

I. RECITALS

- A. Under the Coverage Agreement(s) between the Parties (the “**Underlying Agreement(s)**”), Business Associate is receiving from, or creating or receiving, or maintaining or transmitting on behalf of, Covered Entity, certain data that would constitute “protected health information” (PHI) within the meaning of the Standards for Privacy of Individually Identifiable Health Information and as further defined below (the “**Privacy Rule**”).
- B. The Parties are committed to complying with the Privacy Rule and the Standards for Security of Electronic Protected Health Information (the “**Security Rule**”) in accordance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“**HIPAA**”), the Health Information Technology for Economic and Clinical Health (“**HITECH**”) Act, Title XIII of Division A and Division B of the American Recovery and Reinvestment Act of 2009 (ARRA), Public Law 111-5 (Feb. 17, 2009) and related regulations, the HIPAA Privacy Rule, 45 C.F.R. Parts 160 and 164, as amended, the HIPAA Security Rule, 45 C.F.R. Parts 160, 162 and 164, as amended, and other relevant laws, including subsequently adopted provisions applicable to use and disclosure of confidential information, and applicable agency guidance.
- C. This Agreement, in conjunction with the Privacy and Security Rules and the U.S. Department of Health and Human Services’ final rule, effective March 26, 2013, modifying HIPAA and the Privacy and Security Rules (the “**New Rule**”), sets forth the terms and conditions pursuant to which PHI (electronic and non-electronic) that is created, received, maintained, or transmitted by, the Business Associate from or on behalf of Covered Entity, will be handled between the Business Associate and Covered Entity and with third parties during the term of their Underlying Agreement(s) and after its termination.
- D. Business Associate hereby acknowledges and agrees that Covered Entity is a Covered Entity and that Business Associate is a Business Associate of Covered Entity.
- E. This Agreement is intended to supersede all prior Business Associate or similar agreements between the parties and to restate the respective obligations of each Party in light of the New Rule.

The Parties agree as follows:

II. PERMITTED USES AND DISCLOSURES OF PHI

- A. Services. Pursuant to the Underlying Agreement(s), Business Associate provides services ("**Services**") for Covered Entity that involve the receipt, use and disclosure of PHI. Except as otherwise specified herein, the Business Associate may make any and all uses of PHI necessary to perform its obligations under the Underlying Agreement(s) including consultation services and litigation defense. All other uses not authorized by this Agreement are prohibited. Moreover, Business Associate may disclose PHI for the purposes authorized by this Agreement only: (i) to its employees, subcontractors and agents (including contract attorneys, investigators and experts), in accordance with Section III.A.7, or (ii) as otherwise permitted by or as required by the Privacy or Security Rule.
- B. Business Activities of the Business Associate. Unless otherwise limited herein and if such use or disclosure of PHI would not violate the Privacy or Security Rules if done by the Covered Entity, the Business Associate may:
1. Use the PHI in its possession for its proper management and administration and to fulfill any present or future legal responsibilities of the Business Associate provided that such uses are permitted under state and federal confidentiality laws;
 2. Disclose the PHI in its possession to third parties for the purpose of its proper management and administration or to fulfill any present or future legal responsibilities of the Business Associate, provided that the Business Associate represents to Covered Entity, in writing, that (i) the disclosures are required by law, as defined within 45 C.F.R. §164.501; or (ii) the Business Associate has received from the third party written assurances regarding its confidential handling of such PHI as required under 45 C.F.R. §164.504(e)(4) and §164.314, and the third party notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached; and
 3. Business Associate may provide data aggregation services relating to the health care operations of the Covered Entity.

III. RESPONSIBILITIES OF THE PARTIES WITH RESPECT TO PHI

- A. Responsibilities of the Business Associate. Covered Entity acknowledges that Business Association will share PHI with its attorneys, investigators and expert witnesses in order to carry out its responsibilities under the Underlying Agreement(s) and that such disclosure is appropriate and allowed. With regard to its use and/or disclosure of PHI, the Business Associate hereby agrees to do the following:

1. Not use or further disclose PHI other than as permitted or required by this Agreement, or the Underlying Agreement(s);
2. Not, without the prior written notice to Covered Entity, disclose any PHI on the basis that such disclosure is required by law without notifying Covered Entity so that Covered Entity shall have an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, Business Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all alternatives for relief. Business Associate shall require reasonable assurances from persons receiving PHI in accordance with Section II.B.2 hereof that such persons will provide Covered Entity with similar notice and opportunity to object before disclosing PHI on the basis that such disclosure is required by law. However such prior written notice shall not be required when the disclosure is made pursuant to litigation in which the Covered Entity, its employees or agents are named as party(ies);
3. Ensure the confidentiality, integrity, and availability of all electronic PHI created, received, maintained, or transmitted;
4. Use reasonable and appropriate safeguards to prevent the unauthorized use or disclosure of PHI other than pursuant to the terms and conditions of this Agreement, and comply with Subpart C of 45 C.F.R. Part 164 with respect to electronic PHI, to prevent use or disclosure of PHI other than as provided for by this Agreement;
5. Use appropriate administrative, physical and technical safeguards consistent with the HIPAA Security Rule that reasonably and appropriately protect the confidentiality, integrity, and availability of any Electronic PHI in accordance with the HIPAA Security Rule and the HITECH Standards;
6. Report promptly, in writing, to Covered Entity, but in no event later than within two (2) business days of which it becomes aware any use or disclosure of PHI not provided for by the Underlying Agreement(s), including breaches of unsecured PHI as required at 45 C.F.R. § 164.410, and any Security Incident of which it becomes aware, and cooperate with the Covered Entity in any mitigation or breach reporting efforts;
7. In accordance with 45 C.F.R. §§ 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, to ensure that any agents, including subcontractors, that create, receive, maintain, or transmit PHI on behalf of the Business Associate agree in writing to the same restrictions, conditions, and requirements that apply to the Business Associate with respect to such information;

8. Ensure that any agent or subcontractor to whom the Business Associate provides PHI, as well as Business Associate, not export PHI beyond the borders of the United States of America;
9. Have procedures in place to mitigate, to the maximum extent practicable, any deleterious effect from any use or disclosure of PHI in violation of this Agreement or applicable law;
10. Have and apply appropriate sanctions against any workforce member, subcontractor or agent who uses or discloses PHI in violation of this Agreement or applicable law;
11. Within five (5) business days' request of Covered Entity, make available PHI in a designated record set, if applicable, to Covered Entity, as necessary to satisfy Covered Entity's obligations under 45 C.F.R. § 164.524;
12. Within five (5) business days, accept any amendment(s) to PHI, if applicable, in a designated record set as directed or agreed to by the Covered Entity pursuant to 45 C.F.R. § 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 C.F.R. § 164.526;
13. As applicable, maintain and make available the information required to provide an accounting of disclosures as necessary to satisfy Covered Entity's obligations under 45 C.F.R. § 164.528;
14. To the extent the Business Associate is to carry out one or more of Covered Entity's obligation(s) under Subpart E of 45 C.F.R. Part 164, comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligation(s); and
15. Upon request, make its internal practices, books, and records available to the Secretary of the US Department of Health and Human Services and to the Covered Entity for purposes of determining compliance with the HIPAA Rules.

B. Responsibilities of Covered Entity. With regard to the use and/or disclosure of PHI by the Business Associate, Covered Entity hereby agrees to do the following:

1. Inform the Business Associate of any limitations in the form of notice of privacy practices that Covered Entity provides to individuals pursuant to 45 C.F.R. § 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI.

2. Inform the Business Associate of any changes in, or revocation of, the permission by an individual to use or disclose PHI, to the extent that such limitation may affect Business Associate's use or disclosure of PHI.
3. Notify the Business Associate, in writing and in a timely manner, of any restriction on the use or disclosure of PHI that Covered Entity has agreed to or is required to abide by under 45 C.F.R. §164.522, to the extent that such restriction may impact in any manner the use and/or disclosure of PHI by the Business Associate under this Agreement, except if the Business Associate will use or disclose PHI for (and the Underlying Agreement(s) includes provisions for) data aggregation or management and administration and legal responsibilities of the Business Associate, Covered Entity will not request Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy and Security Rule if done by the Covered Entity.

IV. REPRESENTATIONS

A. Mutual Representations of the Parties. Each party represents to the other party:

1. That all of its employees and members of its workforce, whose services may be used to fulfill obligations under this Agreement or the Underlying Agreement(s) are or shall be appropriately informed of the terms of this Agreement and are under legal obligation to each party, respectively, by contract or otherwise, sufficient to enable each party to fully comply with all provisions of this Agreement including, without limitation, the requirement that modifications or limitations that Business Associate has agreed to adhere to with regard to the use and disclosure of PHI of any individual that materially affects and/or limits the uses and disclosures that are otherwise permitted under the Standard will be communicated to the Business Associate, in writing, and in a timely fashion.
2. That it will reasonably cooperate with the other party in the performance of the mutual obligations under this Agreement.
3. That neither the party, nor employees or members of its workforce have been excluded or served a notice of exclusion or have been served with a notice of proposed exclusion, or have committed any acts which are cause for exclusion, from participation in, or had any sanctions, or civil or criminal penalties imposed under, any federal or state healthcare program, including but not limited to Medicare or Medicaid, or have been convicted, under federal or state law (including without limitation a plea of nolo contendere or participation in a first offender deterred adjudication or other arrangement whereby a judgment of conviction has been withheld), of a criminal offense related to (a) the neglect or abuse of a patient, (b) the delivery of an item or service, including the performance of management or administrative services

related to the delivery of an item or service, under a federal or state healthcare program, (c) fraud, theft, embezzlement, breach of fiduciary responsibility, or other financial misconduct in connection with the delivery of a healthcare item or service, (d) the unlawful manufacture, distribution, prescription or dispensing of a controlled substance, or (e) interference with or obstruction of any investigation into any criminal offense.

4. That it will notify the other party immediately after it becomes aware that any of the foregoing representations may be inaccurate or may become inaccurate.

V. TERM AND TERMINATION

- A. Term. The term of this Agreement shall commence on the date of this agreement as listed above (the "Effective Date"), and shall terminate on the termination date of the relevant Underlying Agreement(s) or on the date Covered Entity terminates this Agreement for cause as authorized in Section V.B, whichever is sooner.
- B. Termination for Cause. Business Associate authorizes termination of this Agreement by Covered Entity, if Covered Entity determines Business Associate has violated a material term of this Agreement and Business Associate has not cured the breach or ended the violation within the time specified by Covered Entity.
- C. Obligations of Business Associate upon Termination. Business Associate agrees to return or destroy all PHI pursuant to 45 C.F.R. §164.504(e)(2)(J). Prior to doing so, the Business Associate further agrees to recover any PHI in the possession of its subcontractors or agents. If it is not feasible for the Business Associate to return or destroy said PHI or if it is necessary to preserve certain PHI for litigation defense purposes, the Business Associate will notify Covered Entity in writing and the Covered Entity may disagree with the Business Associate's determination. Said notification shall include: (i) a statement that the Business Associate has determined that it is not feasible to return or destroy the PHI in its possession, and (ii) the specific reasons for such determination. Business Associate further agrees to extend any and all protections, limitations and restrictions contained in this Agreement to the Business Associate's use and/or disclosure of any PHI retained after the termination of this Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible. If it is infeasible for the Business Associate to obtain, from a subcontractor or agent any PHI in the possession of the subcontractor or agent, the Business Associate must provide a written explanation to Covered Entity and require the subcontractors and agents to agree to extend any and all protections, limitations and restrictions contained in this Agreement to the subcontractors' and/or agents' use and/or disclosure of any PHI retained after

the termination of this Agreement, and to limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI infeasible.

- D. Automatic Termination. This Agreement will automatically terminate without any further action of the parties upon the termination or expiration of the Underlying Agreement(s).

VI. CONFIDENTIALITY

- A. Confidentiality Obligations. In the course of performing under this Agreement, each party may receive, be exposed to or acquire the Confidential Information including but not limited to, all information, data, reports, records, summaries, tables and studies, whether written or oral, fixed in hard copy or contained in any computer data base or computer readable form, as well as any information identified as confidential ("Confidential Information") of the other party. For purposes of this Agreement, "Confidential Information" shall not include PHI, the security of which is the subject of this Agreement and is provided for elsewhere. The parties including their employees, agents or representatives (i) shall not disclose to any third party the Confidential Information of the other party except as otherwise permitted by this Agreement or as required by law including, without limitation, the New Mexico Inspection of Public Records Act, Section 14-2-1 et seq. NMSA 1978, as amended, (ii) only permit use of such Confidential Information by employees, agents and representatives having a need to know in connection with performance under this Agreement, and (iii) advise each of their employees, agents, and representatives of their obligations to keep such Confidential Information confidential. Notwithstanding anything to the contrary herein, each party shall be free to use, for its own business purposes, any ideas, suggestions, concepts, know-how or techniques contained in information received from each other that directly relates to the performance under this Agreement. This provision shall not apply to Confidential Information: (a) after it becomes publicly available through no fault of either party; (b) which is later publicly released by either party in writing; (c) which is lawfully obtained from third parties without restriction; or (d) which can be shown to be previously known or developed by either party independently of the other party.

VII. LIABILITY

- A. Liability. As between the parties each party acknowledges that it will be responsible for claims or damages arising from personal injury or damage to persons or property to the extent they result from negligence of that party's employees. Business Associate understands that Covered Entity is not indemnifying Business Associate for the acts or omissions to act of Covered Entity or its employees. The liability of Covered Entity will be subject in all cases to the immunities and limitations of the New Mexico Tort Claims Act, Sections 41-4-1 et seq. NMSA 1978, as amended.

- B. LIMITATION OF LIABILITY. THE PARTIES UNDERSTAND, ACKNOWLEDGE, AND AGREE THAT NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL, CONSEQUENTIAL, SPECIAL, OR PUNITIVE DAMAGES OF ANY KIND OR NATURE, WHETHER SUCH LIABILITY IS ASSERTED ON THE BASIS OF CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), OR OTHERWISE, EVEN IF THE OTHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGES.

VIII. MISCELLANEOUS

- A. Business Associate. For purposes of this Agreement, Business Associate shall include the named Business Associate herein. However, in the event that the Business Associate is otherwise a Covered Entity under the Privacy or Security Rule, that entity may appropriately designate a health care component of the entity, pursuant to 45 C.F.R. §164.504(a), as the Business Associate for purposes of this Agreement.
- B. Survival. The respective rights and obligations of Business Associate and Covered Entity under this Agreement, shall survive termination of this Agreement indefinitely.
- C. Amendments; Waiver. This Agreement may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of the parties. A waiver with respect to one event shall not be construed as continuing, or as a bar to or waiver of any right or remedy as to subsequent events. The parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for compliance with the requirements of the HIPAA Rules and any other applicable law.
- D. Interpretation. Any ambiguity in this Agreement shall be interpreted to permit compliance with the HIPAA Rules.
- E. Changes in Law. The parties recognize that this Agreement is at all times subject to applicable state, local, and federal laws. The parties further recognize that this Agreement may become subject to amendments in such laws and regulations and to new legislation. Any provisions of law that invalidate, or are otherwise inconsistent with, the material terms and conditions of this Agreement, or that would cause one or both of the parties hereto to be in violation of law(s), shall be deemed to have superseded the terms of this Agreement and, in such event, the parties agree to utilize their best efforts to modify the terms and conditions of this Agreement to be consistent with the requirements of such law(s). In order to effectuate the purposes and intent of this Agreement the parties will set forth an executed written agreement within thirty (30) days of receipt of notice from one party to the other party setting forth the proposed changes, then either party may, by giving the other an additional sixty (60) days written notice, terminate this

Agreement, unless this Agreement would terminate earlier by its terms. In the event amendments or changes in existing law(s), general instructions, or new legislation, rules, regulations, or decisional law preclude or substantially preclude a contractual relationship between the parties similar to that expressed in this Agreement, then, under such circumstances, where renegotiation of the applicable terms of this Agreement would be futile, either party may provide the other at least sixty (60) days advance written notice of termination of this Agreement, unless this Agreement would terminate earlier by its terms. Upon termination of this Agreement as hereinabove provided, neither party shall have any further obligation hereunder except for (i) obligations occurring prior to the date of termination, and (ii) obligations, promises or covenants contained herein which are expressly made and intended to extend beyond the term of this Agreement.

- F. Construction of Terms. The terms of this Agreement shall be construed in light of any applicable interpretation or guidance on HIPAA and/or the Privacy Rule issued by the U.S. Department of Health and Human Services of the Office for Civil Rights from time to time.
- G. Contradictory Terms. Any provision of the Underlying Agreement(s) that is directly contradictory to one or more terms of this Agreement (“**Contradictory Term**”) shall be superseded by the terms of this Agreement as of the Effective Date of this Agreement to the extent and only to the extent of the contradiction, only for the purpose of the Covered Entity’s compliance with the Privacy Rule and only to the extent that it is reasonably impossible to comply with both the Contradictory Term and the terms of this Agreement.
- H. Severability. If any provision of this Agreement becomes or is found to be illegal or unenforceable for any reason, such provision may be modified to the extent necessary to make this Agreement legal and enforceable. If such provision cannot be so modified, it shall be severed from the Agreement and the remainder of the Agreement shall remain in full force and effect.

IX. DEFINITIONS.

The following terms used in this Agreement shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information (“**PHI**”), Required By Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use. Specific definitions include:

- A. Business Associate. “Business Associate” shall generally have the same meaning as the term “business associate” at 45 C.F.R. §160.103, and in reference to the party to this Agreement.

- B. Covered Entity. "Covered Entity" shall generally have the same meaning as the term "Covered Entity" at 45 C.F.R. §160.103, and in reference to the party to this Agreement.
- C. Disclosure. "Disclosure" shall mean the release, transfer, provision of access to, or divulging in any manner of information outside the entity holding the information.
- D. Electronic Protected Health Information. "Electronic Protected Health Information" means Protected Health Information that is created, received, maintained, or transmitted by Electronic Media as defined at 45 C.F.R. §160.103.
- E. HIPAA Rules. "HIPAA Rules" shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 C.F.R. Parts 160, 162 and 164, and as amended.
- F. HITECH Standards. "HITECH Standards" shall mean the privacy, security, and Breach notification provisions applicable to a Business Associate under Subtitle D of the Health Information Technology for Economic and Clinical Health Act ("HITECH") Act, which is Title XIII of the American Recover and Reinvestment Act of 2009 (Public Law 111-5), and any regulations promulgated.
- G. Privacy Rule. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, Subpart A and Subpart E, as amended.
- H. Protected Health Information or "PHI". "Protected Health Information or PHI" shall mean any information, transmitted or recorded in any form or medium; (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual, and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe that information can be used to identify the individual, and shall have the meaning given to such term under HIPAA, the HITECH Act and related regulations and agency guidance. Protected health information excludes individually identifiable health information: (i) in education records covered by the Family Educational Rights and Privacy Act, as amended, 20 U.S.C. 1232g; (ii) in records described at 20 U.S.C. 1232g(a)(4)(B)(iv); (iii) in employment records held by a covered entity in its role as employer; and (iv) regarding a person who has been deceased for more than 50 years.
- I. Security Incident. "Security Incident" means the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with system operations in an information system.

- J. Security Rule. "Security Rule" shall mean the Standards for Security of Electronic Protected Health Information at 45 C.F.R. Parts 160, 162, and 164, and as amended.
- K. A reference in this Agreement to a section in the HIPAA Rules means the section as in effect or as amended.
- L. Any terms capitalized, but not otherwise defined, in this Agreement shall have the same meaning as those terms have under HIPAA, the HIPAA Privacy Regulations, the HIPAA Security Regulations, and the HITECH Standards.

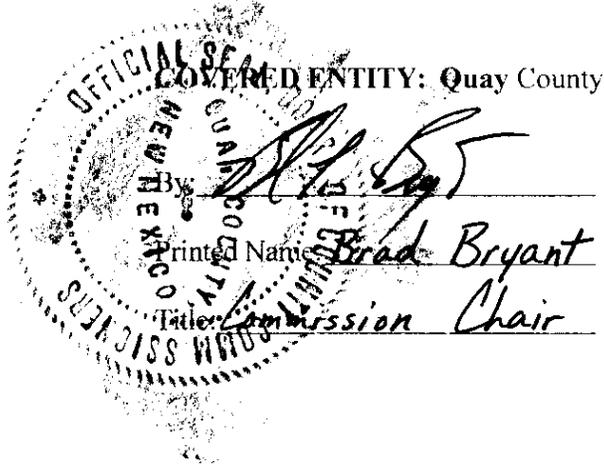
BUSINESS ASSOCIATE: New Mexico Association of Counties

By: Taylor Horst

Date: 8-21-14

Printed Name: Taylor Horst

Title: Risk Manager



COVERED ENTITY: Quay County

By: Brad Bryant

Date: 9/22/2014

Printed Name: Brad Bryant

Title: Commission Chair

**Agreement for inmate confinement
Between the County of Roosevelt
and the County of QUAY**

THIS AGREEMENT is entered into by and between the County of Roosevelt, hereinafter referred to as the "County" and QUAY County, hereinafter referred to as the "Contractor."

Recitals

WHEREAS, the contractor, is in need of a facility for the incarceration, care, and maintenance of persons charged with or arrested for violation of the Contractor's ordinances, arrested by the Contractor's law enforcement officials, or arrested by other law enforcement agencies within the Contractor's jurisdiction; and

WHEREAS, the County owns and operates the Roosevelt County Adult Detention Center (RCDC) which from time to time, has vacant bed space; and

WHEREAS, the County is willing to incarcerate the Contractor's inmates on a space available basis.

NOW, THEREFORE, IT IS MUTUALLY AGREED by both parties as follows:

1. **PURPOSE.** The Purpose of this agreement is to establish the terms and conditions under which the County shall accept and detain, on a space available basis, the Contractor's inmates which may be delivered to RCDC, from time to time, for incarceration.
2. **COMPENSATION.**

Per Diem

The contractor shall pay the county \$65.00, per full or partial day for each Contractor inmate confined at RCDC. The per daily rate will increase each year beginning on August 1, 2015, in an amount equal to five percent (5%) of the then current rate.

Booking Fee

A \$00.00 booking fee shall be charged for each individual booked into the RCDC. If an individual is sentenced to serve multiple weekends as part of his or her judgment and sentence, the booking fee will apply only to the initial booking.

3. **BILLINGS.** The County shall bill the contractor on a monthly basis and shall provide the Contractor a statement containing the names of the Contractor's inmates and their booking number, dates of incarceration, so the total number of days billed and the total Contractor inmate costs for the month. The Contractor shall pay the bill within thirty (30) days of receipt. If a bill is not paid within forty-five (45) days of the billing date, a late payment charge of 1.5% of the original bill shall accrue monthly and be owed to the County.

4. **Inmate Information:** When submitting any inmate to Roosevelt County pursuant to this agreement, QUAY County will provide RCDC a 24 hour notice of its intent to deliver any inmate(s) with all documentation necessary for booking to including the following:
 - a. Arrest warrant and supporting affidavit;
 - b. Arrest report;
 - c. Judgment and Sentence (J&S);
 - d. Release Order
 - e. Age;
 - f. Criminal Complaint or other Charging Documentation;
 - g. All medical Records, if any and
 - h. Any prior and current institutional history (i.e. disciplinary reports or behavior problems)

5. **INMATE APPROVAL.** The RCDC Administrator shall have the right to refuse the housing of any Contractor inmate in the RCDC. RCDC will not accept any inmate:
 - a. Awaiting transport to New Mexico Department of Corrections (NMCD);
 - b. with a current federal or out of state detainer;

- c. charged with a capital felony (premeditated murder, felony murder (murder committed during the commission or attempted commission of a felony) and depraved mind murder);
- d. charged with a first degree felony (murder, criminal sexual penetration of a minor and other serious sexual crimes, kidnapping and robbery while armed with a deadly weapon;
- e. Charged with or has been charged with a 2nd degree murder; and
- f. With History of escape.

RCDC will review all documentation and return in written format to QUAY County indicating any inmate(s) RCDC will accept or refuse.

TRANSPORTATION. The Contractor shall be responsible for all transportation costs for its inmates to and from RCDC. In the event of medical necessity RCDC shall be the Contractor for transportation at the rates at paragraph 7, medical care, section C

6. **INMATE POSSESSIONS.** The County will store and safe keep all inmate personal property which is removed from the contractor's inmates upon arrival at RCDC. The County is not responsible for items determined to be contraband or not listed during the time of booking.

7. **MEDICAL CARE.**

- a. **Routine on Site Care.** The County shall provide routine on site medical care and routine mental health care for contractor's inmates while they are detained at RCDC.
- b. **Prescription Pharmaceuticals.** The Contractor is responsible for and shall reimburse the County for any pharmaceutical costs for its inmates.
- c. **Off Site Care.** The contractor is responsible for all costs of offsite medical, and mental health care of its inmates. Upon request by the contractor, the County may provide transportation and security to and from the offsite facility. The County shall bill the contractor at the rate of \$20.00 per officer, per hour, and \$.55 per mile to and from the appointment. The contractor shall be responsible for providing security for the inmate(s) for any period of medical confinement that exceeds 72 hours.

8. **TERM.** This agreement shall become effective when signed by both parties. The initial term of the agreement is one year. Unless either party provides sixty days written notice to the other party of its intent not to renew the agreement, the agreement will automatically be renewed for a one-year period, not to exceed a total of four (4) years.

9. **TERMINATION.** This agreement may be terminated by either party upon sixty (60) days written notice to the party, however, a termination shall not be effective until such time as all of the Contractor's inmates have been removed from the RCDC. By such termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. If notice of termination is given by either party, the **contractor must pick up its inmates within the 60-day written notice period or be subject to a charge of (\$255.00) per day beginning on the 61st day.** Upon termination of this agreement, the County is under no obligation to accept the Contractor's inmates.

10. **FACILITIES AND EQUIPMENT.** Any and all facilities and equipment used by the County pursuant to this agreement and any addenda thereto shall remain the property of the County or any other party with whom the County shall enter into an agreement for the use or lease of property or facilities. The Contractor shall not be responsible for the maintenance, upkeep, or repair of any County Facility or property used pursuant to this agreement.

11. **NO THIRD PARTY BENEFICIARIES.** This agreement does not create, nor does either party to this agreement intend to create any right, title, or interest in or for the benefit of any person other than the County or the Contractor, and no person shall claim any right, title, or interest under this agreement, or seek to enforce this agreement as a third party beneficiary of this agreement or otherwise.

12. **LIABILITY.** Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation of requirements applicable to the performance of the agreement. Each party

shall be liable for its actions subject to the immunities and limitation of the New Mexico Tort Claims Act.

13. WORKER'S COMPENSATION. The county shall comply with state laws and rules applicable to worker's compensation benefits for its employees.

14. SUBCONTRACTING. The County may sub contract the services to be performed under this agreement.

15. RECORDS AND AUDIT.

a. **County Information.** The County shall maintain detailed records and shall endeavor to ensure that billing statements are accurate and correspond to inmate housing and booking records. Such records shall be subject to inspection by the contractor, the Department of Finance and Administration and the State Auditor.

b. **Contractor Information.** The contractor shall provide as requested all court and/or arrest documents necessary to justify the Contractor's inmate incarceration and shall furnish any and all criminal histories of Contractor inmates in custody at RCDC.

16. AMENDMENTS. This agreement shall not be altered, changed, or amended except by an instrument, in writing, executed and approved by both parties.

17. SCOPE OF AGREEMENT. This agreement incorporated all the agreements covenants and understandings between the parties hereto concerning the subject matter hereof, and all such agreements covenants and understandings have been merged into this written agreement. No prior agreement, covenant or understanding verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this agreement.

18. APPLICABLE LAW. This agreement shall be governed by the laws of the State of New Mexico.

19. REPRESENTATION AND WARRANTIES. The County hereby represents that it is in compliance with the Americans with Disabilities Act.

20. NON-DISCRIMINATION. The County is an Equal Opportunity Employer.

21. ACCESS BY CONTRACTOR. The contractor, through permission of the Detention Administrator of RCDC, May inspect the conditions under which its inmates are detained at the RCDC. Access to RCDC shall be coordinated through the Detention Administrator or their designee.

22. SEVERABILITY. Should any part of this agreement be determined invalid or unenforceable by a court, the reminder of this agreement shall not be affected and shall remain valid and enforceable to the fullest extent of the law.

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IN WITNESS WHEREOF, the county and the Contractor have caused this agreement to be executed, said agreement to become effective when signed by both parties.

Roosevelt County

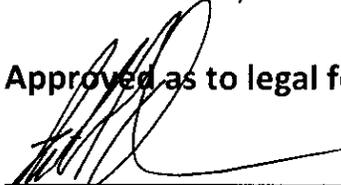


Charlene Webb, County Manager

8-5-14

Date

Approved as to legal form and sufficiency:

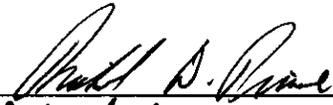


Rick Queener, Roosevelt County Attorney

8/5/14

Date

QUAY County



Richard Primrose, County Manager

9/22/14

Date

Approved as to legal form and sufficiency:

County Attorney

Date