



New Mexico Parcel Mapping Manual

Version 2020

Policy Manual

Property Tax Division

New Mexico Taxation and Revenue Department

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Preface

This revision of the New Mexico Parcel Mapping Manual is intended to align guidance from the Taxation and Revenue Department's (TRD) Property Tax Division (PTD) with current best mapping practices used in the State's thirty-three County Assessor Offices, State statute and regulations, and long term goals for PTD.

Since publication of the previous version of the New Mexico Mapping Manual, tax parcel mapping in the State's assessor offices has advanced and modernized dramatically. Through the leadership and vision of assessors and their mapping supervisors and technicians, New Mexico has experienced a significant transition from manual processes to automated mapping with property data, assessment analysis, and mapping workflows contained completely within computer software and databases. This updated manual is a product of the institutional knowledge, experience, and skill sets in assessor offices throughout the State including parcel mapping and appraisal database professionals.

The New Mexico Parcel Mapping Manual updates and replaces the 2001 New Mexico Mapping Manual. It is intentionally named the Parcel Mapping Manual to focus on tax parcel mapping. This revision has been divided into three parts; each part can be separately updated as needed to support evolving needs and trends.

Parcel Mapping Policy Manual – This part of the Parcel Mapping Manual describes the strategies, architecture, and authorities governing the parcel mapping practices in New Mexico.

Parcel Mapping Technical Manual – This part of the Parcel Mapping Manual describes the technical and production aspects of the parcel mapping practices in New Mexico. This component may be updated as needed with significant technical advances.

Parcel Mapping Reference Materials - This part of the Parcel Mapping Manual provides references and resources to support New Mexico parcel mappers. This may be published as a web resource by PTD and could be updated as new information is available. The content could be guided by mapping officials and assessors' technical advisory groups.

Development, maintenance, and enhancement of a statewide digital real property parcel layer, as identified in both the "New Mexico Geospatial Strategic Plan, Phase 1" (August, 2007¹) and the "New Mexico Parcel Data Business Plan" (March, 2009²), is an essential component of the State's geospatial framework data inventory. When each of the State's thirty-three assessor offices are able to fully implement the parcel data protocols and practices documented in this manual, it will expand New Mexico's ability to leverage this powerful and beneficial data product.

¹ <https://www.gac.state.nm.us/docs/NMGeospatialStrategicPlan.pdf> last accessed 12-3-2019

² realfile.tax.newmexico.gov/NMparceldatabizplan_final_04-03-09.pdf (download link) last accessed 5-14-2020

New Mexico Parcel Mapping Policy Manual

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1.0 Statutory Authority

The “*New Mexico Parcel Mapping Manual*” is referred to in statute and associated regulations and is acknowledged as the authoritative document to guide assessor parcel mapping in New Mexico. In the citations below, “Department” refers to the New Mexico Taxation and Revenue Department (TRD) and “Division” refers to its Property Tax Division (PTD).

3.6.7.17.B NMAC Uniform system of real property description to be used by the department and all county assessors: The Department and all county assessors shall substantially comply with the current “New Mexico Mapping Manual” prepared by the Division pursuant to Section 7-35-4 Department to provide other manuals and other materials.

In addition to meeting the Property Tax Division’s statutory obligations, this manual and standard supports county assessors and the State’s parcel mapping professionals by defining parameters and describing practices that result in consistent and known quality for digital parcel data in all of New Mexico’s thirty-three counties.

The scope of this manual is primarily tax parcels including an inventory of lands in a county to assure all taxable lands have been identified. A tax parcel is a property defined in a land transaction with a legal description and in a single property tax district. A tax parcel may or may not be taxable. Non-taxable parcels should be included in an inventory of lands of the county. An ownership parcel is a property defined in a land transaction with a land description. An ownership parcel may be divided by a tax district boundary, forming two tax parcels.

Mapping from legal descriptions in deeds and on plats to generate ownership parcels is a first step in generating tax parcels. Every parcel mapper has encountered errors in legal descriptions, but it is beyond the authority and scope of the enabling statutes to specify the rules and procedures for correcting land description discrepancies. Tax parcels are not a substitute for a land survey and are not a legal record of boundaries.

The intention of this manual, as established by statute, is to assist a county assessor in producing an accurate tax parcel layer in a GIS format to support fair and equitable property tax assessments. It is not the intent of this document to provide instruction in map-drawing techniques, nor is it intended to serve as a GIS technical manual. Rather, this manual and standard is intended to define spatial data parameters and digital mapping practices that lead to tax parcel data consistency in each assessor’s office in each county across the State.

This Policy Manual provides general guidance. More specific technical guidance is provided in the Technical Manual. Copies of the related statutes are provided in Appendix A of the Policy Manual.

2.0 Parcel Mapping Benefits

A complete and accurate digital parcel database is a powerful tool for assessors’ offices and many departments across all government jurisdictions. Digital parcel polygons can be attributed with appropriate identifiers and linkages to connect the spatial data to a wealth of data including valuation,

land use, title, and rights information. To realize the greatest return on investment and to best serve business processes across all government agencies, digital parcel data must be able to be readily shared and easily integrated into a variety of applications. Some examples include the following:

- State assessed properties can be identified and correctly related to local data.
- Counties can verify homestead interest claims identifying potential duplicate claims.
- Economic development can be served by identifying parcels for potential development.
- Land conservation and preservation can identify potential open spaces, perform species gap analysis, and identify parcels on and near critical habitat.
- Public safety can identify landowners for evacuations and identify potential structures at risk.

For digital parcel data to achieve these benefits, it must be collected in a consistent manner with standard attributes for linking to related data, must have known accuracy, and must be regularly and frequently maintained.

In addition to the significant benefits realized within their own jurisdictions, by striving to develop digital parcel data that meets the consistency and standards defined in this Manual, assessors and counties will produce a data layer recognized as an essential component of the State’s geospatial data framework.

3. Parcel Manual Objectives

The primary objectives for the Parcel Mapping Manual are as follows.

Policy Manual

Document the statutory framework within which county assessor real property parcel mapping is expected to operate.

Provide guidelines that inform parcel mapping operations to enable the production of consistent and professional county assessor information products that are easily interpreted and recognizable throughout the State.

Technical Manual

Define the technical requirements that can be followed to build and maintain digital real property parcel data that is consistent in all thirty-three New Mexico county assessor offices.

Define county assessor data publication standards that enable the integration of all thirty-three counties into one seamless and state-wide digital real property parcel coverage.

Reference Materials

Identify and reference related cadastral standards to provide content and background for county assessors and parcel mappers.

Provide educational and technology resources and guidance to support the development of information products.

The Parcel Mapping Manual and related data standard fulfills the statutory obligations of the Property Tax Division and informs county assessors and relevant staff of the parameters and practices that should be employed to meet the State’s real property digital mapping requirements.

This revision of the 2001 New Mexico Mapping Manual is the result of a voluntary collaboration between the State of New Mexico Taxation and Revenue Department’s Property Tax Division and a team of cadastral, mapping, survey, and GIS professionals representing a number of county assessor offices throughout the State. Although much of the content in the previous Manual is still relevant and highly regarded, the team recognized the need to “modernize” the document to align it with the current state of digital cadastral mapping. This edition of the New Mexico Parcel Mapping Manual is a product of the knowledge and subject domain expertise of the cadastral mapping and survey community at work in the State.

4.0 Parcel Data Characteristics

New Mexico strives to have parcel polygons for all lands in the State with a priority on the taxable lands.

The parcel boundaries should reflect the parcel’s land description to the extent possible.

Mapping each segment of the land descriptions in deeds and on plats may represent the land description as written, but it may not provide a uniform, non-overlapping polygon map of ownership. As examples, the point of commencing for two parcels, while intending to originate from a common point may reference a different monument or coordinate position. This will shift the placement of the parcels and create discrepancies. A land description may not properly close. A land description may have a typo or transcription error. The measurement equipment used to create the description may create discrepancies in adjoining lands. For example, one description may originate from the early 1900’s and another from 2019. The measurement equipment alone will generate apparent discrepancies. The primary task for tax parcel mapping is to provide a representation of the taxable lands that can be used to support the real estate tax system and other functions in the county. The solutions to land description errors take three forms.

- (1) Active Response - prior to recording – Plats and surveys that have a review process, such as subdivision review or plat review, should include a verification that all recorded measurements and land descriptions internally close and resolve adjoining parcel discrepancies. Document recording does not include checking document content. All documents that meet the format, signature, and submission requirements are recorded, therefore any review must be incorporated prior to recording.
- (2) Notice Response - at time of mapping - The tax parcel mapper can capture the legally recorded land description courses and place them where they fall with no interpretation or resolution. Small discrepancies may be resolved. For larger discrepancies notice can be sent to landowners that their land descriptions have mapping concerns. The tax office or mapping authority may hold mapping the parcel until the land description is resolved. Typically, if the landowner does not

provide a corrected land description, some representation of the parcel must be provided at some point.

- (3) Interpretive Mapping - The tax parcel mapper builds the best representation possible that meets the needs of the taxing functions, noting construction or land description errors, provide linkage to source documents, and clearly state in disclaimers and metadata that recorded descriptions may have been adjusted to produce a tax map.

These three approaches are not mutually exclusive. The county may choose to involve the tax mappers in the plat review pre-recording process to assure consistent land descriptions when a document is filed or recorded. For splits or merges that do not pass through a review, the tax mapper may notify landowners of problems. The procedures in the New Mexico Parcel Mapping Manual are aimed at assisting the mappers and making the users aware of known accuracy issues while generating a tax parcel map that can be used for support real estate taxes and other uses.

Each polygon must be uniquely identified with a tax parcel identifier and have standardized linkages to allow related data to be tied to the polygon. The tax parcel identifier will link to and be consistent with the CAMA system entries.

The priority is taxable land which means one ownership parcel may be divided into multiple tax parcels. If an ownership parcel is split by a tax district, then an identifier will be available to recombine the tax parcels into an ownership parcel.

Non-taxable polygons such as tribal, federal or state lands, and dedicated road right-of-ways are included but are identified as non-taxable. Non-taxable parcels may have a record in the county tax assessment system. Natural features such as water body polygons may be included as reference and identified as not taxable.

4.1 Parcel Polygons

Each polygon should have the following geospatial characteristics acknowledging that the legal descriptions may need to be modified to achieve these results.

- Parcels are a closed polygon.
- Parcels referenced to a legal document such as a deed or survey plat that defines the current legal description.
- Parcels have no overlaps with another tax parcel polygon. One exception to this are condominiums, although stacked polygons are not necessary for mapping condominiums.
- Parcels have no gaps between tax parcels with shared boundaries.
- Parcels may be multipart polygons.
- Parcels represent current parcels. Historical parcels may be kept in a related data set.
- Parcels are contained entirely within a single tax district.

The data set characteristics are as follows.

- Provide a polygon for every current taxable parcel in the jurisdiction. The exception to this is condominiums parcels which may have a single parcel polygon linked to multiple tax records.
- No “null” geometry polygons should be included.
- The tax parcel data set should extend to the edges of the mapping jurisdiction, typically the county, and not beyond.
- The data set must be based on a mathematically defined modern datum and coordinate projection. The State of New Mexico has specified state plane coordinates as the preferred projection.
- Have metadata describing the currency, identifying the custodian and access, and documenting collection methods.

4.2 Parcel Feature Attributes

These are the attributes assigned to each tax parcel polygon. The overarching goal is to provide sufficient information for the following.

- (1) to identify the tax parcel,
- (2) to link it to tax and ownership records, and
- (3) to document the parcel level accuracy and lineage.

Attributes that are maintained in other systems such as document recording, assessment, zoning, use, or address can be related to the tax parcel polygon through joins and relates. The related data should not be maintained repetitively with the tax polygons. That is, if the data are maintained in the tax database, it doesn't need to be repetitively entered in the GIS polygon attributes, unless it serves for a data validation or quality assurance process. Additional detail on the attribute format and naming are in the Parcel Technical Manual.

Additional attributes may be added to the Tax Parcel features at the parcel mapper's discretion. For example, it may be helpful to include an address, tax status, or a portion of an owner name as a check on data for external linking. Duplication can create data inconsistency issues but having some redundancy to resolve incomplete or uncertainty is valuable. There is a fine line between intended redundancy and duplication. Duplicate data entry should be avoided if it will not be used for verifying data quality or tracing data errors.

4.3 Parcel Features

Tax parcels have several key features.

Geographically Referenced - All parcel features must be referenced to a defined geodetic datum and a mathematical projection. New Mexico State Statute requires that parcel mapping be defined in a coordinate system defined by the National Oceanic and Atmospheric Agency's (NOAA) National Geodetic Survey (NGS). These coordinate system definitions will be defined in the mapping software and will have an internationally defined zone code. Appendix A, item A-1 lists this statute.

Current - Tax parcel features will represent the current taxable parcel polygons. Archived or retired parcels may (should) be kept but in a separate feature class or separate file. Past tax parcel features could be an annual archive, but best kept in a transactional history.

Taxable - Tax parcel mapping data sets may include non-taxable lands such as federal and State lands, water bodies, and road rights-of-way. Lands that are known to be taxable must be clearly identified.

Surface Rights - There are separated estates in New Mexico. In addition to full surface ownership there are subsurface rights, overhead rights, and easements representing partial interests for a particular purpose. The tax parcel map will represent the full surface rights. Other estates and interests may be referenced to tax parcels and may be stored as separate features.

Quality Checks – Tax parcel data sets should be quality checked. Although not mandatory, it is recommended that parcel mappers adopt this practice. A variety of quality checks will be performed during the statewide parcel data aggregation process. The Technical Manual has more detail on the approach taken to perform to quality checks.

5.0 Data Sharing

Parcel data must be shared with the state on at least an annual basis.

6.0 Inquiries

New Mexico Taxation and Revenue Department
Property Tax Division
1220 S. St. Francis Drive
Wendell Chino Building
2nd Floor, Room 225
Santa Fe, NM 87504-5126
Phone: 505-827-0870

Appendix A

New Mexico Statutes and Regulations pertaining to Assessor property mapping.

A-1 Coordinate Systems

47-1-49. New Mexico coordinate system; zones.

The system of plane coordinates which has been established by the national ocean survey and national geodetic survey for defining and stating the positions or locations of points on the surface of the earth within the state of New Mexico shall be known and designated as the "New Mexico coordinate system."

As used in Section 47-1-49 through 47-1-56 NMSA 1978, the term "New Mexico coordinate system" includes both the New Mexico coordinate system of 1927 and the New Mexico coordinate system of 1983.

For the purpose of the use of this system the state is divided into an "east zone", "central zone," and a "west zone."

The area now included in the following counties shall constitute the east zone: Chaves, Colfax, Curry, De Baca, Eddy, Guadalupe, Harding, Lea, Mora, Quay, Roosevelt, San Miguel and Union.

The area now included in the following counties constitute the central zone: Bernalillo, Dona Ana, Lincoln, Otero, Rio Arriba, Sandoval, Santa Fe, Los Alamos, Socorro, Taos, Torrance, and Valencia.

The area now included in the following counties shall constitute the west zone: Catron, Cibola, Grant, Hidalgo, Luna, McKinley, San Juan and Sierra.

47-1-50. Zone designations.

As established for use in the east zone, the New Mexico coordinate system shall be named and in any land description in which it is used it shall be designated the "New Mexico coordinate system of 1927, east zone" or the "New Mexico coordinate system of 1983, east zone".

As established for use in the central zone, the New Mexico coordinate system shall be named and in any land description in which it is used it shall be designated, the "New Mexico coordinate system of 1927, central zone" or the "New Mexico coordinate system of 1983, central zone".

As established for use in the west zone, the New Mexico coordinate system shall be named and in any land description in which it is used it shall be designated, the "New Mexico coordinate system of 1927, west zone [zone]" or the "New Mexico coordinate system of 1983, west zone".

47-1-51. Plane coordinates, x and y; definition.

The plane coordinates of a point on the earth's surface, to be used in expressing the position or location of such point in the appropriate zone of this system, shall consist of two (2) distances, expressed in feet and decimals of a foot when using the New Mexico coordinate system of 1927 and expressed in meters and decimals of a meter when using the New Mexico coordinate system of 1983. One (1) of these

distances, to be known as the "x-coordinate", shall give the position in an east-and-west direction; the other, to be known as the "y-coordinate," shall give the position in a north-and-south direction. These coordinates shall be made to depend upon and conform to the coordinates, on the New Mexico coordinate system, of the horizontal control stations of the national ocean survey and national geodetic survey within the state, as those coordinates have been determined by the survey. The length of the one foot expressed in meters is equal to 1,200 divided by 3,937 exactly.

47-1-52. Description of land located in more than one zone.

When any tract of land to be defined by a single description extends from one into another of the coordinate zones as provided in Section 47-1-49 NMSA 1978, the positions of all points on its boundaries may be referred to either of the zones; the zone which is used shall be specifically named in the description.

47-1-53. Definition of coordinate system according to U.S. coast and geodetic survey [national ocean survey and national geodetic survey].

A. For purposes of more precisely defining the New Mexico Coordinate System, the following definition by the national ocean survey and national geodetic survey is adopted:

the New Mexico coordinate system, east zone, is a transverse Mercator projection having a central meridian 104° 20' west of Greenwich, on which meridian the scale is set at one part in 11,000 too small. The origin of coordinates is at the intersection of the meridian 104° 20' west of Greenwich and the parallel 31° 00' north latitude; the New Mexico coordinate system, central zone, is a transverse Mercator Projection having a central meridian 106° 15' west of Greenwich, on which meridian the scale is set at one part in 10,000 too small. The origin of coordinates is at the intersection of the meridian 106° 15' west of Greenwich and the parallel 31° 00' north latitude; the New Mexico coordinate system, west zone, is a transverse Mercator projection having a central meridian 107° 50' west of Greenwich, on which meridian the scale is set at one part in 12,000 too small. The origin of coordinates is at the intersection of the meridian 107° 50' west of Greenwich and the parallel 31° 00' north latitude; and the origin for each zone is assigned the coordinates; x = 500,000 feet and y = 0 feet for the New Mexico coordinate system of 1927. The origin for the east zone is assigned to the coordinates; x = 165,000 meters, and y = 0 meters, for the central zone x = 500,000 meters and y = 0 meters and for the west zone x = 830,000 meters and y = 0 meters for the New Mexico coordinate system of 1983.

B. The position of the New Mexico Coordinate System shall be as marked on the ground by horizontal control stations established in conformity with standards adopted by the national ocean survey and national geodetic survey for the first-order, second-order and third-order work, whose geodetic positions have been rigidly adjusted on the North American datum of 1927 or of 1983 and whose coordinates have been computed on the system defined in this section. Any such station may be used for establishing a survey connection with the New Mexico coordinate system.

47-1-54. Recordation of land description based on coordinates system; limitation.

No coordinates based on the New Mexico coordinate system, purporting to define the position of a point on a land boundary, shall be presented to be recorded in any public land records or deed records unless such point is within eight kilometers of a monumented horizontal control station established by and for which coordinate data has been published by an agency of the state of New Mexico or a political subdivision of the state of established in conformity with the standards of accuracy and specifications for first-, second- or third- order geodetic surveying as prepared and published by the federal geodetic control committee of the United States Department of Commerce. Standards and specifications of the federal geodetic control committee or its successor in force on the date of the geodetic survey shall apply. The publication of the existing control stations, or the acceptance with intent to publish the newly established control stations by the national ocean survey and national geodetic survey, shall constitute evidence of adherence to the federal geodetic control committee's specifications. The limitations of this section may be further modified by the Secretary of Highway and Transportation.

47-1-55. [Use on maps, reports of survey or other documents.]

The use of the term "New Mexico Coordinate System" on any map, report of survey, or other document, shall be limited to coordinates based on the New Mexico coordinate system as defined.

47-1-56. Use of coordinate system.

For the purpose of describing the location of any survey station or land boundary corner in the State of New Mexico, it shall be considered a complete, legal and satisfactory description of such location to give the position of said survey station or land boundary corner on the system of coordinates defined in Sections 47-1-49 through 47-1-56 NMSA 1978.

Nothing contained in those sections shall require a purchaser or mortgagee of real property to rely wholly on a land description, any part of which depends exclusively upon the New Mexico coordinate system. Where conflicts arise in the location of a corner or other boundary element when such corner or element's location is described in both the conventional system and the New Mexico coordinate system, the description providing the most certain location shall be used.

A-2 Description of Properties

7-38-9. Description of property for property taxation purposes.

Property shall be described for property taxation purposes by a description sufficiently adequate and accurate to identify it. Real property shall be described under a uniform system of real property description in accordance with regulations of the department. The department shall promulgate regulations establishing a uniform system of real property description to be used by the department and all assessors. The system shall include requirements for comprehensive mapping or geographic information system; the use of uniform property record documents and uniform coding of real property descriptions.

Real property that has been valued for property taxation purposes prior to the effective date of the Property Tax Code by a description consisting of a mere reference to the time and place of filing or

recording in the office of the county clerk of any map or other instrument describing the property with sufficient preciseness to permit its identification shall be considered to have been sufficiently described for property taxation purposes. All prior assessments, records and instruments maintained or issued by property taxation officers which describe the property by such a reference are validated and given the same force and effect as if a description of the property had been used that would comply with this section.

3.6.7.17.A NMAC - Description sufficiently adequate and accurate to identify real property - improvements must be described: A description sufficiently adequate and accurate to identify real property is a description such that, if the description were included in a deed, title would pass and which identifies it sufficiently to permit it to be located on the ground and its boundaries determined.

3.6.7.17.B NMAC Uniform system of real property description to be used by the department and all county assessors: The Department and all county assessors shall substantially comply with the current "New Mexico Mapping Manual" prepared by the Division pursuant to Section 7-35-4 NMSA 1978. The system described in that manual replaces the "unit tax system" and any other system now in use in any county for the description, indexing or identification of real property. The Director may permit, however, a reasonable time for replacement of these other systems. The Department may insure substantial compliance with this subsection by installation of the required system by the Department pursuant to Section 7-38-10 NMSA.

3.6.7.17.C NMAC Real property descriptions recorded with the county clerk: Legal descriptions or plats of real property filed pursuant to Section 14-8-16 NMSA 1978, for record in the office of the county clerk, certified as correct by a professional engineer or land surveyor licensed in the state and delivered to the county assessor are, in the case of legal descriptions, and in the case of plats, adequate documents for reference in descriptions for property taxation purposes.

3.6.7.17.D NMAC Maps prepared by the State Engineer pursuant to the Land Survey Act of 1969: Where the state engineer has prepared maps containing a legal description of tracts of land surveyed pursuant to the Land Survey Act of 1969 and assigned each such tract a number, such lands for taxation shall be described by reference to the tract number and map number that designate the land and the date the map was filed and placed on record in the office of the county clerk.

3.6.7.17.E NMAC Descriptions by reference to recorded instructions: Descriptions by reference to instruments fully recorded with the county clerk and containing a description of the property sufficiently adequate and accurate to identify it, unless otherwise ordered by the Secretary, are adequate descriptions for property taxation purposes when the instruments meet the conditions of this subsection. The instrument containing the description referred to, or other similar information, so that the instrument containing any such description by reference must show the time and place of filing or recordation of the instrument containing the description referred to, or other similar information, so that the instrument containing the description referred to can be located and identified.

3.6.7.17.F NMAC Description by coordinates: Descriptions pursuant to the New Mexico coordinate system established by Sections 47-1-49 through 47-1-56 NMSA 1978 are adequate descriptions for

property taxation purposes, provided they are otherwise adequate pursuant to Section 3.6.7.17 NMAC. In the event, however, there is a conflict in a legal description where state plane coordinates are used to describe any tract of land which in the same document is also described by reference to any subdivision, line or corner of the United States public land surveys, the description based on the public land survey will prevail.

3.6.7.17.G NMAC Subdivision Descriptions by Number and Plat Designation: Description of parcels by number and plat designation are valid for the purpose of taxation for subdivisions approved pursuant to the New Mexico Subdivision Act (Sections 47-6-1 NMSA 1978 et seq.) provided they are otherwise adequate pursuant to these regulations.

3.6.7.17.H NMAC Effect of Subsection B of Section 7-38-9 NMSA 1978: The effect of Subsection B of Section 7-38-9 NMSA is to validate assessments, records and instruments maintained or issued by tax officers prior to the effective date of the Property Tax Code. This provision in no way authorizes the use of past practices of description, mapping or coding after January 1, 1975. However, certain subsections of this section do authorize the use of past practices of description and coding but only to the extent and subject to the conditions stated in those regulations.

A-3 Geographic Information Systems

3.6.7.17.I NMAC GEOGRAPHIC INFORMATION SYSTEMS:

3.6.7.17.I(1) NMAC "geographic information system" is consists of three parts:

- (a) a digitized map or set of maps for the county in a format conforming to standards set by the Department, with smart points, lines and areas;
- (b) a computerized database or databases containing required valuation information for each property in the county; and
- (c) a set of rules relating the map features to each other and to the property valuation database or databases such that every parcel mapped is identified with a property in the database. [2/14/2000]

3.6.7.17.I(2) NMAC Every county shall have a digitized set of maps for the county in place by June 2002. Every such set shall meet the specifications and standards set by the Department for such sets. The Department shall review each set to ensure conformance with requirements of this subsection and directives of the Director.

3.6.7.17.I(3) NMAC Beginning in 2002, every county shall transmit to the Department in accordance with instructions of the Department but at least annually a copy of the county's digitized county maps and property database. Such copies shall be retained by the Department as back-up for the county system until replaced by a subsequent copy.

7-38-10. Department may ensure compliance with mapping and description of real property regulations by departmental installation of required system; reimbursement by county of costs incurred. Whenever the director determines that it is necessary to insure compliance with departmental regulations relating

to comprehensive mapping or geographic information systems and real property description, or to correct county deficiencies in this regard, he shall order the installation by the department of the necessary maps and other increments of the property description for system in the county. The director may require the county to reimburse the department for costs incurred by the department in the installation or correction of a property description system.

3.6.7.18 NMAC Installation of Required System by Department: Tax maps are maps showing the location, shape and size of each parcel of property that the county assessor must value. An identification number is usually applied to each parcel of property to correlate the numbered parcels with the ownership list. Because tax maps are essential to the appraisal process, the Department may take whatever action is necessary, including having the maps prepared and installed in a county and billing the county for the costs of preparing and installing, to ensure that every county has adequate tax maps.