

1 **IN THE SUPREME COURT OF THE STATE OF NEW MEXICO**

2 **Opinion Number:** _____

3 **Filing Date: October 30, 2015**

4 **NO. S-1-SC-35160**

5 **KAREN ROBINSON, IN HER**
6 **capacity as County Assessor,**

7 Plaintiff-Appellee,

8 v.

9 **BOARD OF COMMISSIONERS OF THE**
10 **COUNTY OF EDDY, ROXANNE LARA,**
11 **JOHN VOLPATO, JR., GUY E.**
12 **LUTMAN, LEWIS DERRICK, AND**
13 **TONY HERNANDEZ,**

14 Defendants-Appellants.

15 **CERTIFICATION FROM THE NEW MEXICO COURT OF APPEALS**

16 **Steven L. Bell, District Judge**

17 Caraway, Tabor & Byers, L.L.P.
18 Matthew T. Byers
19 Carlsbad, NM

20 for Appellants

21 Bridget Ann Jacober
22 Santa Fe, NM

1 for Appellee

1 **OPINION**

2 **BOSSON, Justice.**

3 {1} In 1986 our Legislature established a county property valuation fund to assist
4 county assessors in fulfilling their statutory obligations to maintain current and
5 correct values of all property within their jurisdictions. *See* NMSA 1978, § 7-36-
6 16(A) (2000); NMSA 1978, § 7-38-38.1(C) (2007). The County Assessor for Eddy
7 County (County Assessor or Assessor) sought to use some of these funds to contract
8 with a private company for technical assistance in locating and valuing oil and gas
9 property. The County Commission for Eddy County (County Commission) refused
10 to approve the proposed plan because it believed that a contract to pay private,
11 independent contractors to assist the County Assessor in the performance of the
12 Assessor’s statutory duties exceeded the Commission’s lawful authority.

13 {2} We are persuaded that the County Commission does have such authority under
14 law, and that the contract under consideration here would not exceed that authority
15 or be otherwise ultra vires. The district court having previously issued a declaratory
16 judgment to that same effect, we affirm.

17 **BACKGROUND**

18 {3} The parties presented this case to the district court on stipulated facts. We
19 extract from the record the most salient of these stipulations to provide background

1 and context.

- 2 1. The current Property Tax Code (“PTC”) was enacted in 1973
3 under Chapter 258.
- 4 2. The PTC provides for “county property valuation fund[,”] NMSA
5 1978, §[]7-38-38.1 enacted in 1986. This law is remedial
6 legislation intended to provide assessors with resources (“the 1%
7 fund”) to meet their statutory obligation to maintain current and
8 correct values of all property within their jurisdiction. [Section 7-
9 36-16].
- 10 3. Expenditures from the county property valuation fund shall be
11 made pursuant to a property valuation program presented by the
12 county assessor and approved by a majority of the county
13 commissioners.
- 14 4. Beginning in 2007, Karen Robinson, as Eddy County Assessor,
15 requested approval from the commissioners to use the 1% fund to
16 contract for technical assistance in locating and valuing oil and
17 gas property. Exhibit 5 (Eddy County Board of Commissioners
18 Minutes).
- 19 5. Each year, since 2008, the Eddy County Assessor submitted a
20 property valuation program, which included an oil and gas audit.
21 Each year a majority of the Eddy County commissioners approved
22 the Assessor’s property valuation program. *See*[] Exhibit 6 (2008
23 Budget Report); Exhibit 7 (2009 Budget Report); Exhibit 8 (2013
24 Budget Report).
- 25 6. The Eddy County commissioners, however, would not agree that
26 the oil and gas audit could be performed with appraisal assistance
27 procured through an independent contractor, even though monies
28 available in the Assessor’s 1% fund would pay the costs of the
29 audit. Exhibit 5 (Minutes); Exhibit 9 (April 18, 2008 Letter from

1 Robinson to PTD Director).

2 7. By constitutional provision and legislation, New Mexico counties
3 are authorized to enter into contracts. . . .

4

5 9. The sole prohibition on contracting by counties relates to
6 transactions favoring persons who have been county employees
7 within the preceding year. NMSA 1978, §[]4-44-24 [(1969,
8 repealed 2011)].

9

10 11. In 2007 and 2012, with the consent of the Eddy County
11 Commission, the Assessor issued a Request for Proposals for an
12 Eddy County Personal Property Audit. Exhibit 11 (Request for
13 Proposals for Eddy County Oil and Gas Personal Property Audit
14 Bid # B-07-20); Exhibit 12[] (Request for Proposals B-11-23
15 Eddy County Oil and Gas Personal Property Audit).

16 12. After evaluating the RFP responses in 2012, the Eddy County
17 Assessor sought to have the Eddy County commissioners contract
18 with the successful bidder, using the Assessor's 1% fund to pay
19 for the contract services. Exhibit 5 (Minutes of March 14, 2012
20 Eddy County Commission meeting).

21 13. The Eddy County commissioners asserted that the Assessor did
22 not have the legal authority to use contractual assistance to
23 conduct an oil and gas property audit. *Id.*

24 14. The commissioners relied on *Fancher v. Board of*
25 *Commissioners*, [1921-NMSC-039, 28 N.M. 179, 210 P.237,] in
26 refusing to execute a contract to hire the technical assistance
27 needed by the Assessor. Exhibit 5 (Minutes of March 14, 2012

1 Eddy County Commission meeting).

2

3 17. The Eddy County commission also relies on the argument that the
4 legislature’s assignment of the “sole responsibility” and authority
5 at the county level for property valuation maintenance, subject
6 only to the general supervisory powers of the director (NMSA
7 1978, §[]7-36-16(A)) prohibits the Assessor from contracting for
8 appraisal assistance.

9 18. In other statutes, the legislature has employed the terms “sole
10 responsibility” and “sole authority” to allocate liability and
11 delegate power, not to restrict an official’s actions. Exhibit 4
12 (Fastcase search of term “sole authority”).

13 19. At the 2013 Eddy County commission budget hearings, the
14 commissioners stated that if there were a court order declaring
15 that the Assessor is permitted to utilize contractual assistance, the
16 commissioners would sign the contract with the successful bidder
17 responding to the 2012 RFP. Exhibit 5 (Minutes of March 14,
18 2012 Eddy County Commission meeting).

19

20 25. A determination of the Assessor’s legal authority to utilize
21 contractual technical assistance in assessing property will impact
22 all thirty-three assessors in New Mexico.

23 {4} As noted in the stipulated facts, the Legislature created the county property
24 valuation fund to assist county assessors to maintain “current and correct values of
25 property” within their jurisdiction. Section 7-36-16(A). Towards that end, the

1 Legislature provided that “[e]xpenditures from the county property valuation fund
2 shall be made pursuant to a property valuation program presented by the county
3 assessor and approved by the majority of the county commissioners.” Section 7-38-
4 38.1(D). The fund is created through a 1% distribution of tax revenues from the
5 county treasurer into that fund. The Legislature created this fund to provide county
6 assessors with essential resources necessary to meet their statutory obligations.

7 {5} In this instance, the County Assessor duly submitted a “property valuation
8 program” to the County Commission that included contracting with a private
9 company to provide expert assistance in the valuation of oil and gas property located
10 within the county, such as equipment and machinery. In withholding its approval, the
11 only concern expressed by the County Commission was whether it was lawful to use
12 money from the 1% fund to hire private independent contractors, as opposed to
13 county employees, to provide technical assistance to the County Assessor.
14 Importantly, the County Commission has never questioned the competency of the
15 company chosen by the Assessor, nor is there a factual debate about whether the
16 County Assessor actually needs technical assistance as she claims.

17 {6} After the County Commission withheld its approval, the County Assessor filed
18 a declaratory judgment action asking the district court to determine whether the

1 County Assessor and the County Commission had the authority to contract with an
2 independent contractor to assist the County Assessor in valuing property. The district
3 court granted the declaratory judgment, concluding that “the Eddy County Board of
4 Commissioners has legal authority to contract for technical assistance for the
5 Assessor in performing her duties of maintaining the property tax rolls as correct and
6 current.”

7 {7} Dissatisfied with the district court’s ruling, the County Commission appealed
8 to our Court of Appeals. The Court of Appeals heard oral argument and then, on its
9 own motion, certified the case to this Court pursuant to Rule 12-606 NMRA.
10 *Robinson v. Bd. of Comm’rs*, No. 32,998, order of certification (N.M. Ct. App. Mar.
11 12, 2015). The Court of Appeals advised us that the appeal presents significant
12 questions of law and issues of substantial public interest of potential state-wide
13 impact that should be determined by this Court. *Id.* ¶¶ 3, 4. Of particular concern to
14 the Court of Appeals was the 1921 opinion from this Court in *Fancher*, 1921-NMSC-
15 039, that needed to be addressed by this Court before the contract could proceed. We
16 accepted certification.

17 **DISCUSSION**

18 {8} This case is one of statutory construction. As such, we review the decision of

1 the district court de novo. *See Marbob Energy Corp. v. N.M. Oil Conservation*
2 *Comm'n*, 2009-NMSC-013, ¶ 5, 146 N.M. 24, 206 P.3d 135.

3 {9} Encompassed within the stipulated facts, the parties agree that counties in New
4 Mexico have constitutional and statutory authority to contract with outside parties.
5 The parties further agree that “[t]he sole prohibition on contracting by counties relates
6 to transactions favoring persons who have been county employees within the
7 preceding year,” which, of course, is not at issue in this case. *See* § 4-44-24 (1969,
8 repealed 2011). Therefore, nothing in the statutory powers of counties stands in the
9 way of the County Assessor’s desired contract.

10 {10} We turn, then, to the statutory powers of county assessors. The Property Tax
11 Code, NMSA 1978, §§ 7-35-1 to -38-93 (1973, as amended through 2012), makes a
12 general grant to county assessors of authority over valuation of property. “The county
13 assessor is responsible and has the authority for the valuation of all property subject
14 to valuation for property taxation purposes in the county” Section 7-36-2(A).
15 Section 7-36-16(A) specifically states with respect to property valuation maintenance:

16 County assessors . . . shall also implement a program of updating
17 property values so that current and correct values of property are
18 maintained and *shall have sole responsibility and authority at the county*
19 *level for property valuation maintenance*, subject only to the general
20 supervisory powers of the director [of the state property tax department].

1 (Emphasis added.)

2 {11} Clearly, the Legislature has reposed in county assessors the responsibility for
3 maintaining “a program of updating property values” to reflect “current and correct
4 values of property.” *See id.* Simply put, the county assessor is in charge; it is the
5 responsibility of that office to get the job done. The statute imposes no restrictions on
6 how county assessors are to exercise that authority. The county commission’s job is
7 to assist the assessor. The Property Tax Code also allows a county assessor, subject
8 to concurrence by the county commission, to request the director of the state Property
9 Tax Division to provide technical assistance services in the valuation of major
10 industrial or commercial properties subject to valuation by the assessor. *See* Section
11 7-36-19.

12 {12} To provide assessors with additional financial resources, the Legislature
13 created the county property valuation fund in 1986. *See* § 7-38-38.1(C). Historical
14 context is important. Prior to creating this fund, county assessors had the same
15 responsibility for property valuation maintenance, but without the necessary financial
16 resources to achieve that goal in a timely manner. This Court addressed this seeming
17 paradox in *Appelman v. Beach*, 1980-NMSC-041, 94 N.M. 237, 608 P.2d 1119.

18 {13} In *Appelman*, the Bernalillo County Assessor began to reassess property values

1 in 1974. 1980-NMSC-041, ¶ 3. By 1976, however, only 16% of property in the
2 county had been reassessed. *Id.* This ultimately led to different tax rates for equivalent
3 property which posed serious constitutional problems. *Id.* ¶ 9. As the *Appelman* Court
4 described it, “[i]t is unlawful and grossly inequitable for one set of taxpayers to pay
5 on market value and others to be charged at a much lower rate, as is indicated in this
6 record.” *Id.* ¶ 16. Bernalillo County conceded that the reappraisal program was
7 progressing too slowly, but the record suggested that “the County did not have the
8 manpower and money to have had all the county property reassessed” in a timely
9 fashion. *Id.* ¶ 12.

10 {14} This Court, speaking in an unusually blunt manner, sharply criticized the
11 Bernalillo County Commission for not allocating necessary resources to the
12 Bernalillo County Assessor. *See id.* ¶ 16. Recognizing that the problem of scarce
13 resources existed throughout the state, this Court observed: “It is common
14 knowledge, of which we take judicial notice, that these flagrant inequities exist
15 throughout the state. Public officials who are responsible for reappraisal programs
16 mandated by the Legislature are to be *condemned* for permitting such manifest
17 discrimination.” *Id.* (emphasis added). This Court does not “condemn” county
18 officials lightly. We did so in this instance because of our grave concern that county

1 assessors were left without the necessary financial tools to do a job—of constitutional
2 import—that the Legislature had assigned to them. Our opinion in *Appelman* was
3 intended as a call to action.

4 {15} Only six years later, the Legislature enacted Section 7-38-38.1, a remedial
5 statute seemingly in response to this Court’s criticism in *Appelman*.¹ The statute
6 created a permanent source of additional revenue and directed county assessors to use
7 those funds to achieve fair and timely reappraisal programs, exactly what the County
8 Assessor seeks in this instance.

9 {16} Section 7-38-38.1 imposed no restrictions on the use of those funds other than
10 it be part of a “property valuation program presented by the county assessor and
11 approved by the . . . county commission[.]” Section 7-38-38.1(D). The statute makes
12 no attempt to restrict an assessor’s options or discretion, such as whom to hire or with
13 whom to contract. And of course, the statute does not preclude an assessor from
14 securing additional expertise, either by way of additional employees or independent

15 ¹Initially, the County Commission argued that the County Assessor did not
16 present any direct evidence that the Legislature enacted Section 7-38-38.1 in response
17 to *Appelman*. However, during oral argument to this Court the County Commission
18 conceded that the statute was a remedial statute in response to *Appelman*, but
19 maintained that it still does not authorize the County Assessor to contract out her
20 duties. The County Commission argued that the fund was only for hiring new
21 employees.

1 contractors.

2 {17} We can safely assume that the Legislature understood the need for essential
3 resources at the county level and left it to county assessors and their county
4 commissioners to decide how those resources should be spent, including the need for
5 specialized expertise when it came to valuing personal property of a technical nature.
6 The statute should be given an interpretation consistent with meeting its declared
7 purpose.

8 {18} “Our primary goal when interpreting statutes is to further legislative intent.”
9 *State v. Strauch*, 2015-NMSC-009, ¶ 13, 345 P.3d 317 (internal quotation marks and
10 citation omitted). We “examine the plain language of the statute as well as the context
11 in which it was promulgated, including the history of the statute and the object and
12 purpose the Legislature sought to accomplish.” *Id.* ¶ 14 (internal quotation marks and
13 citation omitted). We need to “promote the [L]egislature’s accomplishment of its
14 purpose.” *Id.* ¶ 17 (internal quotation marks and citation omitted). Thus, the burden
15 in this appeal is on the County Commission to persuade us how the Legislature could
16 have spoken in such broad terms, unadorned by any express restrictions on county
17 assessors, yet somehow have intended that the fund could not be used to contract for
18 the necessary expertise.

1 {19} In an attempt to meet this burden, the County Commission argues that the
2 Legislature, in delegating sole responsibility for property valuation maintenance to
3 county assessors, intended that only assessor employees, and not private contractors,
4 could assist in the revaluation process, even for technical property like oil and gas
5 equipment that might require specialized expertise. The County Commission relies
6 primarily upon a nearly century-old decision from this Court, *Fancher*, 1921-NMSC-
7 039, for the proposition that where the Legislature gives sole authority to a public
8 entity to perform a particular function, all other persons or entities are excluded from
9 participating in carrying out that function. *Fancher* is pivotal to the County
10 Commission's case. If the County Commission reads *Fancher* correctly, then the
11 County Assessor may not proceed with her contract with a private company. If the
12 County Commission is not correct about *Fancher*, then the contract is lawful, and the
13 County Commission's refusal to approve must give way. Accordingly, we now turn
14 to a careful analysis of that 1921 opinion.

15 {20} In *Fancher*, the county commissioners for Grant County entered into a contract
16 with Fancher Company for three purposes: 1) to make a complete record index system
17 of all real property titles and provide it to the county clerk, 2) to furnish the county
18 assessor with a complete and correct classification and indexing system for taxable

1 properties located within the county including previously omitted properties, and 3)
2 to transcribe and reproduce any records deemed necessary by the county clerk. 1921-
3 NMSC-039, ¶ 1. Despite having satisfactorily completed the job with respect to both
4 county offices, the county clerk and the county assessor, Fancher Company was
5 denied payment for its services because the contract was deemed unlawful and ultra
6 vires. *Id.* ¶¶ 3, 4.

7 {21} On appeal, this Court agreed that the contract was ultra vires and void because
8 it usurped the duties of the respective county officials who were specifically assigned
9 these same functions by express legislative direction. *See id.* ¶ 56; *see also id.* ¶ 11
10 (“Where authority is given to do a particular thing and the mode of doing it is
11 prescribed, it is limited to be done in that mode; all other modes are excluded. This
12 is a part of the so-called doctrine of *expressio unius est exclusio alterius*.” (internal
13 quotation marks and citation omitted)). This Court stated that “[t]he test is, not
14 whether the duty is primary or secondary, but whether provision has been made by
15 law for the accomplishment of the end, or the doing of the work, or the performance
16 of the service, for the benefit of the public, in its organized capacity.” *Id.* ¶ 54. We
17 further stated that “[w]hether the agency created is as competent and capable as some
18 private individual is to perform the service is not the subject of inquiry by the courts.

1 This is a matter for legislative consideration exclusively.” *Id.*

2 {22} We agree with our predecessors that the question at issue ultimately comes to
3 “a matter for legislative consideration,” in other words, legislative intent. *Id.* 100
4 years ago, in the Property Tax Code of 1915, the Legislature expressly assigned in
5 great detail certain responsibilities to county officials and made its intent clear that
6 those officials were to carry out those responsibilities, leaving no room for private
7 assistance no matter how competent or helpful. *See Fancher*, 1921-NMSC-039, ¶ 55-
8 56. It was, and still is, a matter of legislative intent. The question then arises whether
9 the modern tax code delegates in a similarly micro-managing manner, not only of
10 function but in its choice of agent to perform that function. We begin by examining
11 how things were done a century ago as described in the *Fancher* opinion.

12 {23} We look first to county clerks, whose responsibilities under the Property Tax
13 Code of 1915 included recording and maintaining land title records. *Fancher*, 1921-
14 NMSC-039, ¶¶ 6-7. Anticipating the need for additional work with regard to land title
15 records, the Legislature provided that “whenever, in the opinion of the board of
16 county commissioners” it might be necessary “to have a complete and accurate index
17 made of all instruments of record affecting real property,” then county commissions
18 “are hereby authorized to have such index made by the county clerk of said county.”

1 *Id.* ¶ 6 (internal quotation marks and citation omitted). In other words, when the need
2 for an index arises, the county was told to look to the county clerk. Since the
3 Legislature had specified not only the subject matter (land title index) but also the
4 agent to perform that function (county clerk), then the Legislature had left no room
5 for the county commission to contract with someone else for the same purpose. It is
6 not clear from the opinion whether the county clerk had even agreed to the imposition
7 of a private contractor upon its functions.

8 {24} The *Fancher* Court came to a similar conclusion with respect to the county
9 assessor and the state tax commission, both directed by statute to locate properties
10 omitted from the tax rolls and include them in the proper records. When the county
11 commission contracted with Fancher Company for completion of this task, this Court
12 held the contract invalid, superseded by express assignment of that same function to
13 the proper county officials. *Fancher*, 1921-NMSC-039, ¶¶ 55-56. In *Fancher*, it
14 appears that the contract may have been opposed by the assessor and the state tax
15 commission or at least that they may not have been willing participants.

16 Provision, which the Legislature deemed sufficient, was made for
17 officers and agents of such tax commission, and the compensation
18 thereof. To hold that, notwithstanding such provisions, it would be
19 competent for the county commissioners to employ other agencies, at
20 public expense, to do this work thus provided for, would be to subject

1 the public revenues of the different counties to dissipation *at the whim*
2 *of the county commissioners.*

3 *Id.* ¶ 55 (emphasis added).

4 {25} We note that during those early days of our statehood, this was not the first
5 instance of conflict between county officials, like assessors and clerks assigned
6 certain duties by statute, and county commissions seemingly dissatisfied with those
7 officials who contracted with outside agents to perform those same duties. See *State*
8 *ex rel. Miera v. Field*, 1918-NMSC-071, ¶ 3, 24 N.M. 168, 172 P. 1136 (“Where, by
9 law, the duty of performing certain work is cast upon a designated county official for
10 which compensation is provided by law, it is not competent for the board of county
11 commissioners to employ other persons to do the work required of such county
12 official and to pay for such services.”)

13 {26} Today, of course, the Property Tax Code has been completely rewritten; the
14 language from 1915 has disappeared into history. That kind of detailed control over
15 the means of implementation has largely been replaced by general grants of authority
16 and responsibility, leaving the details to the discretion of the county official. And
17 most importantly, the 1986 Legislature recognized a specific problem—unacceptable
18 delays in updating property valuations—and created a specific answer—the 1%

1 fund—to enable assessors to finish the job without the restrictions of 100 years ago.

2 {27} If the legal threat to the *Fancher* Court was the county commission usurping
3 the authority of local officials, this case presents the opposite scenario. It is the
4 County Assessor who requests this contract to assist her in satisfying legislative
5 intent, not undermining it. As a helpful analogy to *Fancher*, if the Legislature, in
6 creating the property valuation fund, had directed that the fund could be used to hire
7 additional employees to assist in valuation maintenance, then perhaps, by negative
8 inference, the Legislature could be said to have excluded anyone else such as
9 independent contractors. But that is not what happened here. The Legislature made
10 no effort to instruct assessors on how to utilize this fund.

11 {28} We conclude, therefore, that the Legislature intended to leave it to the
12 professional discretion of those same assessors to decide how best to achieve the
13 statutory goal of current and correct valuation of all property within the county. This
14 is especially the case given the exhortations of this very Court over 30 years ago in
15 *Appelman* to get the job done. 1980-NMSC-041, ¶ 16.

16 {29} The County Commission points out that Section 7-36-16(A) uses language that
17 appears to delegate *exclusive* authority to the Assessor to update property values
18 which would preclude anyone else. *See id.* (County assessors “shall have sole

1 responsibility and authority at the county level for property valuation maintenance.”).

2 But we see no contradiction. The County Assessor seeks to contract for technical

3 assistance to enable her, the County Assessor, to maintain current and correct

4 property valuations. She has “sole responsibility” over valuations. The County

5 Assessor is not being displaced as were the officials in *Fancher*; she remains at the

6 center of the process. Final valuations will issue from her office under her signature

7 as the law envisions. Additionally, the parties stipulated in this case that “[i]n other

8 statutes, the [L]egislature has employed the terms ‘sole responsibility’ and ‘sole

9 authority’ to allocate liability and delegate power, not to restrict an official’s actions.”

10 {30} The County Commission also directs our attention to a provision in the

11 Property Tax Code that allows the state Property Tax Division to contract with

12 counties and provide technical assistance to county assessors regarding the valuation

13 process. *See* Section 7-36-19. Again relying on *Fancher*, the County Commission

14 asserts that this option for the County Assessor precludes all others. But if we were

15 to accept that assertion, we would be forced to turn a blind eye to what the

16 Legislature did subsequently in 1986 when it created the property valuation fund.

17 Obviously, the means previously available to county assessors to maintain current and

18 correct valuations were deemed insufficient to complete the job. This Court said as

1 much in *Appelman*. It would make little sense for the Legislature to have created a
2 new fund to address an ongoing problem of constitutional proportions, but then to
3 limit assessors' remedies to what had been available all along.

4 {31} The County Commission also points to legislative history of previous iterations
5 of the Property Tax Code, including a time, 1933, when the Property Tax Code was
6 changed to expressly authorize assessors to hire independent contractors, and then
7 years later in 1969 when that authority was withdrawn in favor of better training for
8 assessor employees. *Compare* 1933 N.M. Laws, ch. 107, § 16 *with* 1969 N.M. Laws,
9 ch. 219, § 16 (repealing the 1933 provision) *and* 1969 N.M. Laws, ch. 269, §§ 1-3
10 (providing for training in property appraisal and property tax administration and
11 increased pay for county assessors with additional training). We are not persuaded.
12 Better training and education of assessor employees is consistent, not inconsistent,
13 with the goal evidenced by creating the property valuation fund—namely, additional
14 resources to enable county assessors to complete the job of periodic valuation
15 maintenance. The assessor might not be authorized, for example, to replace
16 employees with a staff of independent contractors, but that is not the same as allowing
17 assessors to supplement their employees with specialized technical assistance not
18 available from staff employees.

1 {32} Finally, the County Assessor has pointed out that other counties within New
2 Mexico have contracted for years with private companies—with state approval—to
3 assist their county assessors, in some cases providing the type of precise valuation
4 expertise for oil and gas properties at issue in this case. The County Commission
5 acknowledges the validity of this evidence and that a ruling in its favor might have
6 a negative impact on these other counties. Interpreting the law as we do, to authorize
7 the County Assessor to contract for technical assistance from private contractors, we
8 anticipate no such negative impact.

9 **CONCLUSION**

10 {33} We hold that state law does not prohibit the Eddy County Commission from
11 approving a contract with an independent contractor to assist the County Assessor,
12 at her request, in valuing property. Accordingly, we affirm the declaratory judgment
13 to that effect previously entered by the district court.

14 {34} **IT IS SO ORDERED.**

15
16

RICHARD C. BOSSON, Justice

17 **WE CONCUR:**

1

2 **BARBARA J. VIGIL, Chief Justice**

3

4 **PETRA JIMENEZ MAES, Justice**

5

6 **EDWARD L. CHÁVEZ, Justice**

7

8 **CHARLES W. DANIELS, Justice**