

FY27 Appropriation Request Checklist

Agency Name: Administrative Hearings Office

Business Unit: 34000

Reports to Include in PDF Submission

Form #	Title	
<input checked="" type="checkbox"/>	Cvr Ltr	Cover Letter <i>Agency Level</i>
<input checked="" type="checkbox"/>	S-1	Certification <i>Agency Level</i>
<input checked="" type="checkbox"/>	S-2	Organizational Chart <i>Agency/Program Level</i>
<input checked="" type="checkbox"/>	S-8	Financial Summary (BFM) <i>Agency/Program Level</i>
<input checked="" type="checkbox"/>	S-9	Account Code Revenue / Expenditure Report <i>Agency/Program Level</i>
<input type="checkbox"/> N/A	S-10	Fund Balance Projection <i>Fund Level</i>
<input checked="" type="checkbox"/>	S-13	Detail of Rate Line Items (see instructions) <i>Agency Level</i>
<input checked="" type="checkbox"/>	P-1	Program Narrative <i>Program Level</i>
<input type="checkbox"/> N/A	R-2	Transfer Report <i>Agency Level</i>
<input type="checkbox"/> N/A	REV/EXP	Revenue-Expenditure Comparison Report <i>Agency/Program Level</i>
<input type="checkbox"/> N/A	FFRW	Detail of Federal Funds Revenue Worksheet <i>Agency/Program Level</i>
<input type="checkbox"/> N/A	EB-1	Expansion Justifications <i>Program Level</i>
<input type="checkbox"/> N/A	EB-2	Expansion Fiscal Summary <i>Program Level</i>
<input type="checkbox"/> N/A	EB-3	Expansion Line Item Detail <i>Program Level</i>
<input type="checkbox"/> N/A	LFR	Legislating for Results Expansion Tool <i>Program Level</i>
<input checked="" type="checkbox"/>	E4	Pcode Detail <i>Program Level</i>
<input checked="" type="checkbox"/>	E5	Contract by Pcode <i>Program Level</i>
<input type="checkbox"/> N/A	SAR	Special Appropriation Request Report <i>Agency Level</i>
<input checked="" type="checkbox"/>	APR	Annual Performance Report <i>Program Level</i>
<input checked="" type="checkbox"/>	Table 2	Table 2 Performance Measure Summary <i>Program Level</i>
<input checked="" type="checkbox"/>	SP	Strategic Plan <i>Agency Level</i>
<input checked="" type="checkbox"/>	ITP	Information Technology Plan <i>Agency Level</i>
<input type="checkbox"/> N/A	C-1	Base Operating Budget <i>Agency Level</i>
<input type="checkbox"/> N/A	C-2	IT Request Plan <i>Agency Level</i>
<input type="checkbox"/> N/A	Perf Audit	Update to LFC Performance Audits (within last 2 years) <i>Agency Level</i>

Documents to Attach in BFM (PDF Optional)

Where to Attach

<input type="checkbox"/> N/A	Board Cert	Board or Commission Budget Certification <i>Form 9900</i>
<input checked="" type="checkbox"/>	E-6B	Leased Passenger-Related Vehicles <i>Form 3300/4300</i>



NEW MEXICO ADMINISTRATIVE HEARINGS OFFICE

1220 S. St. Francis Drive, Room #262 | P.O. Box 6400, Santa Fe, NM 87502
Phone: (505) 827-9714 | brian.vandenzon@aho.nm.gov | aho.state.nm.us

August 29, 2025

Director Charles Sallee
Legislative Finance Committee
325 Don Gasper, Suite 101
Santa Fe, NM 87501

Secretary Wayne Probst
Department of Finance Administration
180 Bataan Memorial Building
Santa Fe, NM 87501

Dear Director Sallee and Secretary Probst,

Please find enclosed the Administrative Hearings Office (AHO)'s Fiscal Year 2027 Budget Appropriation Request, respectfully submitted for your consideration. AHO seeks an increase of approximately 9% in its FY27 budget appropriation to address statutorily mandated increased healthcare and longevity pay costs, fully fund the newly created paralegal position from last session, and address a significant increase in statutorily necessary mailing costs.

I want to highlight AHO's work in FY25, which reflects the trends considered in development of this FY27 appropriation request. In total for FY25, AHO conducted 3,440 hearings, which is approximately a 10% increase from the previous fiscal year's total of 3,147 hearings. That translates to 312.7 hearings per ALJ or 688 per paralegal/scheduling staff employee. In pushing older tax cases to final resolution, AHO closed cases and cleared over \$140 million of tax refunds or potential tax credit liabilities. Through concentrated efforts with training and additional scheduling processes, attendance rates at hearings improved to their best level in agency history in FY25. AHO also conducted more other agency hearings (100 cases) than ever before, generating record revenue of \$88,725.00. Even with this increased workload and notable achievements, AHO again met its three performance measures in FY25.

The demands of this growing workload are reflected in the increases in AHO's FY27 appropriation request. In the category 200s, AHO seeks a base budget increase of 8% (\$224,800.00) to address the statutorily mandated increased group insurance premium costs (\$95,100.00) and longevity pay (\$11,601.46), to fill the newly created paralegal position from last session (\$80,897.00), and other minor compensation/classification adjustments at the agency. Funding the newly created position is critical to the agency's ability to address the increasing case docket within statutorily mandated deadlines. In the category 400s, the 18% increase of \$59,100.00 in the request is attributable primarily to rising mailing costs associated with the growing case load and rising postal services rates. These mailing costs are necessary for AHO to comply with statutory and due process requirements.

AHO respectfully requests adoption of its FY27 appropriation request. AHO has reduced numerous other subcategories in both the category 300s and 400s to minimize the increase sought in FY27. However, the remaining funding requested is necessary for AHO to fulfill its payroll obligations and meet its statutory duties. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "BVD".

Brian VanDenzon
Chief Hearing Officer (Agency Head)

**APPROPRIATION REQUEST
CERTIFICATION
FORM S-1**

Agency Name: Administrative Hearings Office

Business Unit: 34000

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the arithmetic accuracy of all numeric information has been verified.



Agency Head - Brian VanDenzen,

8/29/25
Date

Not Applicable

Board/Commission Chairperson,

Date

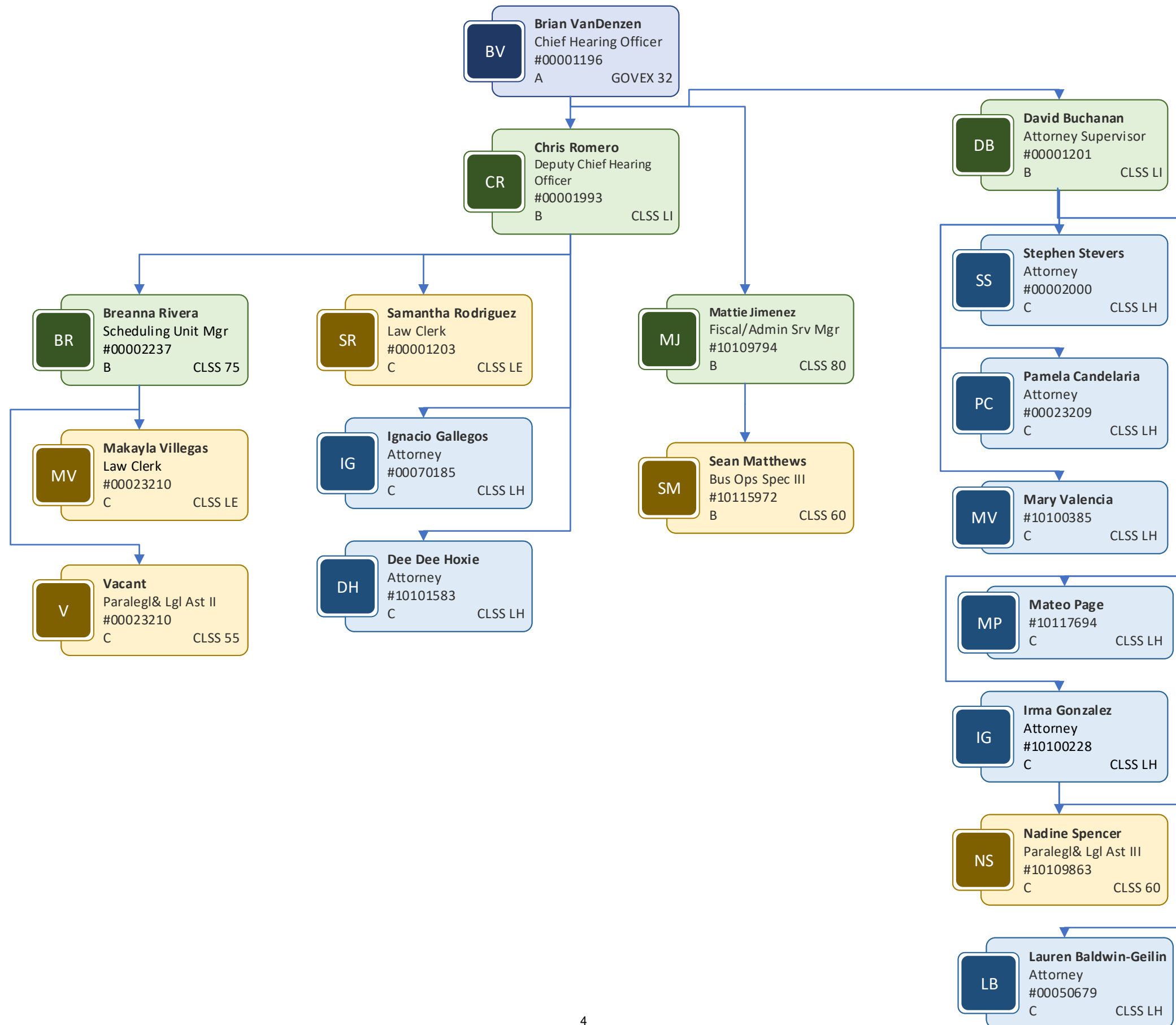


Agency Contact CFO - Mattie Jimenez,

8/29/25
Date

Note: Appropriation Requests for agencies headed by a board or commission must be approved by the board or commission by official action and signed by the chairperson. Operating Budgets of other agencies must be signed by the director or secretary. Appropriation Requests not properly signed will be returned.

S-2 - Organizational Chart The Administrative Hearings Office



S-8 Financial Summary

(Dollars in Thousands)

BU **PCode** **Department**
 34000 0000 0000000000

	2024-25 Opbud	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	Base	----- FY 2027 Agency Request ----- Expansion	Total
REVENUE							
111 General Fund Transfers	2,549.7	2,491.2	2,710.5	0.0	2,994.4	0.0	2,994.4
112 Other Transfers	134.3	247.4	128.8	0.0	128.8	0.0	128.8
130 Other Revenues	210.0	210.0	210.0	0.0	210.0	0.0	210.0
REVENUE, TRANSFERS	2,894.0	2,948.6	3,049.3	0	3,333.2	0.0	3,333.2
REVENUE	2,894.0	2,948.6	3,049.3	0	3,333.2	0.0	3,333.2
EXPENSE							
200 Personal services and employee benefits	2,493.3	2,329.2	2,655.3	2,758.4	2,880.1	0.0	2,880.1
300 Contractual services	39.7	36.0	70.0	0.0	70.0	0.0	70.0
400 Other	361.0	328.6	324.0	0.0	383.1	0.0	383.1
EXPENDITURES	2,894.0	2,693.8	3,049.3	2,758.35	3,333.2	0.0	3,333.2
EXPENSE	2,894.0	2,693.8	3,049.3	2,758.35	3,333.2	0.0	3,333.2
FTE POSITIONS							
810 Permanent	18.00	0.00	19.00	17.00	19.00	0.00	19.00
FTEs	18.00	0.00	19.00	17.00	19.00	0.00	19.00
FTE POSITIONS	18.00	0.00	19.00	17.00	19.00	0.00	19.00

REV EXP COMPARISON

(Dollars in Thousands)

34000 - Administrative Hearings Office

	General Fund	Other Funds	Other Transfers	Federal Funds	Total
SOURCES	2,994.4	210.0	128.8	0.0	3,333.2
Personal services and employee benefits	2,541.3	210.0	128.8	0.0	2,880.1
Contractual services	70.0	0.0	0.0	0.0	70
Other	383.1	0.0	0.0	0.0	383.1
USES Total:	2,994.4	210.0	128.8	0.0	3,333.2

Net: 0.0 0.0 0.0 0.0 0.0

Administrative Hearings Office

BU PCode Department
 34000 0000 0000000000

State of New Mexico
S-9 Account Code Revenue/Expenditure Summary
 (Dollars in Thousands)

		2024-25	2024-25	2025-26	2026-27	----- FY 2027 Agency Request -----		
		Opbud	Actuals	Opbud	PCF Proj	Base	Expansion	Total
499105	General Fd. Appropriation	2,549.7	2,491.2	2,710.5	0.0	2,994.4	0.0	2,994.4
111	General Fund Transfers	2,549.7	2,491.2	2,710.5	0.0	2,994.4	0.0	2,994.4
425909	Other Services - Interagency	134.3	188.9	128.8	0.0	128.8	0.0	128.8
499905	Other Financing Sources	0.0	58.5	0.0	0.0	0.0	0.0	0.0
112	Other Transfers	134.3	247.4	128.8	0.0	128.8	0.0	128.8
411902	Other M. V. Licenses	210.0	210.0	210.0	0.0	210.0	0.0	210.0
130	Other Revenues	210.0	210.0	210.0	0.0	210.0	0.0	210.0
TOTAL REVENUE		2,894.0	2,948.6	3,049.3	0	3,333.2	0.0	3,333.2
520100	Exempt Perm Positions P/T&F/T	122.7	153.2	155.1	161.9	162.0	0.0	162.0
520300	Classified Perm Positions F/T	1,732.1	1,561.2	1,784.2	1,823.3	1,898.5	0.0	1,898.5
520600	Paid Unused Sick Leave	0.0	1.7	0.0	0.0	0.0	0.0	0.0
521100	Group Insurance Premium	181.3	118.2	139.2	234.2	234.3	0.0	234.3
521200	Retirement Contributions	303.5	329.7	380.6	377.8	394.8	0.0	394.8
521300	F I C A	116.7	125.5	151.3	121.8	141.3	0.0	141.3
521400	Workers' Comp Assessment Fee	0.2	0.4	0.2	0.0	0.2	0.0	0.2
521410	GSD Work Comp Insur Premium	1.0	1.0	1.6	0.0	1.3	0.0	1.3
521500	Unemployment Comp Premium	1.9	1.9	0.0	0.0	0.0	0.0	0.0
521600	Employee Liability Ins Premium	2.1	2.1	3.5	0.0	6.6	0.0	6.6
521700	RHC Act Contributions	31.8	34.3	39.6	39.3	41.1	0.0	41.1
200	Personal services and employee ben	2,493.3	2,329.2	2,655.3	2,758.4	2,880.1	0.0	2,880.1
535200	Professional Services	8.0	2.0	37.6	0.0	31.8	0.0	31.8
535300	Other Services	1.5	2.0	1.5	0.0	2.1	0.0	2.1
535309	Other Services - Interagency	16.4	17.0	16.4	0.0	19.5	0.0	19.5
535400	Audit Services	13.8	15.0	14.5	0.0	16.6	0.0	16.6
300	Contractual services	39.7	36.0	70.0	0.0	70.0	0.0	70.0
542100	Employee I/S Mileage & Fares	0.4	0.9	0.5	0.0	1.1	0.0	1.1
542200	Employee I/S Meals & Lodging	2.3	3.3	4.0	0.0	4.5	0.0	4.5
542500	Transp - Fuel & Oil	2.5	1.4	2.5	0.0	2.0	0.0	2.0
542600	Transp - Parts & Supplies	0.1	0.0	0.2	0.0	0.2	0.0	0.2
542800	State Transp Pool Charges	23.5	23.5	23.3	0.0	23.6	0.0	23.6
543200	Maint - Furn, Fixt, Equipment	0.3	0.0	0.3	0.0	0.3	0.0	0.3

543300	Maint - Buildings & Structures	0.0	6.0	7.5	0.0	6.0	0.0	6.0
543400	Maint - Property Insurance	0.1	0.0	0.0	0.0	0.0	0.0	0.0
543500	Maint - Supplies	0.0	0.0	0.2	0.0	0.2	0.0	0.2
543820	Maintenance IT	0.0	2.1	0.0	0.0	2.1	0.0	2.1
543830	IT HW/SW Agreements	31.0	0.0	9.8	0.0	9.8	0.0	9.8
544000	Supply Inventory IT	8.0	34.1	15.0	0.0	10.0	0.0	10.0
544100	Supplies-Office Supplies	4.5	3.0	2.0	0.0	3.3	0.0	3.3
544300	Supplies-Drugs	0.0	0.0	0.0	0.0	0.0	0.0	0.0
544400	Supplies-Field Supplies	0.0	0.1	0.0	0.0	0.1	0.0	0.1
544900	Supplies-Inventory Exempt	10.0	1.9	13.0	0.0	13.0	0.0	13.0
545600	Reporting & Recording	0.0	0.1	0.1	0.0	0.1	0.0	0.1
545700	ISD Services	16.4	22.3	20.8	0.0	25.8	0.0	25.8
545710	DOIT HCM Assessment Fees	6.1	5.9	6.3	0.0	7.2	0.0	7.2
545900	Printing & Photo Services	1.0	1.6	2.0	0.0	2.0	0.0	2.0
546100	Postage & Mail Services	90.0	94.9	65.0	0.0	112.5	0.0	112.5
546400	Rent Of Land & Buildings	48.6	48.6	49.4	0.0	51.2	0.0	51.2
546409	Rent Expense - Interagency	7.9	7.9	7.9	0.0	8.7	0.0	8.7
546500	Rent Of Equipment	11.1	8.1	10.0	0.0	10.0	0.0	10.0
546600	Communications	4.0	0.0	5.0	0.0	5.0	0.0	5.0
546610	DOIT Telecommunications	36.5	33.8	39.8	0.0	42.9	0.0	42.9
546700	Subscriptions/Dues/License Fee	40.0	24.6	24.0	0.0	25.6	0.0	25.6
546800	Employee Training & Education	10.3	4.2	8.0	0.0	9.0	0.0	9.0
546900	Advertising	1.1	0.0	1.1	0.0	0.5	0.0	0.5
547900	Miscellaneous Expense	0.3	0.4	0.3	0.0	0.4	0.0	0.4
549600	Employee O/S Mileage & Fares	2.5	0.0	3.0	0.0	3.0	0.0	3.0
549700	Employee O/S Meals & Lodging	2.5	0.0	3.0	0.0	3.0	0.0	3.0
400	Other	361.0	328.6	324.0	0.0	383.1	0.0	383.1
TOTAL EXPENSE		2,894.0	2,693.8	3,049.3	2758.354	3,333.2	0.0	3,333.2
810	Permanent	18.00	0.00	19.00	17.00	19.00	0.00	19.00
810	Permanent	18.00	0.00	19.00	17.00	19.00	0.00	19.00
TOTAL FTE POSITIONS		18.00	0.00	19.00	17.00	19.00	0.00	19.00

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

BusUnit	Line Item	2024-25	2025-26	Request		Recommendation		Opbud	
		Actuals	Opbud	Base	Expansion	Base	Expansion		
34000	P340-R	Administrative Hearings Office							
	520100	Exempt Perm Positions P/T&F/T	153.23	155.1	162	0	0	0	0.0
	520300	Classified Perm Positions F/T	1,561.23	1,784.2	1,898.5	0	0	0	0.0
	520600	Paid Unused Sick Leave	1.66	0	0	0	0	0	0.0
	521100	Group Insurance Premium	118.2	139.2	234.3	0	0	0	0.0
	521200	Retirement Contributions	329.75	380.6	394.8	0	0	0	0.0
	521300	F I C A	125.49	151.3	141.3	0	0	0	0.0
	521400	Workers' Comp Assessment Fee	0.55	0.2	0.2	0	0	0	0.0
	521410	GSD Work Comp Insur Premium	1.01	1.6	1.3	0	0	0	0.0
	521500	Unemployment Comp Premium	1.94	0	0	0	0	0	0.0
	521600	Employee Liability Ins Premium	2.07	3.5	6.6	0	0	0	0.0
	521700	RHC Act Contributions	34.28	39.6	41.1	0	0	0	0.0
	535200	Professional Services	2.01	37.6	31.8	0	0	0	0.0
	535300	Other Services	2.01	1.5	2.1	0	0	0	0.0
	535309	Other Services - Interagency	17.01	16.4	19.5	0	0	0	0.0
	535400	Audit Services	14.96	14.5	16.6	0	0	0	0.0
	542100	Employee I/S Mileage & Fares	0.88	0.5	1.1	0	0	0	0.0
	542200	Employee I/S Meals & Lodging	3.32	4	4.5	0	0	0	0.0
	542500	Transp - Fuel & Oil	1.36	2.5	2	0	0	0	0.0
	542600	Transp - Parts & Supplies	0.02	0.2	0.2	0	0	0	0.0
	542800	State Transp Pool Charges	23.52	23.3	23.6	0	0	0	0.0
	543200	Maint - Furn, Fixt, Equipment	0	0.3	0.3	0	0	0	0.0
	543300	Maint - Buildings & Structures	5.99	7.5	6	0	0	0	0.0
	543500	Maint - Supplies	0.02	0.2	0.2	0	0	0	0.0
	543820	Maintenance IT	2.08	0	2.1	0	0	0	0.0
	543830	IT HW/SW Agreements	0	9.8	9.8	0	0	0	0.0
	544000	Supply Inventory IT	34.11	15	10	0	0	0	0.0
	544100	Supplies-Office Supplies	2.99	2	3.3	0	0	0	0.0
	544400	Supplies-Field Supplies	0.14	0	0.1	0	0	0	0.0
	544900	Supplies-Inventory Exempt	1.91	13	13	0	0	0	0.0
	545600	Reporting & Recording	0.06	0.1	0.1	0	0	0	0.0
	545700	ISD Services	22.25	20.8	25.8	0	0	0	0.0
	545710	DOIT HCM Assessment Fees	5.9	6.3	7.2	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

545900	Printing & Photo Services	1.56	2	2	0	0	0	0.0
546100	Postage & Mail Services	94.87	65	112.5	0	0	0	0.0
546400	Rent Of Land & Buildings	48.64	49.4	51.2	0	0	0	0.0
546409	Rent Expense - Interagency	7.94	7.9	8.7	0	0	0	0.0
546500	Rent Of Equipment	8.05	10	10	0	0	0	0.0
546600	Communications	0	5	5	0	0	0	0.0
546610	DOIT Telecommunications	33.82	39.8	42.9	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	24.56	24	25.6	0	0	0	0.0
546800	Employee Training & Education	4.22	8	9	0	0	0	0.0
546900	Advertising	0	1.1	0.5	0	0	0	0.0
547900	Miscellaneous Expense	0.37	0.3	0.4	0	0	0	0.0
549600	Employee O/S Mileage & Fares	0	3	3	0	0	0	0.0
549700	Employee O/S Meals & Lodging	0	3	3	0	0	0	0.0
Subtotal for:	34000 P340-R Administrative Hearings Office	2,693.98	3,049.3	3,333.2	0	0	0	0.0
34000		2,693.98	3,049.3	3,333.2	0	0	0	0.0

Totals by Line Item

BusUnit	Line Item	2024-25	2025-26	Request		Recommendation		Opbud
		Actuals	Opbud	Base	Expansion	Base	Expansion	
34000	520100 Exempt Perm Positions P/T&F/T	153.23	155.1	162	0	0	0	0.0
	520300 Classified Perm Positions F/T	1,561.23	1,784.2	1,898.5	0	0	0	0.0
	520600 Paid Unused Sick Leave	1.66	0	0	0	0	0	0.0
	521100 Group Insurance Premium	118.2	139.2	234.3	0	0	0	0.0
	521200 Retirement Contributions	329.75	380.6	394.8	0	0	0	0.0
	521300 F I C A	125.49	151.3	141.3	0	0	0	0.0
	521400 Workers' Comp Assessment Fee	0.55	0.2	0.2	0	0	0	0.0
	521410 GSD Work Comp Insur Premium	1.01	1.6	1.3	0	0	0	0.0
	521500 Unemployment Comp Premium	1.94	0	0	0	0	0	0.0
	521600 Employee Liability Ins Premium	2.07	3.5	6.6	0	0	0	0.0
	521700 RHC Act Contributions	34.28	39.6	41.1	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

535200	Professional Services	2.01	37.6	31.8	0	0	0	0.0
535300	Other Services	2.01	1.5	2.1	0	0	0	0.0
535309	Other Services - Interagency	17.01	16.4	19.5	0	0	0	0.0
535400	Audit Services	14.96	14.5	16.6	0	0	0	0.0
542100	Employee I/S Mileage & Fares	0.88	0.5	1.1	0	0	0	0.0
542200	Employee I/S Meals & Lodging	3.32	4	4.5	0	0	0	0.0
542500	Transp - Fuel & Oil	1.36	2.5	2	0	0	0	0.0
542600	Transp - Parts & Supplies	0.02	0.2	0.2	0	0	0	0.0
542800	State Transp Pool Charges	23.52	23.3	23.6	0	0	0	0.0
543200	Maint - Furn, Fixt, Equipment	0	0.3	0.3	0	0	0	0.0
543300	Maint - Buildings & Structures	5.99	7.5	6	0	0	0	0.0
543500	Maint - Supplies	0.02	0.2	0.2	0	0	0	0.0
543820	Maintenance IT	2.08	0	2.1	0	0	0	0.0
543830	IT HW/SW Agreements	0	9.8	9.8	0	0	0	0.0
544000	Supply Inventory IT	34.11	15	10	0	0	0	0.0
544100	Supplies-Office Supplies	2.99	2	3.3	0	0	0	0.0
544400	Supplies-Field Supplies	0.14	0	0.1	0	0	0	0.0
544900	Supplies-Inventory Exempt	1.91	13	13	0	0	0	0.0
545600	Reporting & Recording	0.06	0.1	0.1	0	0	0	0.0
545700	ISD Services	22.25	20.8	25.8	0	0	0	0.0
545710	DOIT HCM Assessment Fees	5.9	6.3	7.2	0	0	0	0.0
545900	Printing & Photo Services	1.56	2	2	0	0	0	0.0
546100	Postage & Mail Services	94.87	65	112.5	0	0	0	0.0
546400	Rent Of Land & Buildings	48.64	49.4	51.2	0	0	0	0.0
546409	Rent Expense - Interagency	7.94	7.9	8.7	0	0	0	0.0
546500	Rent Of Equipment	8.05	10	10	0	0	0	0.0
546600	Communications	0	5	5	0	0	0	0.0
546610	DOIT Telecommunications	33.82	39.8	42.9	0	0	0	0.0
546700	Subscriptions/Dues/License Fee	24.56	24	25.6	0	0	0	0.0
546800	Employee Training & Education	4.22	8	9	0	0	0	0.0
546900	Advertising	0	1.1	0.5	0	0	0	0.0
547900	Miscellaneous Expense	0.37	0.3	0.4	0	0	0	0.0

State of New Mexico

S-13 Line Items by Business Unit Expenditures

(Dollars in Thousands)

549600	Employee O/S Mileage & Fares	0	3	3	0	0	0	0.0
549700	Employee O/S Meals & Lodging	0	3	3	0	0	0	0.0
Grand Total		2,693.98	3,049.3	3,333.2	0	0	0	0.0

Program Description:

The Administrative Hearings Office ("AHO") adjudicates administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, the Motor Vehicle Code, expedited adjudicatory proceedings under the Medicaid Provider and Managed Care Act involving the Healthcare Authority (HCA), and other state agency hearings (by mutual agreement), in a fair, efficient, and impartial manner.

AHO adjudicates license revocation hearings under the Implied Consent Act. Those are DWI cases where the Motor Vehicle Department (MVD) as the party seeks to revoke the driving privileges of those who submit to a chemical test above the legal limit or who refuse to be tested. In these cases, law enforcement officers testify as witnesses on behalf of MVD—therefore the scheduling of these hearings impacts law enforcement agencies across the state. These cases involve public safety and therefore impact the entire state. These cases also impact drivers accused of DWI, who must get an ignition interlock license if MVD is able to establish the grounds for the revocation at these hearings. AHO also adjudicates other MVD hearings that involve public safety and the respective motorists challenging MVD's actions.

AHO adjudicates tax protests disputes, which involve the Taxation and Revenue Department (TRD), citizens/taxpayers, and businesses conducting business in the state. These cases in aggregate often involve hundreds of millions of dollars of assessments or claims for refund/credit, potentially impacting the state budget and the bottom line of taxpayers and businesses engaged in New Mexico.

AHO assigns a qualified attorney to serve as hearing officer in Medicaid Provider and Managed Care Act expedited adjudicated proceedings and adjudicates such proceedings involving alleged HCA determinations of overbilling and fraud in the Medicaid program. This impacts HCA, federal funding requirements, medical providers, and medical patients in the state. AHO also conducts other agency hearings upon request and MOU agreement, benefiting the other agency and the public by providing a fair and impartial hearing process.

Because of its role in so many areas, AHO must interface with public (government agencies, including TRD, MVD, HCA, Department of Transportation, police agencies, other state agencies, and citizens) and private hearing participants (tax attorneys, CPAs, business community, defense attorneys, professional license holders, etc.) to address procedural questions/concerns and provide information about the hearing process.

AHO had a total of 18 FTE during FY25. As a small agency, some staff perform multiple functions or play partial roles in different areas of the agency. The subsequent information outlines the equivalent roles performed in different work areas, not as an absolute count of employees at the agency. For instance, the senior paralegals perform multiple functions, including supporting the Administrative Law Judges (ALJs), assisting with tax hearings, other agency hearings, appeals, and billing tasks; the business operations specialist assists with administrative tasks and scheduling tasks; similarly, the Chief Hearing Officer has a light docket of cases but also is engaged in administrative operations and management. These positions may appear in multiple spots in the subsequent discussion but do not alter the total count of 18 FTEs.

AHO has a scheduling team, consisting of 5.5 staff (a staff manager, four paralegals, with part time assistance from a business operations specialist) who receive new case referrals, open new case files, schedule cases in accord with statutory requirements, provide adequate due process notices of hearings and subpoenas, accept legal pleadings from parties involved in the hearing, work with hearing participants on motions and continuance requests, maintain electronic files, provide customer support, work with the ALJs at the agency on resolving motions and cases, and ensure adequate notice of results is provided to the parties. This involves drafting notices, orders, using sound legal judgment on preliminary hearing matters such as determining appropriate deadlines, venue, and method of hearing, as well as deciding on many requests for continuances. Staff paralegals also schedule all tax hearings, HCA hearings, all appeals, and other agency hearings, as well as billing for other agency hearings. The rest of the paralegal team handles scheduling of Implied Consent Act and MVD hearings, critical hearings involving public

safety and a high volume of work. The work of the scheduling team and paralegals is instrumental in ensuring that the office functions and meets its core performance measures.

In FY25 AHO had a team of 11 ALJs, including the Chief Hearing Officer, that adjudicate the hearings before the agency in a role akin to a judge. The ALJs conduct hearings, review motions, write orders, rule upon and issue final decisions and orders or hearing officer reports/recommendations in every case they hear. The final decisions and orders or hearing officer reports/recommendations should be timely issued under applicable statutory or regulatory time frames. In FY25, AHO hired the new ALJ position created and funded by the Legislature in the previous session, a position that proved critical to the agency meeting the increased docket discussed in the next section.

During FY25, AHO had a team of 3 administrative operations staff, including the Chief Financial Officer, the Chief Hearing Officer (who oversees and assists with administrative operations), and a business operations specialist (who also assisted with Scheduling tasks).

Ultimately, the primary beneficiaries of AHO's work are the governmental, public, and private hearing participants who get resolution of their dispute in a fair, independent, and efficient manner. This increases confidence in the fairness of the administrative hearing process in state government, impacts the state and business revenues, and impacts public safety.

BU PCode
34000 P340**Major Issues and Accomplishments:**

In FY25, AHO saw a 10% overall increase in its workload. As an agency across all hearing programs (detailed by individual hearing programs below), AHO conducted 3,440 hearings. This breaks down to 312.7 hearings per ALJ or 688 per paralegal/scheduling staff employee. With this increased case load, AHO still met or exceeded its three core performance measures in FY25, as detailed in the performance measure report.

AHO received 30 new tax protest cases under the Tax Administration Act and 119 new property tax protests under the Property Tax Code, for a total of 149 new tax cases. AHO conducted 170 tax hearings, issued 40 dispositive decisions and orders, and countless other substantive orders during the fiscal year. In the past 18 months, using a variety of mechanisms, AHO has closed over 41 abeyance cases related to medical deductions or chemical/reagent deductions. These cases were originally placed into abeyance while the parties' awaited appeals from the Court of Appeals. These cases had potential outstanding refund claims totaling above \$140 million, which is now conclusively resolved and no longer a potential liability.

In FY25, AHO conducted 3,141 hearings under the Implied Consent Act, a 10% increase over the 2,843 hearings conducted in FY24. AHO also conducted an additional twenty-seven other MVD hearing types in FY25. In conjunction with NMSP, AHO continued to present its accredited law enforcement training course on Implied Consent Act hearings in an effort to improve police agency engagement and attendance at these hearings. AHO has also implemented additional scheduling processes to improve/reduce scheduling conflicts for hearing participants. Since starting this training program and implementing additional scheduling processes, attendance rates have improved in Fiscal Year 2024 and Fiscal Year 2025, as shown in a reduction in officer failures to appear from a high of 44% in FY23, to 38% in FY24, and to 31% in FY25 (the lowest officer failure to appear rate since AHO became an agency in Fiscal Year 2016).

During the fiscal year, AHO conducted two complex Healthcare Authority expedited adjudicatory proceedings under the Medicaid Provider and Managed Care Act. In addition to the statutorily required hearings, the Administrative Hearings Office handled 100 other administrative hearing cases for other state government agencies. These other agency hearings included 59 cases for the Early Childhood Education and Care Department, 26 Board of Nursing Cases, 10 State Ethics Commission Hearings, 3 Medical Board cases and 2 Public Employees Labor Relations Board cases. AHO generated \$88,725.00 in other agency revenue in FY25, the highest total in agency-history. Conducting other agency hearings saves state resources (compared to each agency hiring its own ALJs or attorneys) and improves public confidence in the fairness of an independent hearing process.

The biggest challenges for AHO in FY25 dealt with the increased docket, staffing changes in its Scheduling Unit and Administrative Services staff under the increased workload, and a vacant ALJ position in its Las Cruces office for an extended time. AHO lost a key legal paralegal in its Scheduling Unit, as well as its previous CFO and Business Operations Specialists under the high demands of the position, as well as salary growth opportunities at other agencies. The vacancy of the ALJ position in Las Cruces, combined with the increase in docket size and scheduling unit staffing vacancies and work demands, resulted in AHO's ICA decision timeliness falling below its internal 80% goal to 73.4%. The paralegal and scheduling unit staff is overworked at this point because of the docket growth and the additional ALJ position they are supporting, jeopardizing AHO's continuing ability to time conduct and resolve cases in accord with key performance measures and statutory requirements. Additionally, AHO had to decline an opportunity to expand its other agency hearings because of staffing limits. In short, although the agency was able to meet its core performance measures in FY25, it again took extraordinary effort from every employee remaining at the agency, working above their maximum capacity to absorb the increased workload.

Overview of Request:

Category 200's: In the category 200s, AHO seeks a base budget increase of 8% (\$224,800.00) to address the increased group insurance premium costs related to changes from last session, fill the newly created paralegal position from last session, and other minor compensation/classification adjustments at the agency.

Category 300's: Despite increases in costs for IT support, independent auditor, and SPO HR Shared Services, AHO reduced potential professional services contract expenses to keep this category flat, effectively absorbing additional costs within the existing budget.

Category 400's: In this category, the appropriation request reflects a proposed 18% increase of \$59,100.00 due primarily to a noticeable increase in postage costs. Statutes and due process require that AHO notify hearing participants of their hearings and final decisions in most cases via certified mail. AHO saw a 10% growth in its hearing docket, resulting in an increase in postage costs. Additionally, the Postal Service will have raised postal rates by 14% by the time that Fiscal Year 2027 begins. While AHO cut back in some other areas within the category 400s, AHO still needs more funds available for necessary due process mailing requirements.

Programmatic Changes:

Federal changes to Medicaid will likely result in increased pressures on HCA in the administration of that program, including auditing functions for potential overbilling and fraud cases. This could result in a potential significant increase in overbilling and fraud expedited adjudicatory proceedings that AHO adjudicates under the Medicaid Provider and Managed Care Act, leading to additional docket pressures and the need for programmatic changes at AHO to meet that demand, all while most other hearing programs are trending upward.

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Base Budget Justification: For FY27, AHO seeks a 9% increase in its base budget primarily to address increased healthcare costs and payroll needs, as well as a noticeable increase in due process mailing costs. The cost of this base expansion in the category 200s is \$224,800.00, an increase that will meet increasing payroll demands primarily related to change to the statutorily mandated healthcare premium agency obligations (\$95,100.00), statutorily-mandated longevity pay (\$11,601.46), and a couple personnel actions related to other agency hearing demands, as well as fully fund the new paralegal position (\$80,897.00) created by the Legislature last session. In the category 300s, AHO's budget request is flat. In the category 400s, AHO seeks an increase of \$59,100.00 primarily due to increased mailing costs. Mailing is a core component of providing notices of hearing in compliance with statutory and due process requirements. AHO saw 10% growth in its docket, leading to increased mailing of notices of hearing and decisions (each requires a minimum of two large certified mailings and two first class mailings per hearing). Additionally, the postal service will have raised its rates by 14% by the time the FY27 budget period commences. This anticipated growth, combined with increased hearing docket, underscores the importance of securing adequate funding for staffing and mailing costs.

As mentioned, AHO saw a 10% increase in its workload in the previous fiscal year. This increased workload impacts the entire agency, including the agency's core paralegal and scheduling team. Since the pandemic, AHO has implemented new scheduling processes and procedures and technologies to improve hearing participant experience, engagement, and attendance at the hearings. This includes new calendaring processes in FY25 for certain police agencies with the goal of improving attendance at hearings, which has resulted in the lowest non-appearance rates since AHO became an agency. While extremely beneficial to the hearing process, these necessary changes have further increased the demands of the existing paralegal and scheduling staff significantly at a time when the case load is also growing. AHO has also taken on a broader scope of hearing types and an increasing workload associated with the growth in its hearing dockets. AHO filled a newly created ALJ position this past fiscal year, which has benefited hearing flexibility and availability, but has further increased demands on the paralegal and scheduling staff.

The Legislature did authorize an additional paralegal position last fiscal year, however there was insufficient funding to create and fill the position. AHO hopes to post and hire this position in February and then seeks to secure adequate funding (\$80,897.00) in FY27 to maintain the position. Filling this authorized paralegal position will increase direct support to the ALJs and allow rebalancing of paralegal workload at the agency, improving the agency's ability to schedule, manage, and timely dispose of a growing docket of cases, which benefits all hearing stakeholders. Filling this paralegal position will improve AHO's capacity to focus on stakeholder needs like addressing continuance requests/scheduling needs from law enforcement, providing specific methods of notices of hearings/subpoenas for convenience of the parties, responding to electronic filings of the parties, and otherwise supporting the legal hearings workload of the agency. A large majority of the other costs in the category 200s reflect external changes in statutorily-mandated group insurance premiums (\$95,100), statutorily-mandated longevity pay, and other minor changes related to job architecture and agency structure.

Fund	Account		2024-25	2025-26	2026-27	FY 2027 Agency Request				Total	Justification
			Actuals	Opbud	PCF Proj	GF	OSF	ISF/IAT	FF		
71820	520100	Exempt Perm Positions P/T&F/T	153.2	155.1	161.92	54.2	107.8	0.0	0.0	162.0	Amount necessary to support current staffing levels.
71820	520300	Classified Perm Positions F/T	1,561.2	1,784.2	1,823.35	1,727.7	48.0	122.8	0.0	1,898.5	Increase related to filling new paralegal position created last session and being hired during FY26, plus Longevity Pay, plus three minor personnel actions related to conclusion of probationary period and other job architecture restructuring.
71820	520600	Paid Unused Sick Leave	1.7	0.0	0	0.0	0.0	0.0	0.0	0.0	We don't anticipate any costs.
71820	521100	Group Insurance Premium	118.2	139.2	234.21	174.1	54.2	6.0	0.0	234.3	Per AHO Rates for FY26 Senate Bill 376 Recommendations 10% of 60,200 in Other Agency Revenue.
71820	521200	Retirement Contributions	329.7	380.6	377.84	394.8	0.0	0.0	0.0	394.8	Adjusted to support current staffed positions and 2 probationary employees 4% mandated increase as well as an in pay band adjusted employee
71820	521300	F I C A	125.5	151.3	121.76	141.3	0.0	0.0	0.0	141.3	Adjusted to support current staffed positions and 2 probationary employees 4% mandated increase as well as an in pay band adjusted employee
71820	521400	Workers' Comp Assessment Fee	0.4	0.2	0	0.2	0.0	0.0	0.0	0.2	Amount necessary for current staffing levels and vacant positions.
71820	521410	GSD Work Comp Insur Premium	1.0	1.6	0	1.3	0.0	0.0	0.0	1.3	Per AHO Rates for Consolidated Rates Sheet FY27 from DFA
71820	521500	Unemployment Comp Premium	1.9	0.0	0	0.0	0.0	0.0	0.0	0.0	We don't anticipate any costs.
71820	521600	Employee Liability Ins Premium	2.1	3.5	0	6.6	0.0	0.0	0.0	6.6	Per AHO Rates for Consolidated Rates Sheet FY27 from DFA
71820	521700	RHC Act Contributions	34.3	39.6	39.28	41.1	0.0	0.0	0.0	41.1	Adjusted to support current staffed positions and 2 probationary employees 4% mandated increase as well as an in pay band adjusted employee
	200	Personal services and employee benef	2,329.2	2,655.3	2,758.35	2,541.3	210.0	128.8	0.0	2,880.1	
71820	542100	Employee I/S Mileage & Fares	0.9	0.5	0	1.1	0.0	0.0	0.0	1.1	Increasing due to FY25 Actuals being higher and 10% increase due to increase in docket and number of staff. Travel required to adjudicate hearings related to MVD protests. Hearings are required by statute to be conducted in county where the arrest took place (66-8-112 NMSA 1978).
71820	542200	Employee I/S Meals & Lodging	3.3	4.0	0	4.5	0.0	0.0	0.0	4.5	Travel required to adjudicate hearings related to MVD protests. Hearings are required by statute to be conducted in county where the arrest took place (66-8-112 NMSA 1978).

Administrative Hearings Office

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E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
71820	542500	Transp - Fuel & Oil	1.4	2.5	0	2.0	0.0	0.0	0.0	2.0 Travel required to adjudicate hearings related to MVD protests. Hearings are required by statute to be conducted in county where the arrest took place (66-8-112 NMSA 1978).
71820	542600	Transp - Parts & Supplies	0.0	0.2	0	0.2	0.0	0.0	0.0	0.2 Transportation costs associated with basic car care service needs. Consistent with FY25 OpBud.
71820	542800	State Transp Pool Charges	23.5	23.3	0	23.6	0.0	0.0	0.0	23.6 Per FY25 Rates paid via direct transfer to GSD.
71820	543200	Maint - Furn, Fixt, Equipment	0.0	0.3	0	0.3	0.0	0.0	0.0	0.3 Consistent with FY25 OpBud.
71820	543300	Maint - Buildings & Structures	6.0	7.5	0	6.0	0.0	0.0	0.0	6.0 Consistent with FY25 Actuals.
71820	543500	Maint - Supplies	0.0	0.2	0	0.2	0.0	0.0	0.0	0.2 Consistent with FY25 OpBud.
71820	543820	Maintenance IT	2.1	0.0	0	2.1	0.0	0.0	0.0	2.1 Consistent with FY25 Actuals.
71820	543830	IT HW/SW Agreements	0.0	9.8	0	9.8	0.0	0.0	0.0	9.8 Consistent with FY25 OpBud.
71820	544000	Supply Inventory IT	34.1	15.0	0	10.0	0.0	0.0	0.0	10.0 Consistent with FY25, slightly reduced in light of recent laptops replacements.
71820	544100	Supplies-Office Supplies	3.0	2.0	0	3.3	0.0	0.0	0.0	3.3 FY25 Actuals higher than Opbud, using FY25 values +10% to support increased work docket and additional personnel.
71820	544300	Supplies-Drugs	0.0	0.0	0	0.0	0.0	0.0	0.0	0.0 No costs anticipated in this category.
71820	544400	Supplies-Field Supplies	0.1	0.0	0	0.1	0.0	0.0	0.0	0.1 Consistent with FY25 Actuals.
71820	544900	Supplies-Inventory Exempt	1.9	13.0	0	13.0	0.0	0.0	0.0	13.0 Consistent with FY25 Actuals.
71820	545600	Reporting & Recording	0.1	0.1	0	0.1	0.0	0.0	0.0	0.1 Consistent with FY25 OpBud, used for fingerprinting new AHO employees.
71820	545700	ISD Services	22.3	20.8	0	25.8	0.0	0.0	0.0	25.8 Rate from FY27 Consolidated Rate Sheet divided over 2 accts, at 7.5% (difference between 2 accts 546610 and 546700)
71820	545710	DOIT HCM Assessment Fees	5.9	6.3	0	7.2	0.0	0.0	0.0	7.2 Per Consolidated Rate Sheet FY27
71820	545900	Printing & Photo Services	1.6	2.0	0	2.0	0.0	0.0	0.0	2.0 Consistent with FY25 OpBud.
71820	546100	Postage & Mail Services	94.9	65.0	0	112.5	0.0	0.0	0.0	112.5 Increased mailing expenses attributable to 1) 7.4% increase in postage rate in current fiscal plus another 7.4% scheduled in January of 2026; and 2) 4% increase docket size requiring additional mailing of certified notices of hearings, subpoenas, and decisions.
71820	546400	Rent Of Land & Buildings	48.6	49.4	0	51.2	0.0	0.0	0.0	51.2 Rent is increasing in FY27 for ABQ office per signed lease agreement annual escalation clause.

Administrative Hearings Office

State of New Mexico

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E4 PCode Detail
(Dollars in Thousands)

Fund	Account	2024-25 Actuals	2025-26 Opbud	2026-27 PCF Proj	FY 2027 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
71820	546409	Rent Expense - Interagency	7.9	7.9	0	8.7	0.0	0.0	0.0	8.7 Leasing for AHO's Las Cruces and Clovis office space, subleased from other state agencies. Anticipated cost increase as new MOU will be required in FY27.
71820	546500	Rent Of Equipment	8.1	10.0	0	10.0	0.0	0.0	0.0	10.0 Consistent with FY25 OpBud Request for Xerox machine leases and other rented equipment (mail machine, etc.).
71820	546600	Communications	0.0	5.0	0	5.0	0.0	0.0	0.0	5.0 Consistent with FY25 OpBud, Zoom Communication Software Lease.
71820	546610	DOIT Telecommunications	33.8	39.8	0	42.9	0.0	0.0	0.0	42.9 Rate from FY27 Consolidated Rate Sheet divided over 2 accts, at 7.5% + \$114 (difference between 2 accts 546610 and 546700)
71820	546700	Subscriptions/Dues/License Fee	24.6	24.0	0	25.6	0.0	0.0	0.0	25.6 Consistent with FY25 Actuals.
71820	546800	Employee Training & Education	4.2	8.0	0	9.0	0.0	0.0	0.0	9.0 Slight increase in training costs above FY25 because of new FTEs.
71820	546900	Advertising	0.0	1.1	0	0.5	0.0	0.0	0.0	0.5 Potential costs for rulemaking or job advertising.
71820	547900	Miscellaneous Expense	0.4	0.3	0	0.4	0.0	0.0	0.0	0.4 Water for SF office locations which benefit hearing attendees during long hearings. Consistent with FY25 Actuals.
71820	549600	Employee O/S Mileage & Fares	0.0	3.0	0	3.0	0.0	0.0	0.0	3.0 Funds to send newer ALJs to attend National Judicial College Administrative Law Fair Hearings course to improve their knowledge and ability in conducting fair and efficient hearings.
71820	549700	Employee O/S Meals & Lodging	0.0	3.0	0	3.0	0.0	0.0	0.0	3.0 Funds to send newer ALJs to attend National Judicial College Administrative Law Fair Hearings course to improve their knowledge and ability in conducting fair and efficient hearings.
	400	Other	328.6	324.0	0	383.1	0.0	0.0	0.0	383.1
TOTAL EXPENSE			2,657.8	2,979.3		2,924.4	210.0	128.8	0.0	3,263.2

BU PCode
34000 P340

Contract by PCode Detail
(Dollars in Thousands)

Fund	Account	#	Contract Purpose	Actuals	FY 2027 Agency Request				Total	Justification
					GF	OSF	ISF/IAT	FF		
71820	535200	Professional Services	1000	2.0	31.8	0.0	0.0	0.0	31.8	Money to fund contract hearing officer in event of conflict of interest or because of qualification needs for HCA cases; Also money to support and train on case management system. Reduced this area to offset other increases in category.
71820	535300	Other Services	1000	2.0	2.1	0.0	0.0	0.0	2.1	Language interpretation services costs, cost increase based on FY25 actuals showing slight increase.
71820	535309	Other Services - Interagency	1000	17.0	19.5	0.0	0.0	0.0	19.5	SPO HR shared services. FY26 Rate is \$19,300, SPO estimates FY27 rate to be \$19,500.
71820	535400	Audit Services	1000	15.0	16.6	0.0	0.0	0.0	16.6	Multiyear Independent auditor contract, with annual rate increases.
TOTAL EXPENSE				36.0	70.0	0.0	0.0	0.0	70.0	

DFA Performance Based Budgeting Data System

Annual Performance Report

Agency: 34000 Administrative Hearings Office

Program: P340 Administrative Hearings Office

The purpose of the administrative hearings program is to adjudicate tax-, property- and motor-vehicle-related administrative hearings in a fair, efficient and impartial manner independent of the executive agency that is party to the proceedings.

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Outcome	Number of tax protest or Implied Consent Act trainings conducted annually	4	10	Yes	The purpose of this measure is to ensure that the Administrative Hearings Office trainings increase the understanding of the hearing process and engagement/ attendance at the hearings for stakeholders involved in the hearing process. AHO conducted ten trainings in FY25, exceeding its performance measure in this area. In conjunction with the New Mexico State Police, AHO assisted with the development and co-teaching of an accredited law enforcement course on the Implied Consent Act hearing process. In FY25, AHO co-taught that course nine times across the state in Ruidoso, Farmington, Santa Fe, Albuquerque, Las Cruces, and for the Bureau of Indian Affairs. In previous fiscal years, AHO has offered similar trainings to attorneys or open to attorneys involved in the hearing process.
Outcome	Percent of hearings for Implied Consent Act cases not held within ninety days due to administrative hearings office error	.4%	.1%	Yes	The purpose of this measure is to ensure that D.W.I./Implied Consent Act license revocation hearings during the fiscal year are decided on the merits by the statutory 90-day deadline rather than lost because of AHO or MVD administrative error. AHO conducted 3,141 hearings during Fiscal Year 2025. Four cases were rescinded because of AHO or MVD administrative error, an administrative error rate of 0.127%. This 0.127% rate in Fiscal Year 2025 satisfied/achieved the target performance measure rate of less than 0.4% administrative error rate. Given the high volume of cases that need to be set for hearing within 90-days in each of the state's counties, and historic data showing a traditionally higher error rate, this performance measure target should remain at the <0.2% rate set for FY26.

DFA Performance Based Budgeting Data System

Annual Performance Report

Program: P340 Administrative Hearings Office

Performance Measures:		2024-25 Target	2024-25 Result	Met Target	Year End Result Narrative
Outcome	Percent rate of tax cases not held, including merits and scheduling conference, within ninety days because of administrative hearings office error	2.0%	0.0%	Yes	<p>The purpose of this measure is to ensure that the Administrative Hearings Office (AHO) complies with the statutory mandate of conducting hearings within 90-days of the Taxation and Revenue Department's answer to the protest. In Fiscal Year 2025, AHO received 30 new tax protest cases under the Tax Administration Act and 119 new property tax protests under the Property Tax Code, for a total of 149 new tax cases. AHO timely conducted initial hearings in all new Tax Administration Act cases referred in the fiscal year, meeting the target performance measure.</p> <p>The target level remains appropriate given the volume of tax protests cases.</p>

Performance Measures Summary

P340 Administrative Hearings Office

Purpose: The purpose of the administrative hearings program is to adjudicate tax-, property- and motor-vehicle-related administrative hearings in a fair, efficient and impartial manner independent of the executive agency that is party to the proceedings.

Performance Measures:		2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Request	2026-27 Recomm
Outcome	Percent of hearings for Implied Consent Act cases not held within ninety days due to administrative hearings office error	.1%	.1%	.2%	.2%	
Outcome	Percent rate of tax cases not held, including merits and scheduling conference, within ninety days because of administrative hearings office error	0.0%	0.0%	0.0%	0.0%	
Outcome	Number of tax protest or Implied Consent Act trainings conducted annually	6	10	5	6	

State of New Mexico
Administrative Hearings Office
Agency 34000



STRATEGIC PLAN

FY2022 TO FY2027

Updated August 2025

EXECUTIVE SUMMARY

The Administrative Hearings Office (AHO) was established on July 1, 2015. AHO comprises 18 FTE's, including the Chief Hearing Officer, 10 attorney-administrative law judges, 5 paralegal and scheduling unit staff, and 2 administrative support position, the agency's Chief Financial Officer and a business operations specialist.

AHO schedules, conducts, and decides administrative protest hearings stemming from the Tax Administration Act, the Property Tax Code, the Implied Consent Act, and the Motor Vehicle Code. AHO also assigns the hearing officer to conduct expedited proceedings under Medicaid Provider and Managed Care Act cases before the Human Care Authority. Additionally, AHO has entered into memorandums of understanding with other state agencies to conduct and adjudicate their administrative hearings.

AGENCY PURPOSE STATEMENT, USERS, AUTHORITY

AHO adjudicates administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, and the Motor Vehicle Code, and expedited proceedings under Medicaid Provider and Managed Care Act cases in a fair, efficient, and impartial manner. AHO is the first executive agency that conducts administrative hearings independent of the acting executive agency that is a party to the proceeding. Additionally, AHO has sought to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies.

The main services provided by the agency include:

- Schedule and conduct Tax Administration Act protest hearings within statutory time parameters;
- Schedule and conduct Implied Consent Act hearings within statutory time parameters;
- Schedule and conduct Motor Vehicle Code hearings within statutory time parameters;
- Schedule and conduct Property Tax Code protests within statutory time parameters;
- Assign competent, qualified attorneys to serve as hearing officers in expedited proceedings under Medicaid Provider and Managed Care Act before the Healthcare Authority Department.
- Where AHO has entered into agreements with other agencies, conduct other agency hearings in a fair, impartial, efficient, and cost-effective manner;
- Rule on procedural and evidentiary motions in all assigned cases as appropriate;
- Issue final decisions and orders (or other dispositive order) addressing the legal and factual arguments of the respective parties.
- Interface with public (government agencies, including TRD, police agencies, HSD, citizens) and private hearing participants (tax attorneys, CPA's, business community, defense attorneys, etc.) to address procedural questions/concerns and provide information about the hearing process.

- The primary beneficiaries of the program are the governmental, public, and private hearing participants who get resolution of their dispute in a fair, independent, and efficient manner. This increases public respect and confidence in the fairness of the hearing process and in the subsequent governmental action resulting from the hearing process.

These services occur most often at in person hearings in Santa Fe (tax cases and Implied Consent Act hearings) and across the state (Motor Vehicle Code and Implied Consent Act hearings). AHO has four facilities: its main office in Santa Fe with 9 employees including its state-wide scheduling unit, an office in Albuquerque with 7 employees, an office in Las Cruces with one hearing officer, and an office in Clovis with one hearing officer. Implied Consent Act hearings occur at these four main facilities plus at locations in each county across the state, which are most often at MVD or TRD Field offices. Hearings also occur telephonically and by videoconference. Decisions are in writing and are mailed out to the appropriate parties.

The Administrative Hearings Office Act (Section 7-1B-1 NMSA 1978) articulates the structure, purpose, power, and limitations of AHO. Although there is not a specific purpose statement included in Administrative Hearings Office Act, Section 7-1B-6 (D) (2) NMSA 1978 seems to summarize the purpose of AHO:

...The hearing officer shall conduct a hearing to allow the ample and fair presentation of complaints and defenses. The hearing officer shall hear arguments, permit discovery, entertain and dispose of motions, require written expositions of the case as the circumstances justify and render a decision in accordance with the law and the evidence presented and admitted.

Section 7-1B-3 & 4 NMSA 1978 also establishes a Chief Hearing Officer Selection Committee, which is administratively attached to the Department of Finance and Administration.

AHO stakeholders are generally the parties and witnesses in our proceedings, which includes the Taxation and Revenue Department, TRD's Motor Vehicle Division, law enforcement agencies who enforce the Motor Vehicle Code/Implied Consent Act and send witnesses to testify at hearings, drivers in New Mexico, attorneys who appear to represent drivers and taxpayers, CPAs and other accountants who handle tax work, private citizens with tax disputes, and businesses/corporations.

AGENCY VISION/MISSION/GOALS

The "mission" of AHO is to adjudicate administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, and the Motor Vehicle Code consistent with applicable legal authority in a fair, efficient, and impartial manner.

The "vision" of AHO is:

- to improve public confidence in the fairness of the proceedings;
- to schedule, conduct, and resolve hearings in an efficient manner;
- To issue well-reasoned, well-researched, well-written, and legally sufficient rulings consistent with applicable legal standards that address the major substantive and procedural issues presented by the parties in a case;

- to provide information and education about the procedural hearing process to all interested parties;
- to provide helpful, knowledgeable and responsive staff; and
- to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies in a cost-effective manner.

ACTIVITY: *Tax Protests under the Tax Administration Act and Property Tax Code*

Goal: AHO will set, hear, and resolve tax protests in a timely, efficient, and fair manner consistent with applicable legal authority.

Objectives:

- Set and hold tax protest hearings within 90-days of either the Taxation and Revenue Department’s request for hearing or filing an answer to a protest when the taxpayer requested a hearing, consistent with the applicable statutory language.
- Maintain a complete record in every proceeding.
- Process legal pleadings and other filings of the parties and issues orders as necessary.
- Issue timely decisions and orders, or other final adjudicatory orders, within 30-days of the closing of the record.
- File the record proper with the Court of Appeals upon docketing statement of appeal.

*Performance Measures: (** indicates DFA/LFC Performance Based Budget Measure)*

- Percent of tax cases not held (including merits and scheduling hearings) within 90 days because of administrative hearings office error.**
- Number of cases handled by each hearing officer conducting tax cases.
- Timeliness of issuance of tax orders and decisions.

Achievements:

- AHO completed rulemaking, implementing the 2019 Legislative amendments to the Administrative Hearings Office Act.
- AHO’s tax decisions have been upheld by the New Mexico Court of Appeals at an extremely high rate.
- In Fiscal Year 2024 and 2025, AHO resolved a backlog of older protests held in abeyance involving refund claims exceeding \$140-million.

ACTIVITY: *Implied Consent Act and Motor Vehicle Code hearings*

Goal: AHO will schedule and hold Implied Consent Act hearings before expiration of the 90-day jurisdictional limit.

Objectives:

- Timely process files and schedule referred files from MVD.
- Set hearings dates with sufficient time remaining under the 90-day jurisdictional limit to consider continuance requests from the parties.

- Conduct fair and efficient hearings, including developing and maintaining a complete record of the hearing.
- Issue concise, efficient, and well-written decisions consistent with applicable legal authority within 30-days of the completion of the hearing record.
- File the record with the appropriate reviewing court upon appeal.

*Performance Measures: (** indicates DFA Performance Based Budget Measure)*

- Percent of hearings for implied consent act cases not held within 90 days due to administrative hearings officer error.**
- Process and schedule all referred files from MVD within 14-days
- Set hearings dates between day 45 and 60 of the 90-day jurisdictional window.
- Issue 80% of decisions within 30-days of completion of the hearing record.

Achievements:

- AHO has exceeded the 90-day performance measure reported to the Legislature in every year it has been an agency.
- AHO saw a noticeable improvement in officer attendance during Fiscal Year 2025, as well as a 10% increase in its docket.

ACTIVITY: *Interface with and educate hearing participants about the hearing process.*

Goal: AHO will provide meaningful opportunities for all hearing participants and interested members of the public to learn about the hearing process.

Objectives:

- Provide basic guidance to the public and hearing participants about the hearing process.
- By educating the participants, AHO will improve efficiency in hearing process both for AHO and the hearing participants.
- Increase accessibility to the process for hearing participants and accountability of AHO to its direct constituents about potential methods of improving the process.

*Performance Measures: (** indicates DFA Performance Based Budget Measure)*

- Number of tax protest and/or implied consent act trainings conducted annually.**

Achievements:

AHO has met its training component performance measure in each year it has been an agency. After the conclusion of each training, the hearing officers have noticed an improvement in the effectiveness and efficiency of the hearing process from people who attended the training versus those who have not. In fiscal year 2025, AHO did more trainings for law enforcement than ever before and AHO saw the best officer attendance rate since it became an agency in 2015.

ACTIVITY: *Conduct fair, impartial, efficient, and cost-effective hearings for other state agencies.*

Goal: Where appropriate from a knowledge and resource perspective to both agencies, or where statutorily required in the case of HCA expedited proceedings under Medicaid Provider and Managed Care Act, AHO will enter into agreements with other state agencies to conduct and adjudicate that agencies administrative hearings in a fair, impartial, efficient, and cost-effective manner for the benefit of state government.

Objectives:

- Set and hold hearings within applicable statutory and regulatory deadlines for the relevant agency.
- Maintain a complete record in every proceeding.
- Process legal pleadings and other filings of the parties and issues orders as necessary.
- Issue timely decisions and orders, or other final adjudicatory orders, within applicable statutory and regulatory deadlines.
- Maintain the record proper through conclusion of final adjudication and any appeal.

Achievements:

In fiscal year 2025, AHO conducted more hearings for other state agencies (100 cases) than ever before, generating the highest amount of revenue it has ever produced (\$88,725.00). AHO conducted hearings for HCA, the Board of Nursing, the Medical Board, the Early Childhood Education and Care Department, the State Ethics Commission, and the Public Employees Labor Relations Board.

ACTIVITY: *Develop a comprehensive, internal case management information technology system and leverage technologies to improve access, quality, and efficiency of hearings.*

Goal: AHO currently uses multiple ad-hoc systems to schedule cases and maintain files depending on the hearing type of the case. AHO also uses a Motor Vehicle Department program to schedule MVD cases, making AHO highly dependent on a system it only has limited ability to access and customize. To improve efficiencies in the scheduling and adjudication process, and improve stakeholder experience in the hearing process, AHO needs to develop its own comprehensive case management database that it can use for all case types.

Objectives:

- A comprehensive case management system for scheduling and adjudicating all hearing types at AHO.
- A system that allows electronic filing for all parties that appear before AHO and secure, controlled access by the parties in the case to the contents of the electronic file.
- A system that permits electronic distribution of notices, orders, and other materials directly to the relevant parties in the case.
- A system that allows complete maintenance of the record in the case, from all filings, pleadings, orders, exhibits, to hearing audio.
- A system that interfaces with other databases from other agencies for generation of new case files.
- A system that generates comprehensive, statistical reports to better track efficiency of the hearing process and hold hearing officers and AHO accountable for timeliness of results.

- Look to increase videoconference hearing options to increase hearing participant options and maximize efficiencies in the hearing process for all involved.



Fiscal Year 2027
Administrative Hearings Office
IT STRATEGIC PLAN
August 11, 2025

Mattie Jimenez
Chief Financial Officer

Brian VanDenzen
Chief Hearing Officer (Agency Head)
Chief Information Officer

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Budget Director Signature _____	Error! Bookmark not defined.

EXECUTIVE SUMMARY

The Administrative Hearings Office (AHO) was established on July 1, 2015. AHO comprises 19 FTE's. AHO schedules, conducts, and decides administrative protest hearings stemming from the Tax Administration Act, the Property Tax Code, the Implied Consent Act, and the Motor Vehicle Code. AHO also assigns the hearing officer to conduct expedited adjudicatory proceedings under Medicaid Provider and Managed Care Act cases before the Human Services Department. Additionally, AHO has entered into memorandums of understanding with other state agencies to conduct and adjudicate their administrative hearings, including the Board of Nursing, the Medical Board, the State Ethics Commission, and the Early Childhood Education and Care Department.

From an IT Perspective, the agency in conjunction with Real Time Solutions (RTS), developed a comprehensive, secure case management system in FY26. The initial phase of development was approved as part of the agency's operating budget for Fiscal Year 2023. In FY26, using C2 Section 7 funding, RTS delivered additional feature sets for uniform licensing act cases, healthcare authority act cases, state ethics commission cases, billing modules, and other feature improvements, expanding all but approximately \$15,000 of the \$266,200 in Section 7 funding.

RTS continues to work on additional written training materials and reporting features. These additional support functions will be paid out of the agency's operating budget from maintenance and support funding, since the Section 7 funding expired at the conclusion of Fiscal Year 2026.

From the beginning, the agency goals in developing a case management system were to:

- Allow for receiving a new case hearing referrals from other agencies, including interfacing with their existing case management systems.
- Allow AHO to schedule hearings, including generating notices of hearing for mailing, certified mailing, and electronic distribution.
- Manage a case load docket for various hearing types and programs, both from the Scheduling Clerk's perspective and the hearing officer perspective.
- Publication of public hearing schedules/docket automatically to AHO website.
- Provide for a secure electronic filing system for hearing participants, including attorneys, police officers, accountants, and unrepresented litigants.
- Allow for electronic distribution of notices of hearing, subpoenas, orders, decisions, and other case materials.
- Serve as record keeping archive for the agency
- Generate comprehensive reports showing workload per hearing officer, case dispositions, average disposition time, outstanding decisions, completed decisions, average time to write decisions, sort data fields by case type and date.
- This case management system will improve workflow efficiency, public interface/engagement in hearing process, scheduling efficiency, hearing officer performance, and accountability. It will also create opportunities for creation of better performance measures and statistical reporting to Legislature.

I. AGENCY OVERVIEW

A. AGENCY MISSION

Our agency mission is to adjudicate administrative hearings held pursuant to the Tax Administration Act, the Property Tax Code, the Implied Consent Act, the Motor Vehicle Code, and overbilling and fraud hearings under the Medicaid Provider and Managed Care Act in a fair, efficient, and impartial manner. AHO is the first executive agency that conducts administrative hearings independent of the acting executive agency that is a party to the proceeding. Additionally, AHO has sought to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies. The “mission” of AHO is to adjudicate administrative hearings assigned to it consistent with applicable legal authority in a fair, efficient, and impartial manner.

B. AGENCY GOALS

From an IT Perspective, the agency has multiple goals an agency priority is the current, ongoing case management system development.

- I. Deployment and support of hardware and software necessary to perform its core work;
- II. Finalizing training materials and reporting functions of case management system
- III. Training of agency staff and partners on case management system.
- IV. Full deployment and use of case management system.

C. VISION AND PRIORITIES

The “vision” of AHO is:

- to improve public confidence in the fairness of the proceedings;
- to schedule, conduct, and resolve hearings in an efficient manner;
- To issue well-reasoned, well-researched, well-written, and legally sufficient rulings consistent with applicable legal standards that address the major substantive and procedural issues presented by the parties in a case;
- to provide information and education about the procedural hearing process to all interested parties;
- to provide helpful, knowledgeable and responsive staff; and
- to contribute to efficient and effective state government by conducting fair and impartial administrative hearings for other state agencies in a cost-effective manner.
- from an IT perspective:
 - Provide agency staff with technological tools, resources, and trainings necessary to perform work tasks and improve work efficiency.
 - Provide a user-friendly case management system that assists the hearing participants in filing of pleadings, gathering information, and participating meaningfully in the hearing process.
 - Provide a case management system that improves internal efficiency, functions, performance, and accountability.

D. AGENCY DESCRIPTION AND ORGANIZATION STRUCTURE

AHO consists of 19 FTEs. As a small agency, AHO only has one Department and Program Unit. None of those FTEs are IT staff. DoIT provides all of the agency’s IT support.

II. IT ENVIRONMENT

1. Major Applications

Our IT environment consists of DOIT applications, MS Office products, Adobe products. We also have some software contracts for Hearing Officer transcriptions and digital mailing service. We also use Zoom to conduct videoconference hearings. As discussed, AHO has developed an online case management program, located at <https://casemanagement.aho.nm.gov/>.

2. Infrastructure

Our IT environment consists of DOIT infrastructure.

3. Security

Our IT environment consists of DOIT security.

4. Agency IT Certified Projects

[Include a statement describing how the projects align with the agency purpose. Complete the table with the following information for each of your agency’s certified projects.]

PROJECT NAME	
Project Description	Case Management System Development
Estimated Project Costs	\$150K initially for development;
Current Funding	Exhausted
Certified Project Phase	First phase
Estimated Completion	June 30, 2023 (First phase completed)
Strategic Priority	Top
PROJECT NAME	
Project Description	Case Management System Development
Estimated Project Costs	\$266,200
Current Funding	Exhausted
Certified Project Phase	Complete
Estimated Completion	6/30/2025
Strategic Priority	Top
PROJECT NAME	

Project Description	
Estimated Project Costs	
Current Funding	
Certified Project Phase	
Estimated Completion	
Strategic Priority	
Strategic Priority	
PROJECT NAME	
Project Description	
Estimated Project Costs	
Current Funding	
Certified Project Phase	
Estimated Completion	
Strategic Priority	

TABLE II.1: Current Certified IT Projects

5. Workforce

A. Full Time Employees

As a small agency, AHO has no on-staff IT employees and relies exclusively on DoIT to provide for IT support needs.

B. IT Professional Services Contractors

As part of its case management development, AHO has contracted with Real Time Solutions to lead the development process and will provide support for that program and for ongoing maintenance and support.

6. Challenges

Lack of on-staff IT position to provide vision for IT growth, security, and support.

-Developing and implementing effective security protocols to protect confidential tax and use information without onstaff IT support.

-staff turnover with internal staff involved with case management project.

III. KEY ACCOMPLISHMENTS – PRIOR FISCAL YEAR

[Provide a brief narrative as an introductory statement to describe agency’s key IT accomplishments. In the format below, list the requested information to describe agency key accomplishments.]

A. STRATEGIC IT ACCOMPLISHMENTS

STRATEGIC PRIORITY 1 – Phase 2 of Case Management System Development
[STRATEGY STATEMENT – WHAT DOES THE STRATEGY ACCOMPLISH]

Strategy 1	Phase 2 = C2 funding request
Accomplishments	Largely completed C2 funding project
Outcomes/Metrics	System ready to deploy upon training of internal staff and hearing partners.
Strategy 2	N/A
Accomplishments	
Outcomes/Metrics	
Strategy 3	N/A
Accomplishments	
Outcomes/Metrics	
Strategy 4	N/A
Accomplishments	
Outcomes/Metrics	

B. OTHER KEY IT ACCOMPLISHMENTS – PRIOR FISCAL YEAR

[Preface this section with a statement that summarizes the content in this table.]

APPLICATION	
Accomplishment	Upgraded all laptops (primarily through purchasing) to Window 11 compatible machines
Value or Impact	Consistent with DoIT’s requirements.
DATA	
Accomplishment	
Value or Impact	
PROCESS IMPROVEMENT	
Accomplishment	
Value or Impact	
WORKFORCE	
Accomplishments	
Value or Impact	

CUSTOMER SERVICE	
Accomplishments	
Value or Impact	
TELEWORK	
Accomplishments	
Value or Impact	
SECURITY	
Accomplishments	
Value or Impact	

IV. FY27 IT STRATEGIC GOALS AND STRATEGIES

[Include an introductory statement to introduce the following information.]

STRATEGIC PRIORITY 1 – Full Implementation of Case Management/Efile System	
Goal Statement	
Strategy 1	Training Materials and Training for Staff
Outcomes/Metrics	All staff fully training on system for full implementation
Strategy 2	Training materials and Training for Hearing Partners
Outcomes/Metrics	Hearing partners become familiar with case management system functionality
Strategy 3	Selected hearing programs implementation
Outcomes/Metrics	Implementation in specific hearing programs initially
Strategy 4	Fully implementation
Outcomes/Metrics	Implementation for all hearing programs.

STRATEGIC PRIORITY 2 – Strategy Name	
Goal Statement	
Strategy 1	
Outcomes/Metrics	
Strategy 2	
Outcomes/Metrics	
Strategy 3	
Outcomes/Metrics	
Strategy 4	
Outcomes/Metrics	

STRATEGIC PRIORITY 3 – Strategy Name	
Goal Statement	
Strategy 1	
Outcomes/Metrics	
Strategy 2	
Outcomes/Metrics	
Strategy 3	
Outcomes/Metrics	
Strategy 4	

V. IT FISCAL AND BUDGET MANAGEMENT

Information Technology (IT) Operating Budget (C1)

(To update this table, please double click on the embedded spreadsheet and add the required information. Before exiting the spreadsheet, please make sure to scroll up.

Otherwise, the entries of this table will not be fully previewed.)

Agency Name	Agency Code	
Administrative Hearings Office	340	
Base Request Operational Support of IT. Check one of the options below:	Flat Budget	Expansion from previous year
Yes/No	NA	NA

Revenue IT Base Budget (dollars in thousands)					
Appropriation Funding Type	FY24 Actual	FY25 Actual	FY26 OpBud	FY27 Request	FY28 Estimate
General Fund	0.0	249,601.6	0.0	0.0	0.0
Other State Funds	0.0	0.0	0.0	0.0	0.0
Federal Funds	0.0	0.0	0.0	0.0	0.0
Internal Svc Funds/Interagency Transfer	0.0	0.0	0.0	0.0	0.0
Total	0.0	249,601.6	0.0	0.0	0.0

Expenditure Categories (dollars in thousands)					
Category or Account Description	FY24 Actual	FY25 Actual	FY26 OpBud	FY27 Request	FY28 Estimate
Personnel Services & Employee Benefits	0.0	0.0	0.0	0.0	0.0
Contractual & Professional Services	0.0	216,811.6	0.0	0.0	0.0
IT Other Services	0.0	32,790.0	0.0	0.0	0.0
Other Financing Uses	0.0	0.0	0.0	0.0	0.0
Total	0.0	249,601.6	0.0	0.0	0.0

	Print Name	Phone	Email Address	Date
Agency Cabinet Secretary/ Director (Mandatory)	Brian VanDenzen	505-827-9714	brian.vandenzen@aho.nm.gov	8/11/2025
Chief Information Officer or IT Lead(Mandatory)	Brian VanDenzen	505-827-9714	brian.vandenzen@aho.nm.gov	8/11/2025
Chief Finance Officer (Mandatory)	Mattie Jimenez	505-827-0735	mattie.jimenez@aho.nm.gov	8/11/2025

Agency Cabinet Secretary/Director Signature



Chief Information Officer/IT Lead Signature



Chief Financial Officer Signature

VI. SPECIAL FUNDING, SUPPLEMENTAL, COMPUTER SYSTEM ENHANCEMENT (C2) FUNDING AND REAUTHORIZATION OF C2 APPROPRIATIONS

- A. [Include narrative describing any special or supplemental funding requested. If none, note the agency has no requests.] **Agency has no requests for funding or reauthorization.**
- B. [Include a list of C2 funding request(s) with the name(s) of the proposed projects. Insert a C2 Information Technology Data Processing – Computer Enhancement Fund (CSEF) form for each request as Appendix-A-III and reference Appendix-A-III in this section. If none, note the agency has no requests.] **Agency has no requests for funding or reauthorization.**
- C. [Include requested reauthorizations of prior C2 appropriations or note the agency is not requesting reauthorization of prior C2 appropriations.] **Agency has no requests for funding or reauthorization.**

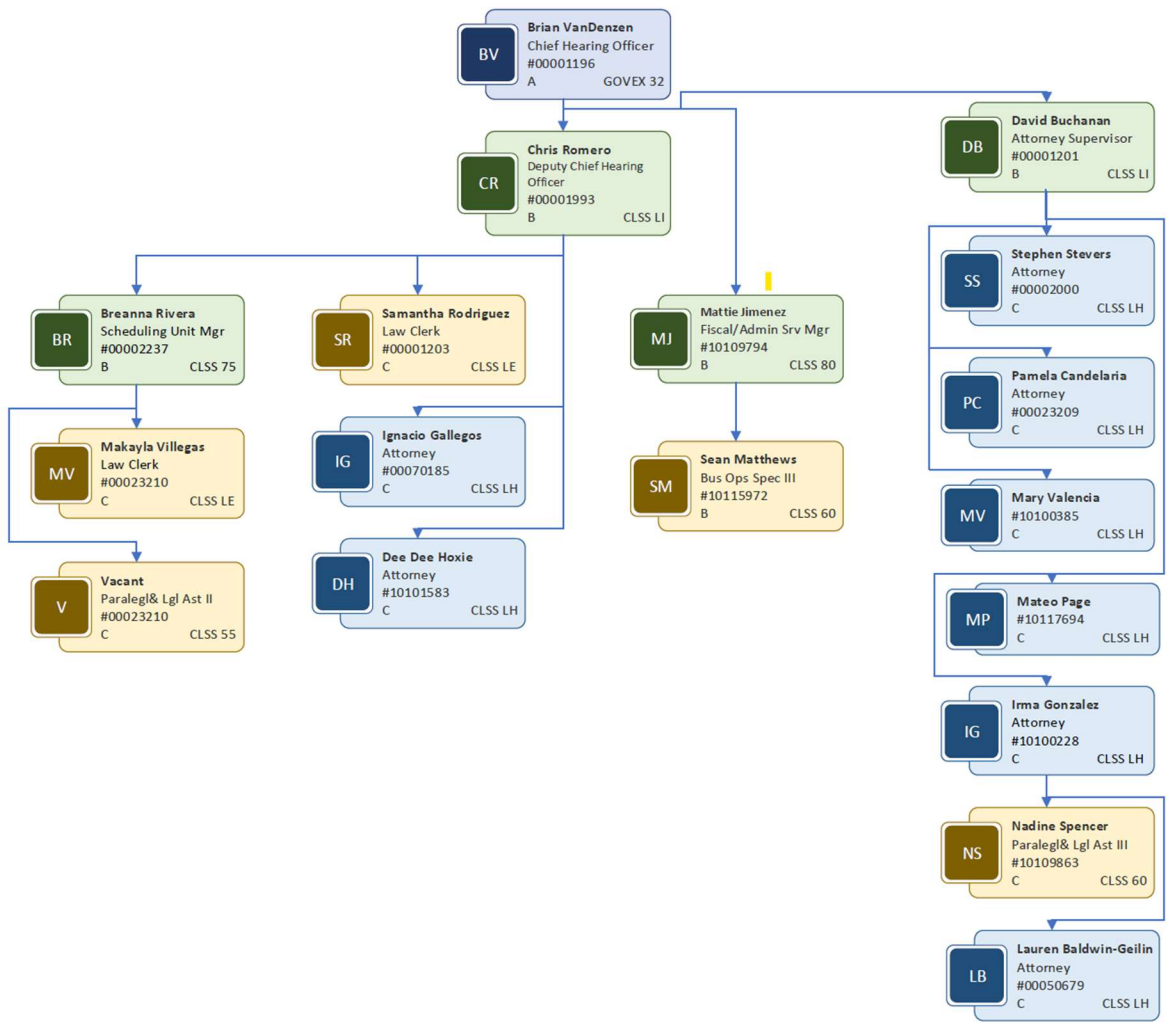
REQUEST FOR REAUTHORIZATION OF C2 APPROPRIATIONS

Information Technology Request for Reauthorization of C2 Appropriations			
Agency Name		Agency Code	
Lead Agency Name Listed on Appropriation		Project Name	
Source of Authorization (e.g. Laws 2022, Chapter 54, Section 7 (12) or Grant/Federal Fund #)		Appropriation Amount (in thousands)	Remaining Balance (in thousands)
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
		0.0	0.0
Total amount appropriated for project life (in thousands)		Will the project be completed within the next fiscal year?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Reason for Requesting Reauthorization	Agency has no requests for funding or reauthorization.
---------------------------------------	--

TABLE VI.1: Request for Reauthorization of C2 Appropriations

APPENDIX A-I: AGENCY ORGANIZATION CHART



APPENDIX A-II: IT ORGANIZATION CHART


Not Applicable

APPENDIX A-III: C2 IT DATA PROCESSING CSEF

APPENDIX A-III: C2 IT Data Processing CSEF

Not Applicable

Agency Cabinet Secretary/Director Signature



Chief Information Officer/IT Lead Signature



Budget Director Signature



**FY27 APPROPRIATION REQUEST
FORM E-6B LEASED PASSENGER-RELATED VEHICLES**

Account code 542800

LEASED VEHICLE INFORMATION @ 7/1/25

Agency Name: Administrative Hearings Office
Program Name: Administrative Hearings Office

Business Unit: 34000
Program Code: P340

Item No.	LONG TERM LEASES ONLY						Lease Type Operational (O) or Standard (S)	Long Term Only			SHORT TERM ONLY			Put (x) if Fed \$
	Year	Make/Model	Vehicle Type	A** R C	License Plate Number	Mileage As of 7/1/2025		A	B	A x B = C	D	E	D x E = F	
								FY26 Monthly Rate S= Rate Schedule	Number of months to lease	Total cost Rate FY26	Daily Rate Based On Vehicle Type	No. of Days	Total Lease Rate	
1	2021	Nissan Altima	02BA	C	008806SG	25,102	Standard (S)	485	12	5,820.0			-	
2	2021	Nissan Altima	02BA	C	008807SG	17,899	Standard (S)	485	12	5,820.0			-	
3	2021	Nissan Altima	02BA	C	009175SG	7,373	Standard (S)	485	12	5,820.0			-	
4	2021	Nissan Altima	02BA	C	009210SG	25,482	Standard (S)	485	12	5,820.0			-	
5										-			-	
6										-			-	
7										-			-	
8										-			-	
9										-			-	
10										-			-	
11										-			-	
12										-			-	
13										-			-	
14										-			-	
15										-			-	
16										-			-	
17										-			-	
18										-			-	
TOTAL LONG TERM:										23,280.0	TOTAL SHORT TERM:		-	

Operational(O) rate for FY26 will be

** Code A = additional leased vehicle request C = vehicle currently leased R = request to replace previously purchased vehicle