

SANTA FE COUNTY ORDINANCE NO. 2002-5

**COUNTY CAPITAL OUTLAY
GROSS RECEIPTS TAX**

BE IT ORDAINED BY THE GOVERNING BODY OF
SANTA FE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in Santa Fe County for the privilege of engaging in business in this County an excise tax equal to one-fourth of one percent (1/4%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this Ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "County Capital Outlay Gross Receipts Tax."

Section 2. General Provisions. This Ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. This Ordinance is subject to the requirements of the County Local Option Gross Receipts Tax Act.

Section 3. Specific Exemptions. No County Capital Outlay Gross Receipts Tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the County; or
- B. direct broadcast satellite services.

Section 4. General Dedication. Revenue from the County Capital Outlay Gross Receipts Tax will be used for the purposes listed as follows:

- A. 3/4 of the revenue will be used for the purposes of:
 - 1. acquisition, construction or improvement of water or wastewater systems or facilities and related facilities, including water or sewer lines and storm sewers and other drainage improvements;

2. acquisition of land for open space, public parks or public recreational facilities and the design, acquisition, construction, improvement or equipping of parks and recreational facilities; and
3. construction, reconstruction or improvement of roads, streets or bridges, including acquisition of rights of way.

B. $\frac{1}{4}$ of the revenue will be used for any of the following purposes:

1. any of the purposes set forth in Section 4.A., above; and/or
2. any of the other purposes allowed by law and as set forth in NMSA §7-20E-21 (2001), as it now exists or as it may be amended.

Section 5. Specific Projects and Expenditures. As long as it is imposed, at least half of all revenues generated from the County Capital Outlay Gross Receipts Tax shall be used for joint regional projects that benefit residents within the incorporated boundaries of the City of Santa Fe (see Subsection A, below). Over the course of the next ten years, no less than seventy five percent (75%) of the County Capital Outlay Gross Receipts Tax revenues shall be dedicated to water and wastewater projects, no less than fifteen percent (15%) shall be dedicated to open space, parks and recreational projects, and no less than ten percent (10%) shall be dedicated to improving the safety of existing roads, streets or bridges or for other public projects as permitted by law.

A. The following are specific projects that the County anticipates funding on a joint basis with the City of Santa Fe:

1. The Buckman Rio Grande water diversion project and/or alternate Rio Grande water diversion project(s);
2. Drinking water and wastewater infrastructure projects including, but not limited to, development of new wells and re-drilling or refurbishing of existing Buckman area wells;
3. Development of return flow, water recharge, storm water management and/or aquifer storage and recovery projects;
4. Development of water quality and quantity improvement projects including, but not limited to, acquisition of additional water rights, and replacement of leaking pipes and fixtures and other conservation measures;
5. Infrastructure for affordable housing as permitted by law;

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6. The City Railyard Park; and
7. River restoration and the acquisition of trail easements.

B. The County also anticipates funding the following specific projects:

1. Development of new wells and re-drilling or refurbishing existing wells outside the Buckman area;
2. Water and/or wastewater projects to protect and improve the aquifers in the La Cienega, Agua Fria, Edgewood and Eldorado areas;
3. Water and/or wastewater projects in Northern Santa Fe County, including communities in the Pojoaque, Tesuque and Santa Cruz Valleys;
4. Acquisition of land for open space, trail networks and improvement of existing COLTPAC and similar open space projects including signage, fencing, erosion control, improvements to trails and trailheads, parking and public facilities;
5. The Santa Fe River Trail project;
6. The Santa Fe Rail Trail project; and
7. Various projects to enhance the safety of existing roads in Santa Fe County.

C. In addition, other projects will be funded as identified through the public review process set forth in Section 6, below.

D. The decision to proceed with joint projects, as well as ownership, construction, management and operation of such projects funded under Subsection A of Section 5 of this Ordinance shall be negotiated by the City of Santa Fe and the County in a separate agreement, which agreement shall include, among other things, a dispute resolution process. If designated revenue hereunder is not sufficient to fully fund the project in question, the City of Santa Fe and the County shall negotiate and determine each entity's proportionate share necessary for completion.

Section 6. Public Review and Audit.

A. All expenditures under this Ordinance shall be subject to an annual independent audit.

B. County Capital Outlay Gross Receipts Tax funding for projects that the

County undertakes on a joint basis with the City of Santa Fe under Subsection A of Section 5 of this Ordinance shall be reviewed and approved by the Santa Fe Regional Planning Authority.

C. All other projects undertaken pursuant to Section 5 of this Ordinance shall be reviewed by an advisory committee appointed by the Board of County Commissioners containing representation from the areas affected by the projects. By example, the Roads Advisory Committee may review road projects and COLTPAC may review open space and park projects.

D. On a periodic basis as it deems necessary, the Santa Fe Regional Planning Authority shall review the projects listed in Subsection A of Section 5 and assess the progress made on such regional projects, and shall evaluate needed future joint funding efforts.

Section 7. Effective Date. The effective date of the County Capital Outlay Gross Receipts Tax shall be January 1, 2003, this date being the first imposition date allowed by law occurring after the expiration of three months from the date when the results of the election are certified to be in favor of the Ordinance's adoption and the adopted Ordinance is delivered or mailed to the Taxation and Revenue Department. The election date is April 9, 2002.

ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY THIS 26th DAY OF MARCH 2002, TO BECOME EFFECTIVE JANUARY 1, 2003, PROVIDED THAT THE GROSS RECEIPTS TAX IS APPROVED IN THE ELECTION ON APRIL 9, 2002.

**BOARD OF COUNTY COMMISSIONERS
SANTA FE COUNTY, NEW MEXICO**

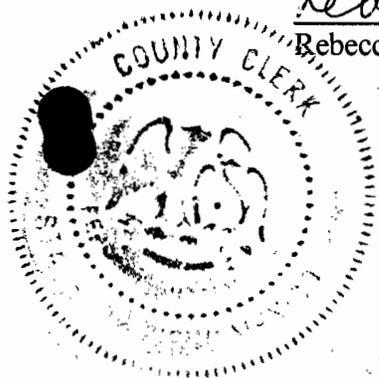


Paul D. Duran, Chairman

ATTEST:



Rebecca Bustamante, County Clerk



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Approved as to Legal Sufficiency:

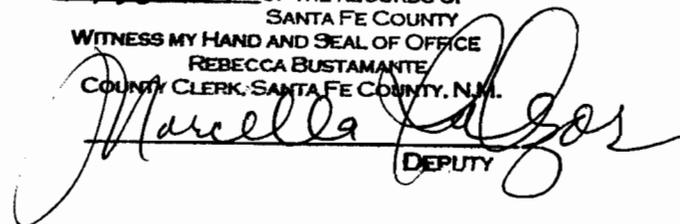


Steven Kopelman, County Attorney



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COUNTY OF SANTA FE
STATE OF NEW MEXICO } ss
I HEREBY CERTIFY THAT THIS INSTRUMENT WAS FILED
FOR RECORD ON THE 2 DAY OF Apr A.D.
20 02 AT 8:33 O'CLOCK 9 M
AND WAS DULY RECORDED IN BOOK 2100
PAGE 193-197 OF THE RECORDS OF

SANTA FE COUNTY
WITNESS MY HAND AND SEAL OF OFFICE
REBECCA BUSTAMANTE
COUNTY CLERK, SANTA FE COUNTY, N.M.



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