

THE BOARD OF COUNTY COMMISSIONERS OF  
SANTA FE COUNTY

RESOLUTION NO. 2010- 2

**A RESOLUTION PROVIDING FOR AN ADMINISTRATIVE FEE TO BE CHARGED EQUAL TO THE AMOUNT OF THE DIFFERENCE BETWEEN THE AMOUNT OF PROPERTY TAX DUE AND FIVE DOLLARS (\$5.00) IF THE TAX DUE IS LESS THAN FIVE DOLLARS.**

WHEREAS, NMSA 1978, § 7-38-36.1 (1982), authorizes a board of county commissioners to, by resolution, charge an administrative fee equal to the difference between the amount of property tax due and five dollars (\$5.00) if the property tax due on a property tax bill is less than five dollars; and

WHEREAS, NMSA 1978, § 7-38-36.1 (1982), does not allow an administrative fee to be charged if there is no tax due; and

WHEREAS, NMSA 1978, § 7-38-36.1 (1982), provides that the administrative fee shall be collected and its collection enforced as if the fee were a property tax except that no interest or penalty shall accrue or be charged because of its nonpayment; and

WHEREAS, NMSA 1978, § 7-38-36.1 (1982), further provides that the administrative fee shall be distributed to the county general fund when collected and shall not be distributed to the governmental units to which the property tax is distributed pursuant to NMSA 1978, § 7-38-43 (1973).

**NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:**

The Santa Fe County Treasurer is hereby authorized to charge, in accordance with NMSA 1978, § 7-38-36.1 (1982), an administrative fee equal to the difference between the amount of property tax due and five dollars (\$5.00) if the property tax due on a property tax bill is less than five dollars.

APPROVED and ADOPTED this 12 DAY OF JANUARY, 2010.

THE BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY

By: \_\_\_\_\_

*Harry Montoya*  
Harry Montoya, Chairman

ATTEST

*Valerie Espinoza*  
Valerie Espinoza, Santa Fe County Clerk

APPROVED AS TO FORM

*Stephen C. Ross*  
Stephen C. Ross, Santa Fe County Attorney



SFC CLERK RECORDED 01 / 13 / 2010



COUNTY OF SANTA FE )  
STATE OF NEW MEXICO ) ss

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I Hereby Certify That This Instrument Was Filed for  
Record On The 13TH Day Of January, 2010 at 10:31:09 AM  
And Was Duly Recorded as Instrument # 1588364  
Of The Records Of Santa Fe County

Deputy Marcella Witness My Hand And Seal Of Office  
Valerie Espinoza  
County Clerk, Santa Fe, NM