

SANTA FE COUNTY
RESOLUTION NO. 2012-1

**A RESOLUTION URGING THE NEW MEXICO STATE LEGISLATURE TO AMEND
NMSA 1978, SECTION 7-38-34 TO PROPERLY REFLECT THE IMPOSITION OF
THE PROPERTY TAX RATE SET BY THE NEW MEXICO DEPARTMENT OF
FINANCE AND ADMINISTRATION AND NOT BY THE
BOARD OF COUNTY COMMISSIONERS**

WHEREAS, NMSA 1978, Section 7-38-34 provides the following: “Within five days of receipt of the property tax rate-setting order from the department of finance and administration, each board of county commissioners shall issue its written order imposing the tax at the rates set on the net taxable value of property allocated to the appropriate governmental units. A copy of this order shall be delivered immediately to the county assessor.”;

WHEREAS, the “property tax rate” referenced in NMSA 1978, Section 7-38-34 is a rate set solely by the New Mexico Department of Finance and Administration and is determined without consultation or input from representatives of local county government;

WHEREAS, NMSA 1978, Section 7-38-34 also requires counties to adopt the rates set forth by the New Mexico Department of Finance and Administration and in essence implies to county residents that the tax rate is set by the local county government or that the local county government concurs in the determination of the tax rate set; and

WHEREAS, the requirements established in NMSA 197, Section 7-38-34 diminish a local county government’s regulatory authority and input by requiring the imposition of a tax rate that is determined without input from the local county government.

NOW, THEREFORE, THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY HEREBY RESOLVES:

1. That the New Mexico State Legislature be urged to amend NMSA 1978, Section 7-38-34 to better clarify or reflect that the property tax rate is set solely by the New Mexico Department of Finance and Administration and not by local County Commissioners; and
2. That the County Clerk be directed to forward a copy of this resolution to the Governor of the State of New Mexico and the County of Santa Fe’s legislative delegation.

PASSED, APPROVED, and ADOPTED this 10th day of January, 2012.

THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY

SFC CLERK RECORDED 01/11/2012

Liz Stefanics
Liz Stefanics, Chair

Valerie Espinoza
Valerie Espinoza, County Clerk



APPROVED AS TO FORM:

Stephen C. Ross
Stephen C. Ross, County Attorney



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 11TH Day Of January, 2012 at 03:49:45 PM
And Was Duly Recorded as Instrument # 1657122
Of The Records Of Santa Fe County

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

SFC CLERK RECORDED 01/11/2012