



Bill Richardson
Governor

Rick Homans
Secretary

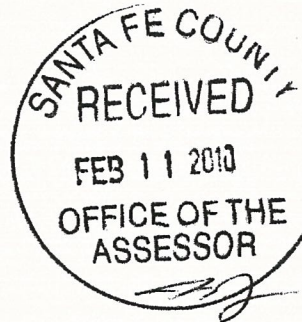
STATE OF NEW MEXICO
Taxation and Revenue Department
An Equal Opportunity Employer

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February 10, 2010

Mr. Domingo P. Martinez
Santa Fe County Assessor
102 Grant Avenue
Santa Fe, New Mexico 87501



Re: *Pueblo of Pojoaque*

Dear Mr. Martinez:

I am writing this letter to clarify the Department's position and to direct you to follow the instructions set forth below concerning certain real property owned by the Pueblo of Pojoaque, herein the "Pueblo." More specifically, certain tracts of land, the legal descriptions of which are attached hereto, acquired by the Pueblo have been subjected to tax pursuant to the Property Tax Code, herein the "property." The tax assessments have not been paid and are now considered delinquent. The Pueblo contends that the property at issue is exempt from property tax. They take the position that the property is within the exterior boundaries of the Pueblo. Consequently, they argue that the acquired property constitutes reacquired property and as such is subject to law against alienations and therefore, exempt from property tax imposed by New Mexico.

In an effort to bring resolution to this issue, I direct you to classify the property and all future acquisition of property as exempt for tax year 2009 and tax years going forward, subject to the following. All property acquired by the Pueblo must meet certain criteria before it is entitled to a classification of exempt property for purposes of the application of the Property Tax Code. In order for the Pueblo to obtain exempt status regarding the property and all future acquired property, it must provide the following information to the Santa Fe County Assessor, to wit:

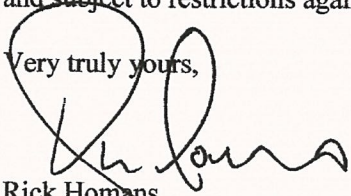
1. The Department of Interior, Bureau of Indian Affairs, Federal Register notice that the Pueblo is recognized and eligible to receive services from the Bureau of Indian Affairs.
2. Date of U.S. patent, or confirmation by the Court of private Lands Claims, for Pueblo lands.

Mr. Domingo P. Martinez
Santa Fe County Assessor
February 10, 2010
Page -2-

3. A certified copy of a deed which reflects the Pueblo as the fee simple owner of the property described in the deed.
4. The Pueblo of Pojoaque must furnish a survey of the acquired property prepared by a surveyor licensed in New Mexico which shows that the property is within the exterior boundaries of the Pueblo as confirmed by the United States Congress and/or the Court of Private Land Claims.

If the Pueblo satisfies these five requirements, the acquired property shall be exempt from tax and subject to restrictions against alienation by the United States.

Very truly yours,


Rick Homans
Secretary
New Mexico Taxation & Revenue Department

RH/arp
Attachments (as noted above)