

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

RESOLUTION NO. 2014-129

**A RESOLUTION TO SUPPORT THE NEW MEXICO ASSOCIATION OF COUNTIES'
RESOLUTION TO CLARIFY THE AUTHORITY AND
REASONS NECESSARY FOR TAX SCHEDULE CHANGES**

WHEREAS, according to NMSA 1978, Section 7-37-77, the County Treasurer has sole authority to make changes to the "Tax Schedule" after the County Assessor has delivered the tax schedule to the Treasurer;

WHEREAS, tax schedule changes most often arise due to valuation related errors identified and initiated by the Assessor's Office;

WHEREAS, the majority of tax schedule changes must be processed first through the Assessor's database thus requiring the Assessor to share in the responsibility of tax schedule changes;

WHEREAS, the Assessor is not named in NMSA 1978, Section 7-38-77 as having authority in correcting the tax schedule;

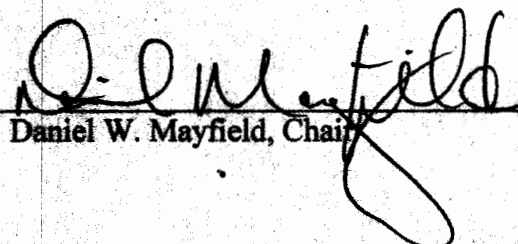
WHEREAS, tax schedule corrections are a remedy for correcting errors made by the Assessor's and/or the Treasurer's office and ultimately benefit the property owner;

WHEREAS, clarification is needed to define which errors are allowed to be corrected in the tax schedule under mutual agreement by the Assessor and Treasurer;

WHEREAS, the New Mexico Association of Counties support legislation that will change NMSA 1978, Section 7-38-77 and NMSA 1978, Section 7-38-78 to clarify the authority and reasons necessary for tax schedule changes; and,¹

BE IT RESOLVED THAT the Board of Commissioners of Santa Fe County supports the above stated New Mexico Association of Counties resolution.

PASSED, APPROVED, AND ADOPTED ON THIS 30th DAY OF SEPTEMBER, 2014



Daniel W. Mayfield, Chair

2014 SEP 30 10:02 AM REC'D CLERK

ATTEST:

Geraldine Salazar
Geraldine Salazar, County Clerk

9-30-2014



APPROVED AS TO FORM:

Willie R. Brown
for Gregory S. Shaffer, County Attorney



COUNTY OF SANTA FE) BCC RESOLUTIONS
 STATE OF NEW MEXICO) ss PAGES: 2

I Hereby Certify That This Instrument Was Filed for
 Record On The 2ND Day Of October, 2014 at 11:25:35 AM
 And Was Duly Recorded as Instrument # 1747587
 Of The Records Of Santa Fe County

Deputy Marcelle [Signature] Witness My Hand And Seal Of Office
 Geraldine Salazar
 County Clerk, Santa Fe, NM

BCC CLERK RECORDED 10/02/2014