

ORDINANCE(Amended 4-7-81)

AN ORDINANCE IMPOSING AN OCCUPATION TAX; SETTING FORTH DEFINITIONS; PROVIDING FOR EXEMPTIONS; ESTABLISHING ADMINISTRATIVE PROCEDURES AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY, NEW MEXICO:

SECTION 1. TITLE.

This Ordinance shall be referred to as the "Occupation Tax Ordinance."

SECTION 2. DEFINITIONS.

As used in the Occupation Tax Ordinance:

- A. "COUNTY" means Grant County.
- B. "BOARD" means the Board of County Commissioners of Grant County.
- C. "ENGAGING IN BUSINESS" means operating, conducting, doing, carrying on, or causing to be carried on, or pursuing any business, profession, occupation, trade or pursuit of any business, profession, occupation or trade, including, isolated or occasional transactions by persons who are neither regularly engaged in or holding themselves out as being engaged in a business, confined to those businesses with a main or branch office within the boundaries of Grant County but outside the boundaries of an incorporated municipality.
- D. "PERSON" means any person or entity subject to the County Occupation Tax.
- E. "OCCUPATION TAX" means the tax imposed by this Ordinance.

STATE OF NEW MEXICO  
County of Grant  
I hereby certify that this instrument  
was filed for record on the 10  
day of April A.D. 1981  
at 9:58 o'clock A. M. and duly  
recorded in book 204 of the records  
of Ordinances  
at page 11-73.  
Witness my hand and seal of office  
Isabel C. Vega  
County Clerk, Grant Co., N.M.  
Mary Ann Gayillo Deputy

**SECTION 3. EXEMPTIONS.**

This Occupation Tax shall not apply to those persons engaged solely in farming and ranching.

**SECTION 4. IMPOSITION OF TAX.**

A tax is imposed on all occupations, professions, trades, pursuits, utilities, corporations, or other institutions, establishments, or businesses of whatever name or character, not covered by Section 3 hereof, for the privilege of doing business within the County. The tax applies only to the entities and persons named above whose main or branch office is located within the boundaries of Grant County but outside the boundaries of an incorporated municipality.

**SECTION 5. RATE OF TAX.**

Businesses, except liquor, shall pay an annual license tax into the County General Fund at the following rate:

One dollar (\$1.00) for each thousand dollars (\$1,000.00) gross receipts of business done per annum, except a minimum of five dollars (\$5.00) per annum will be levied.

**SECTION 6. PAYMENT OF TAX; PENALTY NOTICE.**

Each person having a business subject to the Occupation Tax shall pay the Occupation Tax to the County Clerk by January 31 of each year for the previous year only, ending December 31. Any portion of the Occupation Tax that remains unpaid on February 28 is delinquent.

**SECTION 7. ENFORCEMENT.**

If any business or person fails to pay the Occupation Tax required by this amended Ordinance, the County Clerk shall mail the business or person a notice of the estimated amount owed, to the address on the Occupation Tax application.

## SECTION 8. FAILURE TO PAY TAX.

A. If any business fails to obtain a license as required by the Occupation Tax Ordinance, he shall be liable for the tax and a penalty of ten percent (10%) of the amount not duly remitted or \$10.00, whichever is greater.

B. If the tax fees, along with penalty payments, are not made by the business within fifteen (15) days of such notice provided in Section 7 hereof, the County Clerk may bring an action in law or equity in the District Court for the collection of any amounts due, including without limitation, any penalties thereon, the costs of collection and reasonable attorney's fees incurred in connection therewith.

C. No property of any person is exempt from levy and sale on execution issued for the collection of a judgment for any business license fee or occupation tax.

## SECTION 9. PENALTY CLAUSE.

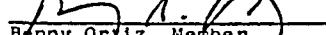
Any business or person violating the provisions of this Ordinance shall be subject to penalties of not to exceed ninety (90) days in jail or Three Hundred Dollars (\$300) fine for each violation.

## SECTION 10. EFFECTIVE DATE.

Effective date of this Ordinance shall be April 7th, 1981.

PASSED, ADOPTED AND APPROVED by the Board of County Commissioners of Grant County, New Mexico, this 7th day of April, 1981

  
Donald Hooker, Chairman

  
Benny Ortiz, Member

  
Pedro Ortiz, Member

