

STATE OF NEW MEXICO )  
 ) ss.  
COUNTY OF GRANT )

The Board of County Commissioners (the "Board") of Grant County (the "County"), in the State of New Mexico, met in an open special meeting in full conformity with law and the ordinances and rules of the County, in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, in the County, being the regular meeting place of the Board, at 5:30 p.m., on Monday, February 4, 2013, at which time there were present and answering the roll call the following members:

**Commissioners:** Brett Kasten  
Gabriel Ramos  
Ronald Hall

Absent: None

Thereupon the following proceedings, among others, were had and taken, to wit:  
There was officially filed with the County Clerk, the Chairman and each Commissioner,  
a copy of a resolution in final form, which is as follows:

**RESOLUTION NO. 13-07**

**NOTICE OF INTENT TO CONSIDER AN ORDINANCE**

**WHEREAS**, NMSA (1978) § 7-2-14.3 provides a tax rebate for certain low-income property taxpayers in counties that have adopted an ordinance pursuant to NMSA (1978) § 7-2-14.3.G; and

**WHEREAS**, a county that has not adopted such an ordinance pursuant to NMSA (1978) § 7-2-14.3.G, must hold a public hearing in every odd-numbered year to consider whether to adopt an ordinance authorizing the low-income property taxpayers rebate; and

**WHEREAS**, in order to consider such an ordinance, the Commission must publish notice of its intent to consider an ordinance, the date and time of the hearing at which the ordinance will be considered, and the title and a general summary of the ordinance (collectively "notice of intent") in accordance with NMSA (1978) §§ 4-37-7 and 7-2-14.3.G; and

**WHEREAS**, the notice of intent must be published one time in a newspaper of general circulation, at least two weeks prior to the hearing at which the ordinance will be considered, in accordance with NMSA (1978) §§ 4-37-7 and 7-2-14.3.G; and

**WHEREAS**, notice of the public hearing must also be broadcast at some time in the week prior to "the hearing on at least one radio station with substantial broadcasting coverage in the county." NMSA (1978) § 7-2-14.3.G.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRANT COUNTY, NEW MEXICO:**

1. That an ordinance, entitled AN ORDINANCE AUTHORIZING A TAX REBATE TO BENEFIT LOW-INCOME PROPERTY TAXPAYERS FOR TAXABLE YEARS 2013-2014, to be introduced before the Board shall be filed with the County Clerk, and shall be considered by the Board at a regular meeting of the Board on February 21, 2013, at 9:00 a.m. in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, in the County, being the regular meeting place of the Board.

2. That notice of the public hearing shall be broadcast on at least one radio station with substantial broadcasting coverage in Grant County, at some time in the week prior to the hearing.

3. That the following notice of intent shall be published one time in the Silver City Daily Press, a newspaper of general circulation in the County, following the adoption of this resolution:

(Form of Notice)

**NOTICE OF CONSIDERATION OF ORDINANCE NO. 13-01**  
**GRANT COUNTY, NEW MEXICO**

NOTICE IS GIVEN that the Board of County Commissioners, constituting the governing body of the Grant County, New Mexico will consider the adoption of an ordinance (the "Ordinance") entitled: AN ORDINANCE AUTHORIZING A TAX REBATE TO BENEFIT LOW-INCOME PROPERTY TAXPAYERS FOR TAXABLE YEARS 2013-2014. A copy of the proposed ordinance is available for inspection during normal business hours at the Grant County Clerk's Office, located in the Grant County Administration Building at 1400 Highway 180 East, Silver City, New Mexico.

**Summary:** The purpose of the Ordinance is to authorize a tax rebate for low-income property owners who reside in Grant County and who meet the low-income requirements, pursuant to NMSA (1978) § 7-2-14.3. Subject to the requirements set forth in NMSA (1978) § 7-2-14.3, an individual who earns \$24,000.00 or less and was required to pay property tax on his or her principal place of residence that is located in Grant County may qualify for the low-income tax rebate. The tax rebate may be deducted from the taxpayer's New Mexico income tax liability for the taxable year and shall not exceed \$350.00 (\$175 for married individuals filing separately). The county shall bear the cost of reimbursing the state for any rebate payments made pursuant to such an ordinance.

**Hearing:** The Ordinance will be considered at a public hearing held during a regular meeting of the Board on Thursday, February 21, 2013, at 9:00 a.m., in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, being the regular meeting place of the Board.

**DATED:** February 4, 2013.

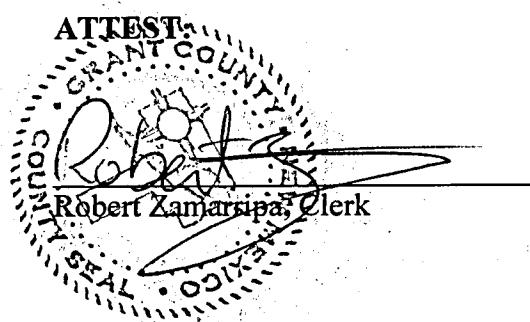
Brett Kasten  
Chairman, Board of County  
Commissioners  
Grant County, New Mexico

(End of Form of Notice)

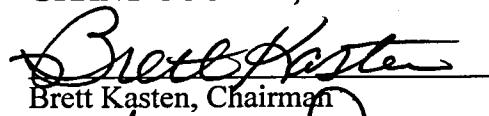
(Published February 4, 2013)

PASSED, ADOPTED, SIGNED AND APPROVED THIS 4<sup>th</sup> DAY OF FEBRUARY  
2013.

[seal]

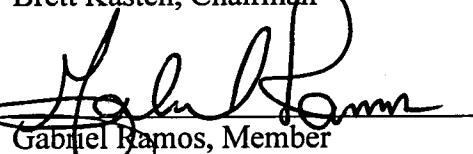


BOARD OF COUNTY COMMISSIONERS  
GRANT COUNTY, NEW MEXICO



Brett Kasten

Brett Kasten, Chairman



Gabriel Ramos

Gabriel Ramos, Member



Ronald Hall

Ronald Hall, Member

Commissioner \_\_\_\_\_ then moved that the resolution be passed and adopted. Commissioner \_\_\_\_\_ seconded the motion. The question being upon the passage and adoption of said resolution, the motion was voted upon with the following result:

Those Voting Yea: 3

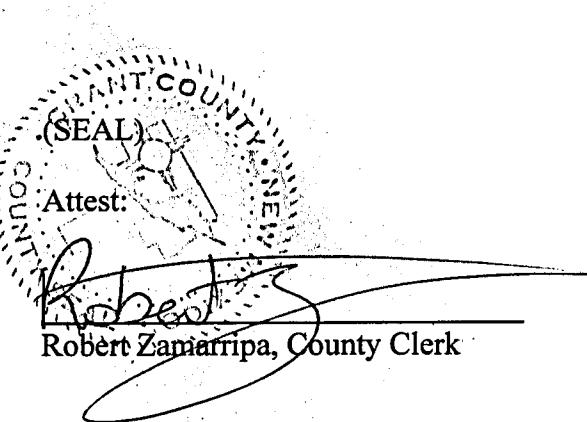
Those Voting Nay: 0

Those Absent: 0

The Chairman thereupon declared that at least a majority of all the members of that Commission having voted in favor thereof, the motion was carried and the resolution duly passed and adopted.

After consideration of matters not relating to the Resolution, the meeting on motion duly made, seconded and unanimously carried, was adjourned.

  
Brett Kasten, Chairman  
Board of County Commissioners



STATE OF NEW MEXICO )  
 ) ss.  
COUNTY OF GRANT )

I, Robert Zamarripa, County Clerk of Grant County, New Mexico (the "County"), do hereby certify:

1. The foregoing pages are a true, correct and complete copy of the record of the proceedings of the Board of County Commissioners (the "Board") of the County, taken at a duly called, open meeting of the Commission held in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, being the regular meeting place of the Commission on Monday, February 4, 2013, beginning at 5:30 p.m., insofar as the same relate to consideration of the adoption of Grant County Resolution No. 13-07 entitled, NOTICE OF INTENT TO CONSIDER AN ORDINANCE, a copy of which is set forth in the official records of the proceedings of the County kept in my office. None of the action taken has been rescinded, repealed, or modified.
2. Notice of such meeting was given in compliance with the permitted methods of giving notice of meetings of the Commission as required by the open meetings standards then in effect, i.e., the Commission's Open Meetings Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Grant County, New Mexico, this 4<sup>TH</sup> day of February 2013.

Attest:

  
Robert Zamarripa, County Clerk

STATE OF NEW MEXICO      )  
                                  ) ss.  
COUNTY OF GRANT            )

The Board of County Commissioners (the "Board") of Grant County (the "County"), in the State of New Mexico, met in open regular session in full conformity with law and the ordinances and rules of the County, in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, in the County, being the regular meeting place of the Board, at 9:00 a.m., on Thursday, February 21, 2013, at which time there were present and answering the roll call the following members:

Commissioners:      Brett Kasten  
                          Gabriel Ramos  
                          Ronald Hall

Absent:                None

Thereupon the following proceedings, among others, were had and taken, to wit:

The Board of Grant County Commissioners held a hearing where the following ordinance was considered:

**GRANT COUNTY ORDINANCE NO. 13-01**

**AN ORDINANCE AUTHORIZING A TAX REBATE TO BENEFIT LOW-INCOME PROPERTY TAXPAYERS FOR TAXABLE YEARS 2013-2014**

**WHEREAS**, NMSA (1978) § 7-2-14.3 provides a tax rebate for certain low-income property taxpayers in counties that have adopted an ordinance pursuant to NMSA (1978) § 7-2-14.3.G; and

**WHEREAS**, a county that has not adopted such an ordinance pursuant to NMSA (1978) § 7-2-14.3.G, must hold a public hearing in every odd year to consider whether to adopt an ordinance authorizing the low-income property taxpayers rebate; and

**WHEREAS**, the Grant County Board of County Commissioners held a public hearing at a properly noticed meeting on February 21, 2013, to consider the question of whether a tax rebate as provided for by state law should be made available to low-income, property taxpayers of Grant County for taxable years 2013-2014.

**NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF GRANT COUNTY, NEW MEXICO:**

**Section 1.**

- A. The tax rebate provided by this ordinance may be claimed for the taxable year for which the return is filed by an individual who:
  - 1) has the individual's principal place of residence in Grant County;
  - 2) is not a dependent of another individual;
  - 3) files a return; and
  - 4) incurred a property tax liability on the individual's principal place of residence in the taxable year.
- B. The tax rebate provided by this ordinance shall be allowed for any individual eligible to claim the refund pursuant to Subsection A and who:
  - 1) has the individual's principal place of residence in Grant County;
  - 2) was not an inmate of a public institution for more than six months during the taxable year for which the rebate is claimed;
  - 3) was physically present in New Mexico for at least six months during the taxable year for which the rebate is claimed; and
  - 4) is eligible for the rebate as a low-income property taxpayer in accordance with the provisions of Subsection D.
- C. A husband and wife who file separate returns for the taxable year in which they could have filed a joint return may each claim only one-half of the tax rebate that would have been allowed on the joint return.
- D. As used in the table in this ordinance, "property tax liability" means the amount of property tax resulting from the imposition of the county property tax operating impositions on the net taxable value of the taxpayer's principal place of residence

calculated for the year for which the rebate is claimed. The tax rebate provided in this ordinance is as specified in the following table:

**LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE**  
**Taxpayer's Modified Gross Income Property Tax Rebate**

Over	But Not Over	
\$00.00	\$8,000	75% of property tax liability
\$8,000	\$10,000	70% of property tax liability
\$10,000	\$12,000	65% of property tax liability
\$12,000	\$14,000	60% of property tax liability
\$14,000	\$16,000	55% of property tax liability
\$16,000	\$18,000	50% of property tax liability
\$18,000	\$20,000	45% of property tax liability
\$20,000	\$22,000	40% of property tax liability
\$22,000	\$24,000	35% of property tax liability

- E. If a taxpayer's modified gross income is zero, the taxpayer may claim a tax rebate in the amount shown in the first row of the table. The tax rebate provided for in this ordinance shall not exceed three hundred fifty dollars (\$350) per return, and, if a return is filed separately that could have been filed jointly, the tax rebate shall not exceed one hundred seventy-five dollars (\$175). No tax rebate shall be allowed to any taxpayer whose modified gross income exceeds twenty-four thousand dollars (\$24,000).
- F. The tax rebate provided for in this ordinance may be deducted from the taxpayer's New Mexico income tax liability for the taxable year, as provided in NMSA (1978) § 7-2-14.3.F.
- G. This ordinance applies to taxable years 2013 and 2014
- H. The County Assessor is hereby directed to notify the New Mexico Taxation & Revenue Department (the "Department") that this ordinance has been adopted and furnish a copy of the ordinance to the Department no later than September 1, 2013.
- I. The County shall promptly pay the amount of the loss of income tax revenue to the state for the previous taxable year attributable to the allowance of property tax rebates to taxpayers of Grant County to the Department as provided in (1978) § 7-2-14.3.I, following receipt of a certified statement from the Department.
- J. As used in this ordinance, "principal place of residence" means the dwelling owned and occupied by the taxpayer and so much of the land surrounding it, not

to exceed five acres, as is reasonably necessary for use of the dwelling as a home and may consist of a part of a multidwelling or a multipurpose building and a part of the land upon which it is built.

**Section 2. Severability.** Should any section, paragraph, clause, or provision of this ordinance, for any reason, be held to be invalid or unenforceable, such section, paragraph, clause, or provision shall be deemed deleted, and the remaining provisions of this ordinance shall remain valid and enforceable and shall not be affected by the invalidity or unenforceability of such section, paragraph, clause, or provision.

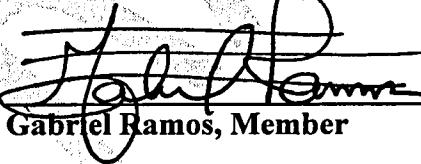
**Section 3. Effective Date.** This ordinance shall become effective thirty (30) days after being adopted by a majority of the Board.

**Section 4. Recording.** Upon due adoption of this ordinance, it shall be recorded in the Grant County Clerk's Office in the book kept for that purpose, authenticated by the signatures of the Board of Commissioners of Grant County and the County Clerk.

PASSED, APPROVED, AND ADOPTED, by the Governing Board of Grant County, New Mexico, this 4th day of February 2013.

**Board of Grant County Commissioners:**

**Brett Kasten, Chairman**

  
**Gabriel Ramos, Member**

**Ronald Hall, Member**

[seal]

ATTEST:

Robert Zamarripa, Grant County Clerk

\_\_\_\_ Commissioner \_\_\_\_\_ then moved that the ordinance as filed with the County Clerk at this meeting be passed and adopted. Commissioner \_\_\_\_\_ seconded the motion;

Or,

\_\_\_\_ The ordinance was considered, and **no motion** was made to approve the ordinance as filed with the County Clerk at this meeting.

The question being upon the passage and adoption of the ordinance, the motion was voted upon with the following result:

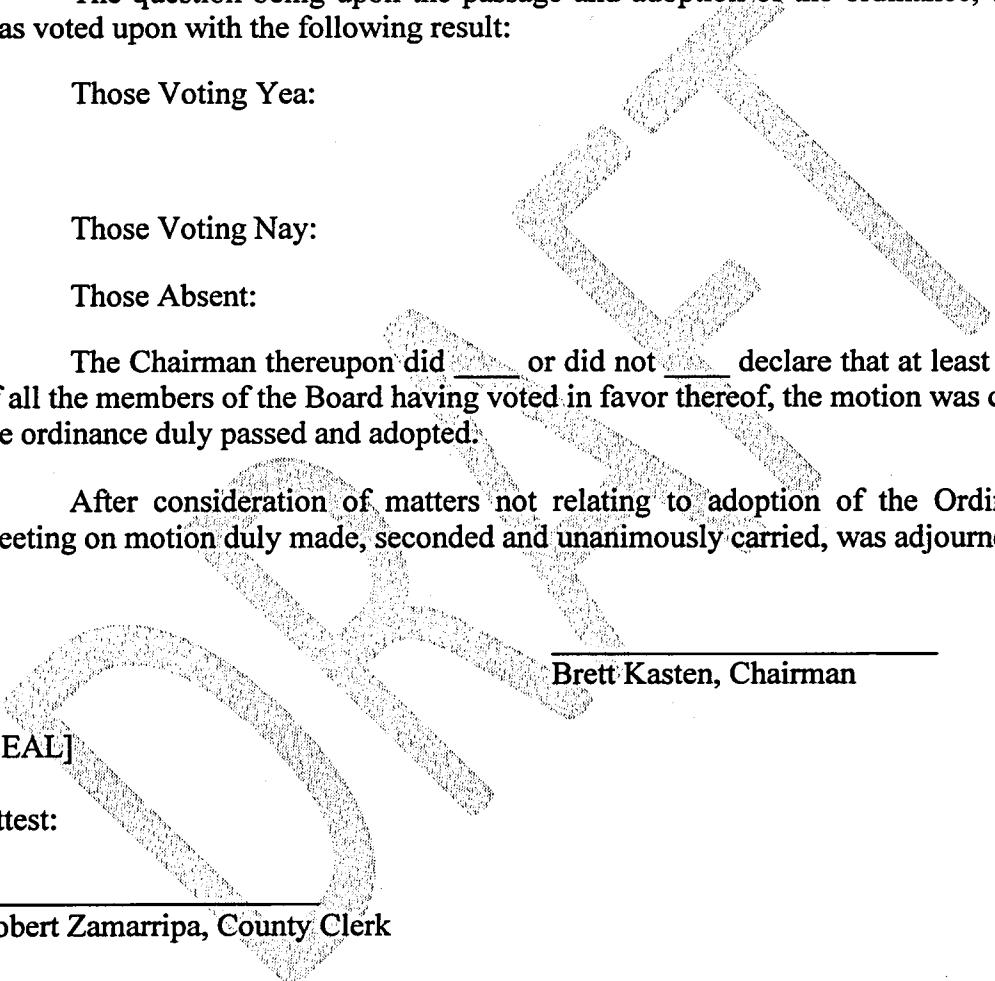
Those Voting Yea:

Those Voting Nay:

Those Absent:

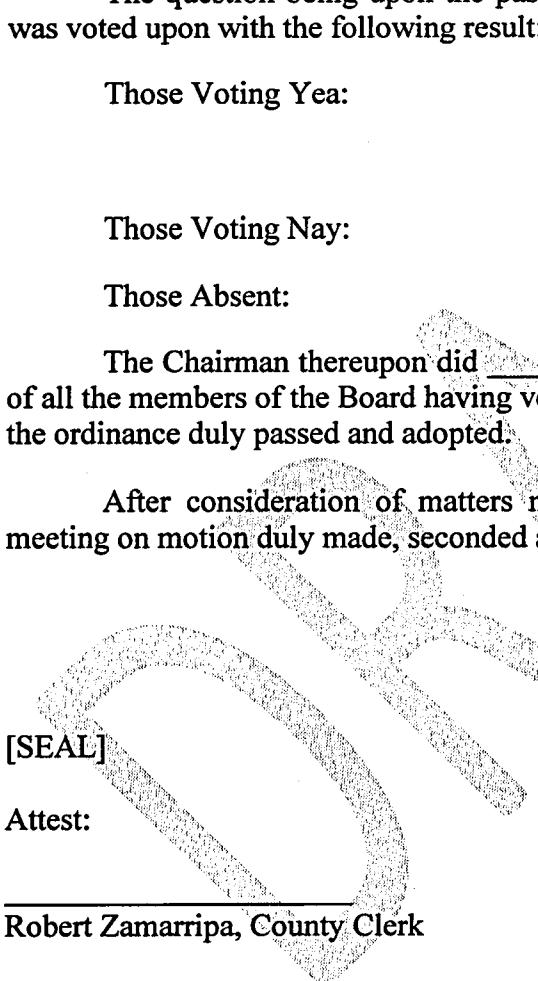
The Chairman thereupon did \_\_\_\_\_ or did not \_\_\_\_\_ declare that at least a majority of all the members of the Board having voted in favor thereof, the motion was carried and the ordinance duly passed and adopted.

After consideration of matters not relating to adoption of the Ordinance, the meeting on motion duly made, seconded and unanimously carried, was adjourned.

Brett Kasten, Chairman

[SEAL]

Attest:

Robert Zamarripa, County Clerk

STATE OF NEW MEXICO      )  
                                  ) ss.  
COUNTY OF GRANT            )

I, Robert Zamarripa, County Clerk of Grant County, New Mexico (the "County"), certify:

1. The foregoing pages numbered 1 through 5, both inclusive, constitute a full and correct copy of the record of the proceedings taken by the Board of County Commissioners of the County (the "Board") at a regular meeting thereof held on February 21, 2013, so far as said minutes relate to consideration of an ordinance, a copy of which is therein set forth (the "Ordinance").
2. Notice of such meeting and hearing of February 21, 2013, was given by publishing a notice of the Board's intent to consider the Ordinance by publication in the *Silver City Daily Press*. An affidavit of publication with respect to such notice is attached as Exhibit A. In addition, notice of the meeting was given in compliance with the permitted methods of giving notice of meetings of the Board as required by the open meetings standards then in effect, *i.e.*, the County's Open Meetings Resolution. Notice of such meeting was also broadcast on at least one radio station with substantial broadcasting coverage in Grant County the week prior to the hearing.
3. The Chairman and members of the Board were present at said meeting, and the members of the Board held a hearing for the consideration of the Ordinance as set forth in such record of proceedings.
5. No other business concerning the Ordinance was taken at said meeting.

[seal]

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Robert Zamarripa  
County Clerk

**EXHIBIT A**

**(Attach Affidavit of Publication of Notice of  
February 21, 2013 Meeting as published  
in the *Silver City Daily Press*)**