

## RESOLUTION NO. R-13-39

WHEREAS, the Board of County Commissioners (the "Board") of Grant County, New Mexico (the "County") has adopted an ordinance under which the County would authorize the imposition of an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended; and

WHEREAS, such tax imposed would be imposed pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and would be known as the "county capital outlay gross receipts tax" (the "Tax"); and

WHEREAS, such ordinance shall not go into effect until after an election is held on the question of imposing the Tax for the purpose for which the revenue is dedicated and a majority of the voters in the county voting in the election votes in favor of imposing the Tax; and

WHEREAS, this resolution is intended to be a public proclamation with respect to the Special Election (defined below) within the meaning of Section 1-24-2 NMSA 1978, as amended.

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

Section 1. A special county election (the "Special Election") will be held on August 19, 2013 ("Election Day") to decide whether the Tax is to be imposed. In the Special Election, the issue of the Tax will be submitted to the County's qualified, registered electors in the form of an election question (the "Election Question").

Section 2. The County Clerk of the County (the "County Clerk") shall conduct the Special Election pursuant to the Mail Ballot Election Act, Section 1-23-1 *et seq.* NMSA 1978.

Section 3. The County's qualified, registered electors are eligible to vote on the Election Question. No judge or clerk of the Special Election shall allow a person to vote unless he or she is duly registered as a voter with the County Clerk and unless or he or she meets the qualifications of a resident elector.

Section 4. The County Clerk shall cause an absentee ballot to be mailed to each qualified, registered elector of the County along with a statement that there will be no polling place for the election. Voters shall not be required to apply for an absentee ballot.

Section 5. The County Clerk shall not mail the absentee ballots earlier than thirty-five days prior to the Special Election and shall complete mailing the absentee ballots by the fifth day before the Special Election.



Section 6. Any person who is otherwise qualified to vote and who is not currently registered to vote may register at the office of the County Clerk, in the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, or at the office of any duly appointed deputy registration officer on or before 5:00 p.m. on the twenty-eighth day immediately preceding the Special Election.

Section 7. The Election Question shall be submitted on paper absentee ballots. The votes cast for and against the Election Question shall be tabulated on the County's election tabulation system counters. The ballots shall be printed in English and Spanish with plain, clear black ink on white material of such size as will fit such counters. The Complete Election Question, in English and in Spanish, shall be placed in the absentee ballot envelope so that the complete question may be examined by the qualified, registered voters before they vote. The ballot face shall be in substantially the following form:

(FORM OF BALLOT)

OFFICIAL ELECTION BALLOT

SPECIAL COUNTY ELECTION

HELD AUGUST 19, 2013

Imposition of a County Capital Outlay  
Gross Receipts Tax of 0.25%

Shall Grant County, New Mexico impose on any person engaging in business in the county for the privilege of engaging in business in the county an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended? The tax imposed would be imposed pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and would be known as the "county capital outlay gross receipts tax." No county capital outlay gross receipts tax would be imposed on the gross receipts arising from transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or direct broadcast satellite services. Revenue from the county capital outlay gross receipts tax would be used for any county infrastructure purpose, including: A. the design, construction, acquisition, improvement, renovation, rehabilitation, equipping or furnishing of public buildings or facilities, including parking facilities, the acquisition of land for the public buildings or facilities and the acquisition or improvement of the grounds surrounding public buildings or facilities; B. acquisition, construction or improvement of water, wastewater or solid waste systems or facilities and related facilities, including water or sewer lines and storm sewers and other drainage improvements; C. design, construction, acquisition, improvement or equipping of a county jail, juvenile detention facility or other county correctional facility or multipurpose regional adult jail or juvenile detention facility;



D. construction, reconstruction or improvement of roads, streets or bridges, including acquisition of rights of way; E. design, construction, acquisition, improvement or equipping of airport facilities, including acquisition of land, easements or rights of way for airport facilities; F. acquisition of land for open space, public parks or public recreational facilities and the design, acquisition, construction, improvement or equipping of parks and recreational facilities; and G. payment of gross receipts tax revenue bonds issued pursuant to Chapter 4, Article 62 NMSA 1978 for infrastructure purposes. The effective date of the county capital outlay gross receipts tax would be January 1, 2014.

- FOR THE IMPOSITION OF THE COUNTY CAPITAL OUTLAY GROSS RECEIPTS TAX
- AGAINST THE IMPOSITION OF THE COUNTY CAPITAL OUTLAY GROSS RECEIPTS TAX

OFFICIAL ELECTION BALLOT

SPECIAL COUNTY ELECTION

HELD AUGUST 19, 2013

[Facsimile Signature]

County Clerk

(END OF FORM OF BALLOT)

Section 8. Absentee ballots for the Special Election are due to the County Clerk's office on or before 7:00 p.m. on Election Day. Voters may return their ballots to the County Clerk's office by mail, or in person by hand delivering the ballot to the County Clerk's office in the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico. Only the voter, caregiver to that voter or a member of the voter's immediate family may deliver that voter's absentee ballot to the County Clerk's office in person.

Section 9. The Special Election shall be held and conducted in accordance with the Mail Ballot Election Act and the Election Code, Section 1-1-1 *et seq.* NMSA 1978, as amended.

Section 10. The vote on the Election Question shall be canvassed as nearly as possible in accordance with the Election Code, and the County Clerk shall certify the results of the Special Election and enter them in the official records of the County.

Section 11. This resolution shall be published in the *Silver City Sun News*, a newspaper of general circulation in the County, once a week for two weeks, the second such publication being at least fifty-six days before the Special Election, so published a third time not less than seven nor more than twelve days before the Special Election and a

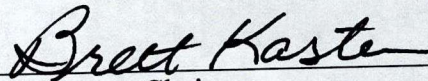


copy of this resolution shall be posted in the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico not less than seven nor more than twelve days before the Special Election.

Section 12. For further information concerning the Special Election, consult the County Clerk's office in the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico.

Section 13. The officers of the County are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution, including without limitation providing this resolution to the Secretary of State of the State of New Mexico and cooperating with the Secretary of State of the State of New Mexico regarding the preparation of affidavits, instructions and election supplies, and the publishing of notices.

PASSED, ADOPTED, SIGNED AND APPROVED THIS 13th DAY OF JUNE, 2013.



Brett Kasten, Chairman  
Board of County Commissioners

(SEAL)

Attest:



Robert Zamarripa, County Clerk