

**GRANT COUNTY**  
**FIRE PROTECTION EXCISE TAX ACT**  
**RESOLUTION NO. 93-04-15B**

**WHEREAS**, the County Fire Protection Excise Tax Act authorizes counties to impose an excise tax to be known as the County Fire Protection Excise Tax; and

**WHEREAS**, Grant County has, by Ordinance #88-12-20C, enacted such a tax; and

**WHEREAS**, the Board of Commissioners and the Grant County Rural Fire Chiefs Association desire to establish an equitable means to distribute the tax revenues; now

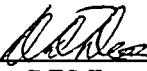
**NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Grant County that beginning July 1, 1993, all revenues collected from the Grant County Fire Protection Excise Tax, be placed in the Fire Distribution Tax Fund and held in trust until July 1, 1994. Beginning July 1, 1994, and every year thereafter, the funds will become available to all volunteer fire departments and ambulance services on an equal share basis for expenditures approved by the Board of Commissioners. All revenues collected during any given year shall be held in trust and shall not become available for disbursement until the following fiscal year. If a volunteer fire department on ambulance service does not utilize its share during any given fiscal year, those funds shall be held in trust for disbursement to that volunteer fire department or ambulance service during the next fiscal year.

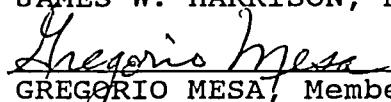
**BE IT FURTHER RESOLVED**, that 10% of the balance remaining in the Fire Protection Tax Fund on June 30, 1993 be used to establish a Fire Protection Tax Emergency Fund. 5% of all Fire Protection Excise Tax Fund collected during every tax year thereafter, shall be deposited in the Fire Protection Tax Emergency Fund. Said fund shall be used only for the replacement of equipment lost or damaged in the line of duty or due to an act of God.

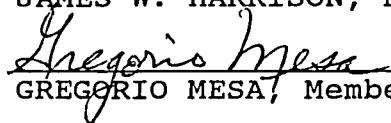
**BE IT FURTHER RESOLVED**, that 90% of the balance remaining in the Fire Protection Tax Fund on June 30, 1993 shall be available for disbursement to all volunteer fire departments and ambulance services during the 1993-1994 fiscal year on an equal share basis.

PASSED, APPROVED and ADOPTED this 15th day of April, 1993.

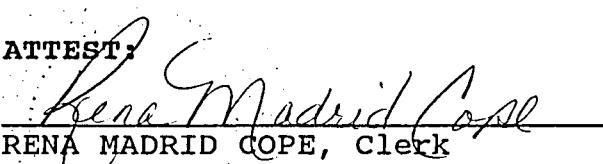
BOARD OF COMMISSIONERS OF  
GRANT COUNTY, NEW MEXICO

  
DAVID D. DIAZ, Chairman

  
JAMES W. HARRISON, Member

  
GREGORIO MESA, Member

ATTEST:

  
RENA MADRID COPE, Clerk