

State of New Mexico  
County of Grant

**RESOLUTION R-03-03**

**Resolution Directing the County Treasurer to Retain Fees  
for Special Assessment Districts**

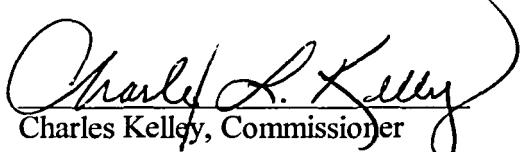
**WHEREAS**, the Grant County Treasurer currently collects mill levies for certain Soil and Water and Watershed Conservation Districts based upon the Districts independently established rates; and,

**WHEREAS**, in reference to such districts, New Mexico State Statutes (Annotated 1978), Section 73-20-19, specify that "the county treasurer shall retain a fee for collections of the assessment equal to four percent of the assessment collected or the actual cost, whichever is less"; and,

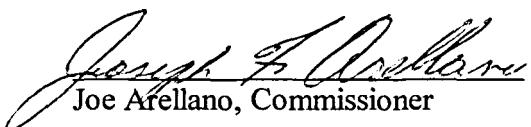
**WHEREAS**, it has been brought to the attention of the Grant County Commission that the county has historically failed to retain this specified percentage;

**NOW THEREFORE BE IT RESOLVED** that the Grant County Board of Commissioners hereby directs the Grant County Treasurer to retain the amounts specified under NMSA (1978) 73-20-19 on all future disbursements made to relevant special assessment districts.

Approved and adopted on this 13th Day of February, 2003, in an open meeting of the Grant County Commission.



Charles Kelley, Commissioner



Joe Arellano, Commissioner

Henry Torres, Commissioner

Attest:



Jeff Carabajal, County Clerk

Approved as to form:



Sherry Tippett, County Attorney

GRANT COUNTY ATTORNEY'S OFFICE

TO: HARRY BURGESS, COUNTY MANAGER

FROM: SHERRY TIPPETT, COUNTY ATTORNEY

RE: FEE FOR COLLECTION OF SPECIAL ASSESSMENTS

DATE: JANUARY 30, 2003

Pursuant to your request, I have read the pertinent sections of Chapter 73 Article 20 of NMSA (1978) (Soil and Water and Watershed Conservation Districts.

Section 73-20-19 NMSA (1978) (A) states:

The county treasurer shall collect the assessment due the district at the same time and in the same manner in which he collects the state and county ad valorem tax. The county treasurer shall retain a fee for collections of the assessment equal to four percent of the assessment collected or the actual cost, whichever is less. (Emphasis added).

Because this language is mandatory, and because these are monies owed the county, it is my opinion that the county should recover assessment fee as per the statute.

Please let me know if further information would be helpful.

Attachment

Source: My Sources > New Mexico > Statutes & Regulations > **NM - New Mexico Statutes Annotated - Book**

[Browse](#) 

TOC: New Mexico Statutes Annotated > /.../ > ARTICLE 20. SOIL AND WATER AND WATERSHED CONSERVATION DISTRICTS > **§ 73-20-19. Collection of assessments**

Terms: [watershed districts](#)

Section: [N.M. Stat. Ann. § 73-20-19](#)

**N.M. Stat. Ann. § 73-20-19**

**NEW MEXICO STATUTES ANNOTATED**

Copyright © 1978-2002 by The State of New Mexico and

Matthew Bender & Company, Inc.

a member of the LexisNexis Group.

All rights reserved.

\*\*\* THIS SECTION IS CURRENT THROUGH THE RESULTS OF THE

\*\*\* NOVEMBER 5, 2002 GENERAL ELECTION \*\*\*

\*\*\* ANNOTATIONS CURRENT THRU 2002-NMCA-100 and 2002-NMSC-028 \*\*\*

**CHAPTER 73. SPECIAL DISTRICTS**

**ARTICLE 20. SOIL AND WATER AND WATERSHED CONSERVATION DISTRICTS**

♦ [GO TO CODE ARCHIVE DIRECTORY FOR THIS JURISDICTION](#)

**N.M. Stat. Ann. § 73-20-19 (2002)**

♦ [Review Court Orders which may amend this Rule](#)

**§ 73-20-19. Collection of assessments**

A. The county treasurer shall collect the assessment due the district at the same time and in the same manner in which he collects the state and county ad valorem tax. The county treasurer shall retain a fee for collections of the assessment equal to four percent of the assessment collected or the actual cost, whichever is less.

B. Such assessments shall be subject to the same due and delinquency date, discounts, penalties and interest as are applied to the collection of ad valorem taxes.

**HISTORY:** 1953 Comp., § 45-5-36, enacted by Laws 1957, ch. 210, § 18.

**AM. JUR. 2D, A.L.R. AND C.J.S. REFERENCES.** --45 Am. Jur. 2d Irrigation § 69.

94 C.J.S. Waters § 337.

Source: My Sources > New Mexico > Statutes & Regulations > **NM - New Mexico Statutes Annotated - Book**

[Browse](#) 

TOC: New Mexico Statutes Annotated > /.../ > ARTICLE 20. SOIL AND WATER AND WATERSHED CONSERVATION DISTRICTS > **§ 73-20-19. Collection of assessments**

Terms: [watershed districts](#)

Section: [N.M. Stat. Ann. § 73-20-19](#)

[View: Full](#)

Date/Time: Thursday, January 30, 2003 - 2:45 PM EST