

GRANT COUNTY
RESOLUTION NO. R-14-50

A Resolution Supporting the 2015 Legislative Priorities of the New Mexico Association of Counties

WHEREAS, in August 2014, the Board of Directors of the New Mexico Association of Counties approved eight legislative priorities for consideration by the New Mexico Legislature at its 2015 regular legislative session; *and*

WHEREAS, NMAC has requested that the Board of County Commissioners in each of the state's 33 counties adopt a resolution supporting NMAC's legislative priorities; *and*

WHEREAS, this is an important step in assuring maximum understanding of, and support for, NMAC's legislative priorities at the county level; *and*

WHEREAS, the adoption of such resolutions will enable NMAC to demonstrate to the state legislature local and statewide support for NMAC's legislative priorities; *and*

WHEREAS, the legislative priorities include support for legislation on the following eight issues:

- **Safety Net Care Pool**

Remove counties' responsibility to fund Medicaid, and the Safety Net Care Pool, and consider the consolidation of some existing county local option gross receipts tax increments. (Health Care Policy Committee)

- **Keep Southwest Chief /Amtrak Service**

Support continuation of Amtrak's SW Chief and create reasonable funding alternatives. (Commissioners)

- **Tax Roll Corrections**

Authorizes the County Treasurer in conjunction with the County Assessor to make changes to the tax schedule and clarifies the authority and reasons necessary for tax schedule changes to correct obvious errors. (Assessors)

- **Delinquent Property Tax Payments**

Authorize County Treasurers to receive all payments of property taxes, including those turned over to the Property Tax Division of the Taxation & Revenue Department for collection and placed on installment agreements. (Treasurers)

- **Increase Detention Facilities Funding**

Restore County Detention Facilities Reimbursement Act funding. (Detention Administrators)

- **Job Creation and IRB Act Improvement**

Allow counties to increase economic growth and job creation by expanding the list of projects eligible for an IRB, and removing the complaint process for certain IRB projects. (Managers and Executive Committee)

- **Public Lands Task Force (Memorial)**

Create a task force to evaluate state and county dependence on federal revenue, conduct an inventory of federal land ownership within the state, and study the legal, economic and practical impact of a potential transfer of certain public lands from the federal government to the state. (Public Lands & Natural Resources Policy Committee)

- **Inmate Options (Memorial)**

Study housing options and service delivery for detention inmates with special medical and mental health needs. (Commissioners)

NOW, THEREFORE, BE IT RESOLVED that the Grant County Board of County Commissioners does hereby support the legislative priorities of the New Mexico Association of Counties as set forth above, and urges that legislation incorporating these priorities be enacted by the state legislature during its 2015 regular legislative session.

ADOPTED this 7th day of October, 2014.

BOARD OF COUNTY COMMISSIONERS OF
GRANT COUNTY, NEW MEXICO

Brett Kasten

Brett Kasten, Chair, District 2

For / Against

Gabriel Ramos

Gabriel Ramos, District 1

For / Against

Ron Hall

Ron Hall, District 3

For / Against

ATTEST:

Robert Zamarripa

Robert Zamarripa

County Clerk

New Mexico Association of Counties



2015 NMAC Legislative Priorities

As approved by the
NMAC Board of Directors
August 7, 2014

THE NEW MEXICO ASSOCIATION OF COUNTIES
EXECUTIVE COMMITTEE 2014-2015

Officers	District Representatives
Paula Garcia, President Mora County Commissioner	Liz Stefanics, District I Santa Fe County Commissioner
Sharon Stover, President Elect Los Alamos County Clerk	Van H. Robertson, District II Union County Commissioner
Clyde Ward, Vice President San Juan County Assessor	Danny Monette, District III Socorro County Commissioner
Wendell Bostwick, Past President Curry County Commissioner	Jake Lopez, District IV Roosevelt County Commissioner
Alvin Maestas, Treasurer Guadalupe County Commissioner	Brett A. Kasten, District V Grant County Commissioner
Steve Kopelman NMAC Executive Director	James Duffey, District VI Chaves County Commissioner

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Janie Hoffman, NACo Board Member (Rural)	Robert Anaya, Workers' Compensation Representative
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Walter Armijo, WIR Board member	



2015 NMAC LEGISLATIVE PRIORITIES

The following were selected as priorities by the NMAC Board of Directors for the 2015 session. They are listed with their originating entity: Affiliate, Policy or Executive Committee, and are not in numerical order.

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- **Safety Net Care Pool**

Remove counties' responsibility to fund Medicaid, and the Safety Net Care Pool, and consider the consolidation of some existing county local option gross receipts tax increments. (Health Care Policy Committee)

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- **Keep Southwest Chief /Amtrak Service**

Support continuation of Amtrak's SW Chief and create reasonable funding alternatives. (Commissioners)

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- **Inmate Options (Memorial)**

Study housing options and service delivery for detention inmates with special medical and mental health needs. (Commissioners)

Healthcare Policy Committee

Resolution on SB 268/Hospital Funding

WHEREAS, New Mexico counties care greatly about health care for their local citizens and value their local hospitals, particularly in rural areas; and

WHEREAS, counties have long played an integral role in providing health care services for their indigent residents; and

WHEREAS, for nearly 20 years counties have worked collaboratively with their local community hospitals in helping fund the Sole Community Provider program and in coordinating health care for their local citizens; and

WHEREAS, the Sole Community Provider program has now been replaced by the Safety Net Care Pool (SNCP), which provides funding for community hospitals for Medicaid base rate increases and uncompensated care for Medicaid patients; and

WHEREAS, the counties' role under the SNCP has been significantly diminished and their financial contribution to the SNCP no longer has any relationship to the funds disseminated by the Human Services Department (HSD) to the counties' respective community hospitals; and

WHEREAS, information provided by HSD regarding the SNCP has been confusing and often contradictory, and the distribution formula to community hospitals has been inequitable and difficult to ascertain; and

WHEREAS, finding a solution to funding the SNCP requires communication and cooperation among the various stakeholders—counties, hospitals, and the state, in both the legislative and executive branches; and

WHEREAS, the SNCP is part of the federal Medicaid program, and is therefore a state responsibility that should be fully funded by the state; and

WHEREAS, SB268, as passed by the legislature in 2014, required most counties to contribute the equivalent of a 1/12th % gross receipts tax (grt) increment to the SNCP, and was intended to be a three-year interim solution for funding that program; and

WHEREAS, the Governor's line item veto of the three-year limitation on county funding of SNCP will result in unlimited long term county financial responsibility for the program that will ultimately cost the counties hundreds of millions of dollars; and
WHEREAS, that long term county financial responsibility was neither authorized nor intended by the legislature in SB 268.

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties supports legislation that would accomplish one or more of the following:

- 1) increase the state budget to fully fund the new SNCP and amend SB268 to remove counties' responsibility to fund the SNCP;
- 2) transfer the new county 1/12th grt to the state to fund the SNCP;
- 3) consolidate particular existing county local option grt increments that are in many cases unused and unusable, and de-earmark others;
- 4) authorize a state hospital bed tax, the proceeds of which could be used to fund the SNCP, to be matched with federal funds;
- 5) to develop solutions that would remove the financing of Medicaid from counties and place that responsibility with the state.

BE IT FURTHER RESOLVED THAT the New Mexico Association of Counties' Board of Directors authorizes the NMAC Healthcare Policy Committee to work collaboratively and in consultation with the NMAC Executive Committee to flesh out priority solutions with the Governor's office and Legislative leadership.



Health Care Policy Committee Chair

7/25/2014

Date

NEW MEXICO ASSOCIATION OF COUNTIES

Commissioners AFFILIATE, RESOLUTION # 7

1. Short Title or Subject	Maintain Southwest Chief Amtrak Service
2. Affected Affiliates	Commissioners, managers
3. Impact on County Revenues/Finance	Loss of \$29.3 million in direct economic benefits
4. Legislation Resolution or Policy Statement Or Resolution for Congressional Delegation	Legislation Resolution and resolution for congressional support
5. Requested as NMAC Legislative Priority	yes

WHEREAS, Amtrak's Southwest Chief serves northern New Mexico on its route between Chicago and Los Angeles on the host railroad line of Burlington Northern Santa Fe Railway (BNSF); and

WHEREAS, Fiscal Year 2012 revealed a total of 34,444 Amtrak boarding's and alighting's among the Raton, Las Vegas, and Lamy stations; and

WHEREAS, a Report of the Annual Economic Impact of Amtrak's Southwest Chief in New Mexico, dated November 11, 2013 and filed with the NM Interim Transportation Infrastructure Sub-Committee on November 12, 2013 assesses the annual visitor spending impact in the Lamy-Raton corridor at \$29.3 million in economic output, \$8.9 million in worker earnings and 368 jobs; and

WHEREAS, Amtrak's agreement with BNSF for use of the track expires in January of 2016; and

WHEREAS, Amtrak indicates it does not have sufficient funds to pay BNSF to maintain the line to 79 mph passenger rail standards; and

WHEREAS, Amtrak needs funding in place to remain on the current route or it shall begin relocation or discontinuance of the train by January 2016; and

WHEREAS, long distance passenger rail is a vital and necessary part of our national transportation system and economy; and

WHEREAS, the federal government has declined to provide the needed fiscal support to allow Amtrak to pay for the necessary capital investment and annual maintenance in New Mexico, Colorado, and Kansas; and

WHEREAS, New Mexico, Kansas, and Colorado support the Southwest Chief and seek State and Congressional support for additional funding;

NOW THEREFORE BE IT RESOLVED that the New Mexico Association of Counties support legislation that would:

1. Allow the continuation of Amtrak's Southwest Chief along its current and historic route; and
2. Create a Southwest Chief Rail Service Fund or other reasonable funding alternatives; and support
3. Efforts by the New Mexico Congressional Delegation in supporting and maintaining the Southwest Chief on its current route.

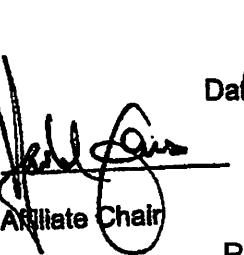
Signed



Affiliate Chair

Date June 19, 2014

Signed



Affiliate Chair

**NEW MEXICO ASSOCIATION OF COUNTIES
ASSESSOR'S AFFILIATE RESOLUTION NUMBER 3**

Brief Title or Subject: Tax Roll Corrections Authority and Responsibility

Affected NMAC Affiliates and/or County Offices: Assessors and Treasurers

**Type of Governmental Entity (Federal or State) & Whether Legislative or Regulatory:
State Entity, NM Taxation & Revenue Laws and Regulations (7-38-77 & 7-38-78)**

Impact on Government Revenues & Finances: Financial Impact will be minimal.

Submitted as NMAC Priority or Affiliate Initiative (please circle one)

WHEREAS, According to NMSA 1978, the County Treasurer has sole authority to make changes to the "Tax Schedule" after the County Assessor has delivered the tax schedule to the Treasurer, and;

WHEREAS, tax schedule changes most often arise due to valuation related errors identified and initiated by the Assessor's Office; and

WHEREAS, the majority of tax schedule changes must be processed first through the Assessor's database thus requiring the Assessor to share in the responsibility of tax schedule changes; and

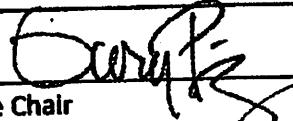
WHEREAS, the Assessor is not named in NMSA 7-38-77 as having authority in correcting the tax schedule; and

WHEREAS, tax schedule corrections are a remedy for correcting errors made by the Assessor's and/or the Treasurer's office and ultimately benefit the property owner; and

WHEREAS, clarification is needed to define which errors are allowed to be corrected in the tax schedule under mutual agreement by the Assessor and Treasurer; and

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties support legislation that will change NMSA 7-38-77 and NMSA 7-38-78 to clarify the authority and reasons necessary for tax schedule changes.

Signed _____
Affiliate Chair

 7-1-14

Date: _____

7-38-77. Authority to make changes in property tax schedule after its delivery to the county treasurer.

After delivery of the property tax schedule to the county treasurer, the amounts shown on the schedule as taxes due and other information on the schedule shall not be changed except:

A. by the county treasurer to correct obvious clerical errors in:

- (1) the name or address of the property owner or other persons shown on the schedule;
- (2) the description of the property subject to property taxation; or
- (3) the mathematical computation of taxes;

B. by the county treasurer to cancel multiple valuations for property taxation purposes of the same property in a single tax year, but only if:

(1) a taxpayer presents tax receipts showing the payment of taxes by him for any year in which multiple valuations for property taxation purposes are claimed to have been made;

(2) a taxpayer presents evidence of his ownership of the property, satisfactory to the treasurer, as of January 1 of the year in which multiple valuations for property taxation purposes are claimed to have been made; and

(3) there is no dispute concerning ownership of the property called to the attention of the treasurer, and he has no actual knowledge of any dispute concerning ownership of the property;

C. by the county treasurer, to correct the tax schedule so that it no longer contains personal property that is deemed to be unlocatable, unidentifiable or uncollectable, after thorough research with verification by the county assessor or appraiser, with notification to the department and the county clerk;

D. as a result of a protest, including a claim for refund, in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978], of values, classification, allocations of values determined for property taxation purposes or a denial of a claim for an exemption;

E. by the department or the order of a court as a result of any proceeding by the department to collect delinquent property taxes under the Property Tax Code;

F. by a court order entered in an action commenced by a property owner under Section 7-38-78 NMSA 1978;

G. by the department as authorized under Section 7-38-79 NMSA 1978;

H. by the department of finance and administration as authorized under Section 7-38-77.1 NMSA 1978; or

I. as specifically otherwise authorized in the Property Tax Code.

History: 1953 Comp., § 72-31-77, enacted by Laws 1973, ch. 258, § 117; 1974, ch. 92, § 27; 1981, ch. 37, § 79; 1995, ch. 65, § 1; 2000, ch. 32, § 1.

7-38-78. Action by property owner in district court to change property tax schedule.

A. After the delivery of the property tax schedule to the county treasurer for a particular tax year, a property owner may bring an action in the district court requesting a change in the property tax schedule in connection with any property listed on the schedule for property taxation in which the owner claims an interest. The action shall be brought in the district court for the county for which the property tax schedule in question was prepared.

B. Actions brought under this section may not directly challenge the value, classification, allocations of value determined for property taxation purposes or denial of any exemption claimed and must be founded on one or more of the following grounds:

- (1) errors in the name or address of the property owner or other person shown on the schedule;
- (2) errors in the description of the property for property taxation purposes;
- (3) errors in the computation of taxes;
- (4) errors in the property tax schedule relating to the payment or nonpayment of taxes;
- (5) multiple valuations for property taxation purposes for a single tax year of the same property on the property tax schedule; or
- (6) errors in the rate of tax set for any governmental unit in which the owner's property is located.

C. Actions brought under this section shall name the county treasurer as defendant, and if the action is brought under Paragraph (6) of Subsection B of this section shall also name the secretary of finance and administration as a defendant.

History: 1953 Comp., § 72-31-78, enacted by Laws 1973, ch. 258, § 118; 1974, ch. 92, § 28; 1981, ch. 37, § 80.

NEW MEXICO ASSOCIATION OF COUNTIES

TREASURERS' AFFILIATE, RESOLUTION #1

1. Short Title or Subject	County Treasurers as Agents of PTD for receiving payments on Installment Agreements
2. Affected Affiliates	Assessors, Managers Commissioners, Treasurers
3. Impact on County Revenues/Finance	Earlier & more Accurate receipt of payments made on Installment Agreements
4. Legislation Resolution or Policy Statement Or Resolution for Congressional Delegation	Legislation Resolution
5. Requested as NMAC Legislative Priority	Yes

WHEREAS, NMSA 7-38-62 instills the responsibility and exclusive authority on the Tax and Revenue Department to collect delinquent taxes showing on the tax delinquency list; AND;

WHEREAS, PTD enters into Installment Agreements with delinquent tax payers as a means to collect those taxes; AND

WHEREAS, NM County Treasurers acknowledge the tracking of payments, the filing of injunctions or liens related to missed payments, and the enforcement of installment agreements, is a function that should remain under the authority, control, and within the jurisdiction of the Property Tax Division and the Legal Service Bureau of the Tax and Revenue Department; AND

WHEREAS, payments by delinquent taxpayers to the PTD creates an unnecessary, confusing and inefficient third tier of government to which taxpayers are required to make payments; AND

WHEREAS, the public's right to have updated and accurate information at the local level is compromised by the payment by delinquent tax payers to the state level where it is retained and not distributed for up to three years; AND

WHEREAS, county treasurers are equipped with resources, policies, and procedures already in place by which they are able to distribute payments received on behalf of Property Tax Division to them on a monthly basis, enabling the department to perform the necessary enforcement, negotiation, and tracking of all Installment agreements;

NOW THEREFORE BE IT RESOLVED that the New Mexico Association of Counties supports legislation that would amend State Statute 7-38-62 to authorize County Treasurers to receive all payments of property taxes, including for those properties that have been turned over to the Property Tax Division for collection and been placed on installment agreements..

Signed

Date

Patrick Varela, Affiliate Chair

7-38-62. Authority of department to collect delinquent property taxes after receipt of tax delinquency list; use of penalties, interest and costs.

After the receipt of the tax delinquency list, the department has the responsibility and exclusive authority to take all action necessary to collect delinquent taxes shown on the list. This authority includes bringing collection actions in the district courts based upon the personal liability of the property owner for taxes as well as the actions authorized in the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] for proceeding against the property subject to the tax for collection of delinquent taxes. Payment of delinquent taxes listed and any penalty, interest or costs due in connection with those taxes shall be made to the department if occurring after the receipt by the department of the tax delinquency list; however, the department may authorize county treasurers to act as its agents in accepting payments of taxes, penalties, interest or costs due. Penalties, interest and costs due received by the department under this section shall be retained by the department for use, subject to appropriation by the legislature, in the administration of the Property Tax Code.

History: 1953 Comp., § 72-31-62, enacted by Laws 1973, ch. 258, § 102; 1990, ch. 22, § 5.

NEW MEXICO ASSOCIATION OF COUNTIES
DETENTION ADMINISTRATORS AFFILIATE, RESOLUTION #1

1. Short Title or Subject	Detention Center Funding
2. Affected Affiliates	Commissioners, Managers, Finance, Attorneys
3. Impact on County Revenues/Finance	Revenue generating
4. Legislation Resolution or Policy Statement Or Resolution for Congressional Delegation	Legislative
5. Requested as NMAC Legislative Priority	Legislative Priority

WHEREAS, the County Detention Facility Reimbursement Act was passed unanimously by the Legislature in 2007, as a Legislative Finance Committee bill, was signed by the Governor, and funded at \$5 million; and

WHEREAS THE Act specifies reimbursement by the state to counties for three specific categories of offenders in county jails: 1) parole violators, 2) inmates sentenced to prison and awaiting transport, and 3) offenders under supervision for both probation and parole violations; and

WHEREAS, the cost to counties for housing the three categories of offenders covered by the Act is currently \$4,718,448, according to the New Mexico Sentencing Commission; and

WHEREAS, funding for the Act has been reduced to \$3.3 million and remained at that level for several years; and

WHEREAS, the cost to county government for detention centers is, on the average, at least one third of county budgets;

NOW THEREFORE BE IT RESOLVED THAT the New Mexico Association of Counties support an increase in the 2015 General Appropriations Act that would fund the County Detention Facilities Reimbursement Act at a level sufficient to reimburse counties for the actual cost of holding the three categories of prisoners specified under the Act.

Signed Mark Dell Date 6-30-14

Affiliate Chair

ARTICLE 3B

County Detention Facility Reimbursement Act

33-3B-1. Short title.

This act [33-3B-1 to 33-3B-4 NMSA 1978] may be cited as the "County Detention Facility Reimbursement Act".

History: Laws 2007, ch. 333, § 1.

33-3B-2. Definitions.

As used in the County Detention Facility Reimbursement Act:

A. "county detention facility" means a facility that is owned, operated or under contract of operation by a board of county commissioners and that is used for the incarceration of prisoners charged with or convicted of a violation of local, state, tribal, federal or international law;

B. "division" means the local government division of the department of finance and administration;

C. "dual supervision offender" means an individual who is serving a probation term and a parole term;

D. "eligible county" means a county that provides information to the New Mexico sentencing commission regarding costs incurred by the county for the incarceration of felony offenders;

E. "felony offender" means an individual who is convicted of a felony and sentenced to confinement in a correctional facility designated by the corrections department and who:

(1) has been released from confinement and is a dual supervision offender and:

(a) has violated parole or is charged with a parole violation;

(b) has violated probation or is charged with a probation violation; or

(c) while on probation or parole, is charged with a violation of local, state, tribal, federal or international law;

(2) has been released from confinement and is serving a parole term and:

(a) has violated parole or is charged with a parole violation; or

(b) while on parole, is charged with a violation of local, state, tribal, federal or international law; or

(3) is awaiting transportation and commitment to the corrections department following the revocation of parole or a sentencing hearing for a felony conviction; and

F. "fund" means the county detention facility reimbursement fund.

33-3B-3. Incarceration of felony offenders in county detention facilities; rate of reimbursement.

A. The distribution amount for each eligible county each fiscal year shall be derived by multiplying the total amount of money available in the fund for distribution pursuant to this section by the felony offender incarceration percentage for that county. The felony offender incarceration percentage shall be equal to a fraction:

(1) the numerator of which is the rolling average of the number of felony offenders incarcerated in an eligible county on June 30 of each of the three fiscal years immediately preceding the fiscal year in which the distribution is to be made pursuant to Section 4 [33-3B-4 NMSA 1978] of the County Detention Facility Reimbursement Act; and

(2) the denominator of which is the rolling average of the number of felony offenders incarcerated in all eligible counties on June 30 of each of the three fiscal years immediately

preceding the fiscal year in which the distribution is to be made pursuant to Section 4 of the County Detention Facility Reimbursement Act.

B. Annually, on or before December 1, the New Mexico sentencing commission shall:

- (1) determine the felony offender incarceration percentage for each eligible county;
- (2) calculate the distribution amount for each eligible county by applying the formula in Subsection A of this section; and
- (3) certify to the division the felony incarceration percentage and the distribution amount for each eligible county.

33-3B-4. County detention facility reimbursement fund created; distribution.

A. The "county detention facility reimbursement fund" is created in the state treasury. The fund consists of appropriations, gifts, grants, donations and bequests made to the fund. Money in the fund shall not revert or be transferred to any other fund at the end of a fiscal year, and income from investment of the fund shall be credited to the fund. The division shall administer the fund, and money in the fund is appropriated to the division to make distributions to counties in accordance with Subsection B of this section. Disbursements from the fund shall be by warrant of the secretary of finance and administration pursuant to vouchers signed by the director of the division. No money in the fund shall be expended by the division for the purpose of administering the fund.

B. Annually, on or before January 30 and to the extent money in the fund is available for such purposes, money in the fund shall be distributed by the state treasurer as follows:

- (1) an amount equal to seventy percent of the fund less thirty thousand dollars (\$30,000) to eligible counties in the amounts certified to the division in accordance with Section 3 [33-3B-3 NMSA 1978] of the County Detention Facility Reimbursement Act;
- (2) thirty thousand dollars (\$30,000) to the New Mexico sentencing commission to fund the annual calculation of the felony offender incarceration percentage and the distribution amount for each eligible county; and
- (3) the remainder of the fund to counties other than class A counties that are designated by the division as needing additional resources due to inadequate base revenues.

NEW MEXICO ASSOCIATION OF COUNTIES
MANAGERS AFFILIATE AND EXECUTIVE COMMITTEE RESOLUTION
County Industrial Revenue Bond Improvements

WHEREAS, counties understand the economic needs of their communities and play a critical role in local economic development; and

WHEREAS, New Mexico counties recognize the economic development incentives that are available to promote business and economic growth at the local level; and

WHEREAS, counties across the country compete both to retain existing jobs and businesses and to secure new jobs and businesses; and

WHEREAS, counties in New Mexico wish to maintain a competitive advantage over counties across the country in business retention, developing housing options, and recruiting new business and industry; and

WHEREAS, one of the foremost economic development tools available to counties in New Mexico is industrial revenue bonding; and

WHEREAS, under the New Mexico County Industrial Revenue Bond Act, Sections 4-59-1 to 16 NMSA 1978, there are a variety of projects that qualify for county-issued industrial revenue bonds (IRBs); and

WHEREAS, many projects that could contribute to economic and job growth, including the extractive phase of mining and skilled workforce housing, do not now qualify for county-issued IRBs; and

WHEREAS, currently Section 4-59-15, NMSA 1978, provides that an existing business within a county or within five miles of a proposed county IRB project may file a complaint with the State Board of Finance alleging direct or substantial competition with the proposed project; and

WHEREAS the IRB complaint provision creates uncertainty and significantly delays economic development efforts of counties throughout the state, and

WHEREAS, the inclusion of the IRB complaint process in the County IRB Act, but not in the Municipal IRB Act provides an unnecessary economic disadvantage for counties.

NOW THEREFORE BE IT RESOLVED that the New Mexico Association of Counties supports legislation that expands the list of eligible projects for IRBs to include housing development and

the extractive phase of mining and energy development, and that broadens the definition of "ingredients of construction" to include construction material and labor and associated professional services and contracting;

BE IT FURTHER RESOLVED THAT the New Mexico Association of Counties supports legislation that removes the authority of the State Board of Finance to consider a complaint of direct or substantial competition with existing businesses near or within a proposed county IRB project, by repealing Section 4-59-15, NMSA 1978.

3.2.212.22 TANGIBLE PERSONAL PROPERTY IN PROJECTS FINANCED BY INDUSTRIAL REVENUE OR SIMILAR BONDS:

A. For the purposes of this section, a "bond project" is an arrangement entered into under the authority of the **Industrial Revenue Bond Act**, the **County Industrial Revenue Bond Act** or similar act in which a private person agrees (i) to arrange for the constructing and equipping of a facility for a state or local government by acting as agent for the government in procuring construction services, other services, tangible personal property which becomes an ingredient or component part of a construction project and other tangible personal property necessary for constructing and equipping the facility, (ii) to lease the completed facility from the government and (iii) to buy the facility upon repayment of the bonds. The government agrees to own the facility, to finance the project in whole or in part through the issuance of bonds, to designate the private person as its agent in procuring the necessary property and services, to lease the facility to the private person and to sell the facility to the private person upon repayment of the bonds.

B. Receipts from the sale of tangible personal property to the private person who is acting as agent for the government with respect to the bond project are deductible under Section 7-9-54 NMSA 1978 if the tangible personal property is not an ingredient or component part of a construction project. To be deductible, the bond project tangible personal property must meet all of the following criteria:

(1) the cost of the tangible personal property does not increase the basis, as determined under the provisions of Section 1011 of the Internal Revenue Code in effect on the date the bond project commences, of the structure or other facility included in the definition of construction; and

(2) the tangible personal property is:

(a) not included in, or similar to, the list of structures and facilities specifically itemized in the definition of construction at Section 7-9-3 NMSA 1978; and

(b) classified for depreciation purposes as 3-year property, 5-year property, 7-year property, 10-year property or 15-year property by Section 168 of the Internal Revenue Code in effect on the date the bond project commences or, if the Internal Revenue Code is amended to rename or replace these depreciation classes, would have been classified for depreciation purposes as 3-year property, 5-year property, 7-year property, 10-year property or 15-year property but for the amendment.

C. A bond project commences when the governing body of the state or local government takes official action to enter into the arrangement, but no earlier than the adoption of an inducement resolution.

D. Receipts from the sale of tangible personal property which becomes an ingredient or component part of a construction project, whether the sale is to the private person acting as agent for the government or to the government itself, are not deductible under Section 7-9-54 NMSA 1978.

[2/22/95, 11/15/96; 3.2.212.22 NMAC - Rn & A, 3 NMAC 2.54.22, 5/31/01]

4-59-15. Board of finance.

If any representative of an existing business or enterprise located within the boundaries of the county or within five miles of the proposed project alleges, in a written complaint filed with the county governing body at a meeting at which an ordinance or resolution authorizing the issuance of bonds hereunder [sic], that the proposed project would directly and substantially compete with such an existing business or enterprise located within the boundaries of the county or within five miles of the proposed project, the bonds in connection with such project shall not be issued until the state board of finance has determined that the proposed project will not directly or substantially compete with an existing business or enterprise located within the boundaries of the county or within five miles of the proposed project.

History: 1953 Comp., § 15-60-15, enacted by Laws 1975, ch. 286, § 15.

**NEW MEXICO ASSOCIATION OF COUNTIES
PUBLIC LANDS & NATURAL RESOURCES COMMITTEE, RESOLUTION # 2**

1. Short Title or Subject	Public Land Task Force
2. Affected Affiliates	Managers, Commissioners
3. Impact on County Revenues/Finance	Neutral
4. Legislation Resolution or Policy Statement Or Resolution for Congressional Delegation	Legislative
5. Requested as NMAC Legislative Priority	Yes

WHEREAS, the State of New Mexico encompasses approximately 77.6 million acres of land; and

WHEREAS, approximately 35% of New Mexico's land is federal lands administered by agencies such as the Bureau of Land Management, U.S. Forest Service, Bureau of Reclamation, National Park Service, U.S. Army Corps of Engineers, National Wildlife Reserve Areas, federal water resource development projects and military installations; and

WHEREAS, the State of New Mexico and its counties depend on federal revenues to support vital state, county and local budgets, programs, services and operations; and

WHEREAS, New Mexico counties received \$37,677,905 in Payments in Lieu of Taxes (PILT) in 2014 to provide general fund revenue; and

WHEREAS, New Mexico counties received \$5,054,742 in Federal Forest Reserve payments in 2014 from the Secure Rural Schools & Community Self Determination Act (SRS); and

WHEREAS, counties rely on federal funding through PILT and SRS to provide essential support for schools, road infrastructure, search and rescue operations, wildfire preparedness, county operations and other community services that protect the health, safety, and welfare of New Mexico citizens; and

WHEREAS, federal funds are also distributed to county governments as a pass-through from state agencies for county infrastructure, economic development, wildfire prevention and response, energy and natural resource investments, emergency management, E911, health care, and social programs; and

WHEREAS, there is increasing uncertainty regarding the federal commitment to funding these vital county and state programs, which makes it difficult to budget for necessary services; and

WHEREAS, there have been proposals for the State and counties to take a more active role in federal land management, including the potential for transfer of certain federal lands to the state; and

WHEREAS, the State of New Mexico and its counties have a vested interest in decisions on federal land management, natural resource exploration and development; and

WHEREAS, the State of New Mexico and its counties need an evaluation of the legal, economic and practical implications of any potential transfer of federal lands.

NOW THEREFORE BE IT RESOLVED, that the New Mexico Association of Counties supports legislation requesting the State of New Mexico to create a task force to: 1) study the legal, economic and practical framework surrounding the potential transfer of certain public lands from the federal government; 2) conduct an inventory of federal land ownership within the state; and 3) evaluate state and county dependence on federal revenue streams, and report and make recommendations to the appropriate legislative committee no later than November 1, 2015.

Signed



Affiliate Chair

Date 7/29/14

Potential Public Lands Stakeholders (Incomplete list)

Native American Pueblos, Nations and Tribes

New Mexico Land Grants

New Mexico Acequia Association

New Mexico Farm Bureau

New Mexico Cattle Growers Association

New Mexico Conservancy Districts

New Mexico Soil and Water Conservation Districts

New Mexico Energy Minerals and Natural Resources Department & other appropriate state agencies and education institutions

United States Department of the Interior, Bureau of Indian Affairs

NEW MEXICO ASSOCIATION OF COUNTIES
COMMISSIONERS AFFILIATE, RESOLUTION # 3

1. Short Title or Subject	Special Management Inmates
2. Affected Affiliates	Commissioner/Managers/Detention
3. Impact on County Revenues/Finance	Liability Reduction
4. Legislation Resolution or Policy Statement Or Resolution for Congressional Delegation	
5. Requested as NMAC Legislative Priority	Yes

WHEREAS, counties have been and continue to be subjected to significant liabilities (three cases totaling nearly \$20 million to date) related to allegations of cruel and unusual punishment in county detention facilities; and

WHEREAS, there is a complete lack of appropriate options to house special management inmates, and a lack of programming to meet legitimate medical/mental health needs in those facilities; and

WHEREAS, counties have found a similar lack of options for these inmates at the state level as well;

NOW THEREFORE BE IT RESOLVED that the New Mexico Association of Counties support legislation that would bring together the appropriate entities and agencies, to study possibilities for the establishment of housing options and service delivery for these inmates, and make recommendations to the appropriate legislative committee by November 1, 2014.

Signed

Susan Flores

Affiliate Chair

Date

6/27/14