

GRANT COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. R-19-13

**SUPPORTING REFORM OF THE LOW INCOME PROPERTY TAX REBATE**

**WHEREAS**, the Board of County Commissioners of Grant County, met in a duly noticed meeting on January 24, 2019 at 9:00 a.m. in the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico 88061; and,

**WHEREAS**, State Statute NMSA 1978 section 7-2-14.3 declares that counties may institute a property tax rebate for their low-income residents who file a return and incur a property tax liability on their principal place of residence during the tax year and who are not dependents of other persons; and,

**WHEREAS**, State Statute NMSA 1978 section 7-2-14.3 requires that a public hearing on the question of whether the property tax rebate benefitting low-income property taxpayers in the county should be made available through adoption of a county ordinance be held in January of each odd numbered year when a county does not already have a Low Income Tax Rebate Ordinance in place; and,

**WHEREAS**, the requirements of acting on this matter every two years costs the counties money in legal notices and other requirements and has the tendency to be forgotten with other responsibilities; and,

**NOW, THEREFORE, BE IT RESOLVED** that the Grant County Board of Commissioners supports amendments to State Statute 7-2-14.3 that would allow, but not require each county in January of every odd-numbered year, to propose the question of whether or not to resolve to adopt a local ordinance that would authorize a property tax rebate for low income property tax owners.

**APPROVED, ADOPTED AND PASSED** on this 24<sup>th</sup> day of January 2019,

Chris Ponce, District 1

Alicia Edwards, District 3

Harry Browne, District 5

Javier Salas, District 2

Gerald W. Billings Jr., District 4

ATTEST:

Marisa Castrillo, County Clerk

