

STATE OF NEW MEXICO )  
 ) ss.  
COUNTY OF GRANT )

The Board of County Commissioners (the “Board”) of Grant County (the “County”), in the State of New Mexico, met in open meeting in full conformity with law and the ordinances and rules of the County, in the Conference Room of the Grant County Administration Building, 1400 Highway 180 East, Silver City, New Mexico, in the County, being the regular meeting place of the Board, at 9:00 a.m., on Thursday, January 24, 2019, at which time there were present and answering the roll call the following members:

Commissioners: Chris Ponce, District 1  
Javier Salas, District 2  
Alicia Edwards, District 3  
Gerald W. Billings Jr., District 4  
Harry Browne, District 5

Absent: **NONE**

Thereupon the following proceedings, among others, were had and taken, to wit:

The Board of Grant County Commissioners held a hearing where the following ordinance was considered:

**GRANT COUNTY ORDINANCE NO. O-19-01**

**AN ORDINANCE AUTHORIZING A TAX REBATE TO BENEFIT LOW-INCOME PROPERTY TAXPAYERS FOR TAXABLE YEARS 2019-2020**

**WHEREAS**, NMSA (1978) § 7-2-14.3 provides a tax rebate for certain low-income property taxpayers in counties that have adopted an ordinance pursuant to NMSA (1978) § 7-2-14.3.G; and

**WHEREAS**, a county that has not adopted such an ordinance pursuant to NMSA (1978) § 7-2-14.3.G, must hold a public hearing in January of every odd year to consider whether to adopt an ordinance authorizing the low-income property taxpayers rebate; and

**WHEREAS**, the Grant County Board of County Commissioners held a public hearing at a properly noticed meeting on January 24, 2019, to consider the question of whether a tax rebate as provided for by state law should be made available to low-income, property taxpayers of Grant County for taxable years 2019-2020.

**NOW THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF GRANT COUNTY, NEW MEXICO:**

**Section 1.**

- A. The tax rebate provided by this ordinance may be claimed for the taxable year for which the return is filed by an individual who:
  - 1) has the individual's principal place of residence in Grant County;
  - 2) is not a dependent of another individual;
  - 3) files a return; and
  - 4) incurred a property tax liability on the individual's principal place of residence in the taxable year.
- B. The tax rebate provided by this ordinance shall be allowed for any individual eligible to claim the refund pursuant to Subsection A and who:
  - 1) has the individual's principal place of residence in Grant County;
  - 2) was not an inmate of a public institution for more than six months during the taxable year for which the rebate is claimed;
  - 3) was physically present in New Mexico for at least six months during the taxable year for which the rebate is claimed; and
  - 4) is eligible for the rebate as a low-income property taxpayer in accordance with the provisions of Subsection D.
- C. A husband and wife who file separate returns for the taxable year in which they could have filed a joint return may each claim only one-half of the tax rebate that would have been allowed on the joint return.
- D. As used in the table in this ordinance, "property tax liability" means the amount of property tax resulting from the imposition of the county property tax operating impositions on the net taxable value of the taxpayer's principal place of residence

calculated for the year for which the rebate is claimed. The tax rebate provided in this ordinance is as specified in the following table:

**LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE**  
 Taxpayer's Modified Gross Income Property Tax Rebate

Over	But Not Over	
\$00.00	\$8,000	75% of property tax liability
\$8,000	\$10,000	70% of property tax liability
\$10,000	\$12,000	65% of property tax liability
\$12,000	\$14,000	60% of property tax liability
\$14,000	\$16,000	55% of property tax liability
\$16,000	\$18,000	50% of property tax liability
\$18,000	\$20,000	45% of property tax liability
\$20,000	\$22,000	40% of property tax liability
\$22,000	\$24,000	35% of property tax liability

- E. If a taxpayer's modified gross income is zero, the taxpayer may claim a tax rebate in the amount shown in the first row of the table. The tax rebate provided for in this ordinance shall not exceed three hundred fifty dollars (\$350) per return, and, if a return is filed separately that could have been filed jointly, the tax rebate shall not exceed one hundred seventy-five dollars (\$175). No tax rebate shall be allowed to any taxpayer whose modified gross income exceeds twenty-four thousand dollars (\$24,000).
- F. The tax rebate provided for in this ordinance may be deducted from the taxpayer's New Mexico income tax liability for the taxable year, as provided in NMSA (1978) § 7-2-14.3.F.
- G. This ordinance applies to taxable years 2019 and 2020.
- H. The County Assessor is hereby directed to notify the New Mexico Taxation & Revenue Department (the "Department") that this ordinance has been adopted and furnish a copy of the ordinance to the Department no later than September 1, 2019.
- I. The County shall promptly pay the amount of the loss of income tax revenue to the state for the previous taxable year attributable to the allowance of property tax rebates to taxpayers of Grant County to the Department as provided in (1978) § 7-2-14.3.I, following receipt of a certified statement from the Department.
- J. As used in this ordinance, "principal place of residence" means the dwelling owned and occupied by the taxpayer and so much of the land surrounding it, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home

and may consist of a part of a multidwelling or a multipurpose building and a part of the land upon which it is built.

**Section 2. Severability.** Should any section, paragraph, clause, or provision of this ordinance, for any reason, be held to be invalid or unenforceable, such section, paragraph, clause, or provision shall be deemed deleted, and the remaining provisions of this ordinance shall remain valid and enforceable and shall not be affected by the invalidity or unenforceability of such section, paragraph, clause, or provision.

**Section 3. Effective Date.** This ordinance shall become effective thirty (30) days after being adopted by a majority of the Board.

**Section 4. Recording.** Upon due adoption of this ordinance, it shall be recorded in the Grant County Clerk's Office in the book kept for that purpose, authenticated by the signatures of the Board of Commissioners of Grant County and the County Clerk.

PASSED, APPROVED, AND ADOPTED, by the Governing Board of Grant County, New Mexico, this 24th day of January 2019.

**Board of Grant County Commissioners:**

[SEAL]

**ATTEST:**

\_\_\_\_\_  
**Marisa Castrillo,  
Grant County Clerk**

\_\_\_\_\_  
**Chris Ponce, District 1**

\_\_\_\_\_  
**Javier Salas, District 2**

\_\_\_\_\_  
**Alicia Edwards, District 3**

\_\_\_\_\_  
**Gerald W. Billings Jr., District 4**

\_\_\_\_\_  
**Harry Browne, District 5**

Commissioner Salas then moved that the ordinance as filed with the County Clerk at this meeting be **approved OR disapproved.** Commissioner Billings, Jr. seconded the motion;

The question being upon the passage and adoption of the ordinance, the motion was voted upon with the following result:

Those Voting ~~Yes~~ Nay:


Billings  
Edwards  
Salas  
Ponce

Those Voting ~~Yes~~ Yes Brown

Those Absent: Ø

The Chairman thereupon did ✓ or did not     declare that at least a majority of all the members of the Board having voted in favor thereof, the motion was carried and the ordinance was **adopted OR not adopted.**

After consideration of matters not relating to adoption of the Ordinance, the meeting on motion duly made, seconded and unanimously carried, was adjourned.

  
Chairman

[SEAL]

Attest:

Marisa Castillo  
Marisa Castillo, County Clerk



STATE OF NEW MEXICO    )  
  ) ss.  
COUNTY OF GRANT        )

I, Marisa Castrillo, County Clerk of Grant County, New Mexico (the "County"), certify:


1. The foregoing pages numbered 1 through 5, both inclusive, constitute a full and correct copy of the record of the proceedings taken by the Board of County Commissioners of the County (the "Board") at a special meeting thereof held on January 24, 2019, so far as said minutes relate to consideration of an ordinance, a copy of which is therein set forth (the "Ordinance").

2. Notice of such meeting and hearing of January 24, 2019, was given by publishing a notice of the Board's intent to consider the Ordinance by publication in the *Silver City Daily Press*. An affidavit of publication with respect to such notice is **attached as Exhibit A**. In addition, notice of the meeting was given in compliance with the permitted methods of giving notice of meetings of the Board as required by the open meetings standards then in effect, *i.e.*, the County's Open Meetings Resolution. Notice of such meeting was also broadcast on at least one radio station with substantial broadcasting coverage in Grant County the week prior to the hearing.

3. The Chairman and members of the Board were present at said meeting, and the members of the Board held a hearing for the consideration of the Ordinance as set forth in such record of proceedings.

5. No other business concerning the Ordinance was taken at said meeting.

[seal]

  
\_\_\_\_\_  
Marisa Castrillo,  
County Clerk



**EXHIBIT A**

**(Attach Affidavit of Publication of Notice of  
January 24, 2019 Meeting as published  
in the *Silver City Daily Press*)**

**INVOICE FOR PUBLICATION OF LEGAL NOTICE**

Grant County  
PO Box 898  
Silver City, NM 88062

COUNTY OF GRANT  
APPROVED FOR PAYMENT

Sign: Bernadette Coleman

Date: 1/29/2019

Date:	Description:	PO#	Lines:	Price/Line:	Total:
1/18/19	Regular Meeting		287	\$0.63	\$180.81
				\$0.49	\$0.00
				\$0.49	\$0.00
				\$0.49	\$0.00
				\$0.49	\$0.00
				\$0.49	\$0.00
				\$0.49	\$0.00
				\$0.49	\$0.00
					\$180.81
					\$14.46
					\$195.27

Please include top portion with payment to ensure proper credit.

Tax:

Grand Total:

**Affidavit of Publication**

STATE OF NEW MEXICO  S S  
COUNTY OF GRANT

Nickolas C. Seibel, being first duly sworn, on his oath says: That he is the publisher of the Silver City Daily Press and Independent, a newspaper published in the Town of Silver City, in the County of Grant and the State of New Mexico, and that said newspaper is now, and was at all times herein mentioned, a newspaper of general circulation.

That the advertisement, copy of which is hereto attached, was published in said hereinbefore mentioned newspaper once each and every week for 1 consecutive week(s), the first publication thereof having been made on 1/18/2019 and the last publication thereof having been made on 1/18/2019. That said newspaper was regularly printed, published and issued with said notice herein upon the following dates, to wit:

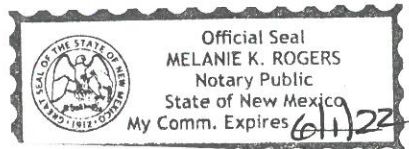


1/18/19

Nickolas C. Seibel  
Nickolas C. Seibel

Subscribed and sworn to before me on this 25<sup>th</sup> day of January, 2019.

Melanie K. Rogers  
Notary





### N.M. Stat. Ann. § 7-2-14.3

Statutes current through all 2018 Regular Session enactments of the 53rd Legislature

*Michie's™ Annotated Statutes of New Mexico > Chapter 7 Taxation (Arts. 1 — 40) > Article 2  
Income Tax General Provisions (§§ 7-2-1 — 7-2-37)*

#### **7-2-14.3. Tax rebate of part of property tax due from low-income taxpayer; local option; refund.**

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**A.** The tax rebate provided by this section may be claimed for the taxable year for which the return is filed by an individual who:

- (1) has his principal place of residence in a county that has adopted an ordinance pursuant to Subsection G of this section;
- (2) is not a dependent of another individual;
- (3) files a return; and
- (4) incurred a property tax liability on his principal place of residence in the taxable year.

**B.** The tax rebate provided by this section shall be allowed for any individual eligible to claim the refund pursuant to Subsection A of this section and who:

- (1) was not an inmate of a public institution for more than six months during the taxable year;
- (2) was physically present in New Mexico for at least six months during the taxable year for which the rebate is claimed; and
- (3) is eligible for the rebate as a low-income property taxpayer in accordance with the provisions of Subsection D of this section.

**C.** A husband and wife who file separate returns for the taxable year in which they could have filed a joint return may each claim only one-half of the tax rebate that would have been allowed on the joint return.

**D.** As used in the table in this subsection, "property tax liability" means the amount of property tax resulting from the imposition of the county and municipal property tax operating impositions on the net taxable value of the taxpayer's principal place of residence calculated for the year for which the rebate is claimed. The tax rebate provided in this section is as specified in the following table:

LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE		
	Taxpayer's Modified Gross Income	Property Tax Rebate
Over	But Not Over	
\$0	\$8,000	75% of property tax liability
8,000	10,000	70% of property tax liability
10,000	12,000	65% of property tax liability
12,000	14,000	60% of property tax liability
14,000	16,000	55% of property tax liability
16,000	18,000	50% of property tax liability
18,000	20,000	45% of property tax liability
20,000	22,000	40% of property tax liability
22,000	24,000	35% of property tax liability

**E.** If a taxpayer's modified gross income is zero, the taxpayer may claim a tax rebate in the amount shown in the first row of the table. The tax rebate provided for in this section shall not exceed three hundred fifty dollars

## N.M. Stat. Ann. § 7-2-14.3

(\$350) per return and, if a return is filed separately that could have been filed jointly, the tax rebate shall not exceed one hundred seventy-five dollars (\$175). No tax rebate shall be allowed any taxpayer whose modified gross income exceeds twenty-four thousand dollars (\$24,000).

**F.**The tax rebate provided for in this section may be deducted from the taxpayer's New Mexico income tax liability for the taxable year. If the tax rebate exceeds the taxpayer's income tax liability, the excess shall be refunded to the taxpayer.

**G.**In January of every odd-numbered year in which a county does not have in effect an ordinance adopted pursuant to this subsection, the board of county commissioners of the county shall conduct a public hearing on the question of whether the property tax rebate provided in this section benefiting low-income property taxpayers in the county should be made available through adoption of a county ordinance. Notice of the public hearing shall be published once at least two weeks prior to the hearing date in at least one newspaper of general circulation in the county and broadcast at some time within the week before the hearing on at least one radio station with substantial broadcasting coverage in the county. At the public hearing, the board shall take action on the question and if a majority of the members elected votes to adopt an ordinance, it shall be adopted no later than thirty days after the public hearing.

**H.**An ordinance adopted pursuant to Subsection G of this section shall specify the taxable years to which it is applicable. The board of county commissioners adopting an ordinance shall notify the department of the adoption of the ordinance and furnish a copy of the ordinance to the department no later than September 1 of the first taxable year to which the ordinance applies.

**I.**No later than December 31 of the year immediately following the first year in which the low-income taxpayer property tax rebate provided in the Income Tax Act [7-2-1 NMSA 1978] is in effect for a county, and no later than December 31 of each year thereafter in which the tax rebate is in effect, the department shall certify to the county the amount of the loss of income tax revenue to the state for the previous taxable year attributable to the allowance of property tax rebates to taxpayers of that county. The county shall promptly pay the amount certified to the department. If a county fails to pay the amount certified within thirty days of the date of certification, the department may enforce collection of the amount by action against the county and may withhold from any revenue distribution to the county, not dedicated or pledged, amounts up to the amount certified.

**J.**As used in this section, "principal place of residence" means the dwelling owned and occupied by the taxpayer and so much of the land surrounding it, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home and may consist of a part of a multidwelling or a multipurpose building and a part of the land upon which it is built.

## History

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Laws 1994, ch. 111, § 1; 1997, ch. 196, § 1; 2003, ch. 275, § 4.

Michie's <sup>TM</sup> Annotated Statutes of New Mexico  
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