

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 Tuesday, January 24, 2023, at which time there were present and answering the roll call the following members:

Commissioners:

Absent:

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-23-02

AN ORDINANCE AUTHORIZING A TAX REBATE TO BENEFIT LOW-INCOME PROPERTY TAXPAYERS FOR TAXABLE YEARS 2023-2024

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, 2023, 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 2023-2024.

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 2023 and 2024.
- 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, 2023.
- 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 multi-dwelling 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 2023.

Board of Grant County Commissioners:

[SEAL]

ATTEST:

Marisa Castrillo,
Grant County Clerk

Chris Ponce, District 1

Eloy Medina, District 2

Alicia Edwards, District 3

Gerald W. Billings Jr., District 4

Harry Browne, District 5

Commissioner _____ then moved that the ordinance as filed with the County Clerk at this meeting be **approved OR disapproved**. Commissioner _____ 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 Yea:

Those Voting Nay:

Those Absent:

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 Castrillo, County Clerk

EXHIBIT A

(Attach Affidavit of Publication of Notice of
January 24, 2023 Meeting as published
in the *Silver City Daily Press*)