



**SIERRA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 109-016**

A RESOLUTION TO APPROVE 2020 TAX RATES


WHEREAS, the Board of Sierra County Commissioners of Sierra County, New Mexico, meeting on September 08, 2020, deem it necessary to approve the 2020 Tax Rates as set forth in the certification issued by the Department of Finance and Administration; and

WHEREAS, NMSA 1978, Section 7-38-34 requires that the Board of County Commissioners issue a written order, imposing those rates set forth and deliver a copy of this order immediately to the County Assessor/

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners, Sierra County, New Mexico hereby approve and implement the aforementioned 2020 Certificate of Tax Rates, attached hereto.

APPROVED, ADOPTED, AND PASSED on this 8th day of September, 2020.

BOARD OF COUNTY COMMISSIONERS


James E. Paxon, Chair


Travis Day, Vice- Chair


Frances Luna, Commissioner

Attest:

Amy Whitehead Chief Deputy
Shelly K. Trujillo, Sierra County Clerk



State of New Mexico
Department of Finance & Administration
 180 Bataan Memorial Building
 Santa Fe, New Mexico 87501
 Phone: (505) 827-4985
 Fax: (505) 827-4984
 www.nmdfa.state.nm.us

RECEIVED

SEP 01 2020

COUNTY of SIERRA

Michelle Lujan Grisham
 GOVERNOR

Deborah K. Romero
 Acting Cabinet Secretary

September 1, 2020

The Honorable James Paxon
 Sierra County
 855 Van Patten
 Truth or Consequences, NM 87901

Order Setting Property Tax Rates - 2020 Property Tax Year

Dear Commissioner Paxon,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2020 tax rates in the attached Certificate of Property Tax Rates (Certificate) for all governmental units imposing rates in your county.

NMSA 1978, Section 7-38-34 requires the Board of County Commissioners (Board) to issue and deliver to the County Assessor its own written order imposing these rates within five days of its receipt of this rate-setting order. Before the Board issues its order, the county is responsible for ensuring that the rates are correct, in accordance with 3.6.50.11 (D) NMAC. To further those efforts, please immediately share the Certificate with all governmental units (other than the State) that have rates included in the Certificate, so that they may also check the accuracy of their rates. In addition, please note that the "percentage change I" used as specified in NMSA 1978, Section 7-37-7.1 (A) for yield control calculations this year was 1.77%.

Any questions concerning or suspected errors in the rates should be immediately brought to the attention of the Local Government Division's Budget and Finance Bureau Chief, Brenda L. Suazo-Giles, at 505-670-9817; or Special Projects Analyst, Jolene Gonzales, at 505-827-4900.

Sincerely,

Deborah K. Romero
 Acting Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department (via email)
 County Assessor (via email)
 County Treasurer (via email)

Enclosure(s): Certificate of Property Tax Rates

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

SIERRA COUNTY
TAX YEAR 2020
NET TAXABLE VALUE:

\$320,888,780

MUNICIPALITY:

TAXABLE VALUE: CATEGORY:	T or C		T or C		Williamsburg		Elephant Butte		Elephant Butte	
	6 INR	6 IN NR	6 INR	6 IN NR	6WINR	6WIN NR	6 EDR	6 EDR	6 FB NR	6 FB NR
State Debt Service	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360
County Operational	10,582	11,850	10,582	11,850	10,582	11,850	10,582	10,582	11,850	11,850
County Debt Service	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total State	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360

Total County	10,582	11,850	10,582	11,850	10,582	11,850	10,582	10,582	11,850	11,850
Municipal Operational	1,942	2,225	0,000	0,000	1,705	2,225	4,225	4,225	4,225	4,225
Municipal Debt Service	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total Municipal	1,942	2,225	0,000	0,000	1,705	2,225	4,225	4,225	4,225	4,225
School District Operational	0,500	0,500	0,500	0,500	0,500	0,500	0,500	0,500	0,500	0,500
School District Debt Service	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650
School Dist. Cap. Improvement	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
House Bill 33, School Building	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
School District Ed. Tech. Debt Svc	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total School District	8,150	8,150	8,150	8,150	8,150	8,150	8,150	8,150	8,150	8,150
Total State, County, Municipal, & School District	21,634	23,585	20,092	21,360	21,797	23,585	24,317	24,317	25,585	25,585
Other:	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Sierra County Hospital	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

Total Other	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
GRAND TOTAL	23,634	25,585	22,092	23,360	23,797	25,585	26,317	26,317	27,585	27,585

Where Applicable:

Cattle Indemnity	10,000									
Sheep/Goats/Emu/Alpaca	10,000									
Hobby Cattle	5,000									
Bison/Camelids/Maize	10,000									
Horse/Asses/Mules	556									
Underwood Watershed										
Res:	5,000									
NonRes:	5,000									
Sierra Flood District										
Combined:	1,500									
Sierra SWCD										
Res:	1,000									
NonRes:	1,000									
Caballo SWCD										
Res:	1,000									
NonRes:	1,000									



Sierra County
Office of the Assessor

MICHAEL D. HUSTON
County Assessor

KEITH W. WHITNEY
Chief Deputy Assessor

100 N. Date Street
Truth or Consequences, New Mexico 87901
Phone (575) 894-2589
Fax (575) 894-2829

Email: mhuston@sierraco.org

CORTNEY ARMIJO
Clerk II
NECIA USREY
Clerk I
SHELLIE CATES
Clerk I
ERNESTINA GOMEZ
Appraiser IV
VIRGINIA WOMACK
Appraiser IV
CHEALSEY BARNES
Appraiser I

September 1, 2020

James Paxon, Chairman
Sierra County Board of Commissioners
855 Van Patten
Truth or Consequences, NM 87901

RE: Order Setting Property Tax Rates – 2020 Property Tax Year

Dear Chair Paxon:

I am in receipt of the order setting tax rates issued by the New Mexico Department of Finance and Administration dated September 1, 2020. After reviewing the Certificate of Property Tax Rates, I did not find any errors. I do feel that the Certificate of Property Tax Rates shall be approved as is. If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael Huston".

Michael Huston
Sierra County Assessor

Cc: Sierra County Manager, Bruce Swingle
Sierra County Treasurer, Terri Copsin



Sierra County
Office of the Assessor

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Appraiser I

September 3, 2020

Sierra County Board of County Commissioners
855 Van Patten St.
T or C, NM 87901

RE: 2020 Tax Rate change explanation

As shown on the Certificate of Property Tax Rates for 2020, the residential mill rates increased and the non-residential mill rates decreased from 2019. The following is an explanation as to why the rates changed.

Residential: For 2020, there was a 1,665,424 taxable value decrease due to valuation maintenance. This decrease explains why there is an increase in the residential tax rate. At the same time, there was a 2,053,316 increase in NET NEW value for 2020.

Non-Residential: For 2020, there was a 642,991 taxable value increase due to valuation maintenance. The valuation maintenance includes exempting a combined taxable value of \$481,506 for the T or C Schools purchase of part of AmberCare and Sierra County's purchase of the Amin's building. Also, the taxable value for livestock has decreased \$844,838 from 2019 due to reduced quantities being reported and lower livestock rates. In addition to the valuation maintenance, there was a 944,069 increase in NET NEW value for 2020.

Overall, the amount of revenue increase for 2020 is 2.76% over 2019 revenue. The tax revenue is approximately \$95,772 over last year.

Sincerely,


Michael Huston