



**SIERRA COUNTY BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION No. 2025-41**

**LEVYING A TAX FOR THE SIERRA COUNTY ARROYO FLOOD CONTROL DISTRICT PURSUANT TO  
NMSA 1978, SECTION 72-18-20 (2019)**

**WHEREAS**, the Board of County Commissioners of Sierra County met in a duly noticed, regular meeting on May 20, 2025, at the Sierra County Administration Building, 1712 North Date Street, Truth or Consequences, New Mexico; and

**WHEREAS**, pursuant to NMSA 1978, Section 4-38-1, the powers of a county as a body politic and corporate shall be exercised by a Board of County Commissioners; and

**WHEREAS**, NMSA 1978, Section 4-37-1 authorizes counties to exercise all powers necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the comfort and convenience of their inhabitants; and

**WHEREAS**, the Sierra County Arroyo Flood Control District ("District") was duly established pursuant to the Arroyo Flood Control Act, NMSA 1978, Sections 72-18-1 to 72-18-47 (1953, as amended), by majority vote of the qualified electorate of Sierra County at the general election held on November 5, 2024; and

**WHEREAS**, pursuant to NMSA 1978, Section 72-18-20 (2019), the Board of County Commissioners of Sierra County is required to levy a tax upon the net taxable value of all property subject to property taxation within the boundaries of the District as certified by the Board of Directors of the District; and

**WHEREAS**, the Board of Directors of the Sierra County Arroyo Flood Control District has duly certified to the Board of County Commissioners a tax levy of fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the District, to finance the District's operations and the planning, design, construction, operation, and maintenance of flood control facilities and improvements; and

**WHEREAS**, the Board of County Commissioners finds that the certified tax levy is in compliance with applicable law, is necessary to support the purposes of the District, and must be included in the County's property tax rates for the 2025 tax year.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Sierra County that a tax levy of fifty cents (\$.50) on each one thousand dollars (\$1,000) of net taxable value of all property subject to property taxation within the boundaries of the Sierra County Arroyo Flood Control District is hereby imposed for the 2025 property tax year.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** by the Board of County Commissioners of Sierra County a copy of this Resolution shall be transmitted to the Sierra County Assessor, Treasurer, Manager, and to the Department of Finance and Administration, Local Government Division, and that the Sierra County Assessor and County Manager are hereby directed to include the levy in the property tax rates certified to the New Mexico Department of Finance and Administration and the New Mexico Taxation and Revenue Department for the 2025 tax year.

**APPROVED, ADOPTED AND PASSED** this 20<sup>th</sup> day of May, 2025.

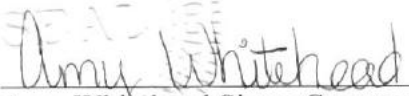
**BOARD OF COUNTY COMMISSIONERS OF SIERRA COUNTY**

  
\_\_\_\_\_  
Travis Day, Chairman

  
James Paxon (May 20, 2025 19:46 CDT)  
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James Paxon, Vice-Chairman

  
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Hank Hopkins, Commissioner

Attest:

  
\_\_\_\_\_  
Amy Whitehead Sierra County Clerk

# Resolution No. 2025-41

Final Audit Report

2025-05-21

Created:	2025-05-20
By:	Monica Zepeda (mzepeda@sierraco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5PNPO-qp13561FqUCAiYgsJouHQnWMZA

## "Resolution No. 2025-41" History

-  Document created by Monica Zepeda (mzepeda@sierraco.org)  
2025-05-20 - 7:37:09 PM GMT
-  Document emailed to James Paxon (jpaxon@sierraco.org) for signature  
2025-05-20 - 7:37:13 PM GMT
-  Email viewed by James Paxon (jpaxon@sierraco.org)  
2025-05-21 - 0:46:02 AM GMT
-  Document e-signed by James Paxon (jpaxon@sierraco.org)  
Signature Date: 2025-05-21 - 0:46:17 AM GMT - Time Source: server
-  Agreement completed.  
2025-05-21 - 0:46:17 AM GMT