SANTA FE COUNTY

BOARD OF COUNTY COMMISSIONERS

SPECIAL MEETING

September 5, 2024

Hank Hughes, Chair - District 5
Camilla Bustamante, Vice Chair - District 3
Justin Greene - District 1
Anna T. Hamilton - District 4
Anna Hansen - District 2

SANTA FE COUNTY

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September 5, 2024

1. A. This special meeting of the Santa Fe Board of County Commissioners was called to order at approximately 2:30 p.m. by Chair Hank Hughes in the County Commission Chambers, 102 Grant Avenue, Santa Fe, New Mexico.

B. Roll Call

Roll was called by County Clerk Katharine Clark and indicated the presence of a quorum as follows:

Members Present:

Members Excused:

None

Commissioner Hank Hughes, Chair Commissioner Camilla Bustamante

Commissioner Justin Greene

Commissioner Anna Hamilton

Commissioner Anna Hansen

C. Approval of the Agenda

CHAIR HUGHES: Are there any changes to the agenda? COMMISSIONER HANSEN: Mr. Chair, I move to approve.

COMMISSIONER BUSTAMANTE: Second.

CHAIR HUGHES: Okay, we have a motion from Commissioner Hansen,

a second by Commissioner Bustamante.

The motion passed by unanimous [5-0] voice vote.

2. Miscellaneous Action Items

A. Request Approval of an Order Imposing Tax Rates on the Net Taxable Value of Property Allocated o the Appropriate Governmental Units Within Santa Fe County for the 2024 Tax Year

YVONNE HERRERA (Finance Director): Good afternoon, Mr. Chair

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and Commissioners. The order before you today is for the imposition of property tax rates on the net taxable value of property in Santa Fe County.

State statute 7-38-33 requires the Secretary of the New Mexico Department of Finance and Administration to issue a written order to the property tax mill rates for the governmental entities in New Mexico. The County received the electronic version of the order on Friday, August 30th. Including in DFA's notice were DFA's Rate Setting Order and the Santa Fe County 2024 Tax Certificate.

The Board's responsibility as detailed in statute 7-38-34 is to issue its own written order imposing the tax rates within five days of receipt of DFA's order which will then be delivered to the County Assessor. In preparation of today's meeting, the County is required to review the rates for accuracy and in addition the County is required the share the tax certificate with other with all governmental units included in that certificate so that they can also check for accuracy. The County will work with its financial advisor, RBC, to review the County's service rate and internally review the operational rate using the tools provided by DFA.

All taxing entities were contacted and all positively confirmed their respective rates except for Pojoaque Valley Schools and Northern New Mexico Community College.

Included in today's packet material is the certification of mill rate computation change between 2024 and 2023 as Exhibit D. The summarized calculated mill rates by taxing entity represents the total rate including operational debt service rates as applicable imposed on the residential and non-residential tax payer.

Exhibit D represents the change between the tax rates of 2024 and 2023 and the dollar impact to the tax payer. For illustration, Santa Fe County residents, residential and non-residential tax payers will see a decrease of \$11.70 in an increase of \$28.60 respectively for \$300,000 of market value of a home which is an assessed value of \$100,000 on the operational tax rate. While both resident classifications will see no change in property tax on the debt service tax rate as the rate is the same as tax year 23.

And with that, Mr. Chair. I would stand for any questions.

CHAIR HUGHES: All right. Any questions?

COMMISSIONER BUSTAMANTE: I did have one question, Mr. Chair.

CHAIR HUGHES: Yes, go ahead.

COMMISSIONER BUSTAMANTE: Was that Northern New Mexico

College?

MS. HERRERA: Mr. Chair, Commissioner Bustamante, yes. On the Certificate of Property Tax Rates they are on page 1 as a college district. They're new – maybe in the last three years.

COMMISSIONER BUSTAMANTE: Thank you.

CHAIR HUGHES: Any other questions?

COMMISSIONER HANSEN: Mr. Chair

CHAIR HUGHES: Yes.

COMMISSIONER HANSEN: So are they exempt now? Is that what's

happening?

MS. HERRERA: Mr. Chair, Commissioner Hansen, no, I couldn't reach them to have them review the tax certificate to conform their rates as calculated by DFA.

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COMMISSIONER HANSEN: And who else couldn't you reach? MS. HERRERA: I could not reach Pojoaque Valley Schools.

COMMISSIONER HANSEN: Okay, but we can raise it and accept it

without their -

MS. HERRERA: Yes. Yes, we can.

COMMISSIONER HANSEN: Okay, thank you.

CHAIR HUGHES: Any other questions? COMMISSIONER HANSEN: Mr. Chair.

CHAIR HUGHES: Yes.

COMMISSIONER HANSEN: I request approval of the order imposing tax rates on the net taxable value of property allocated to the appropriate governmental units within Santa Fe County for the 2024 tax year.

COMMISSIONER HAMILTON: Second.

CHAIR HUGHES: Motion by Commissioner Hansen and second by Commissioner Hamilton. All in favor.

The motion passed by unanimous [5-0] voice vote.

3. <u>Concluding Business</u>

A. Announcements

CHAIR HUGHES: Commissioner Greene.

COMMISSIONER GREENE: Thank you, Mr. Chair. Just something for everybody to get excited about, Nambe Pueblo will be holding a spay and neuter clinic next week. It is a low-cost program offered for three days of the 12th, 13th and 14th. I think those are the dates. Santa Fe County is generously helping with this as well and if you know somebody please get the word out and go get your dogs and cats adjusted, as it may be.

CHAIR HUGHES: Anybody else?

B. Adjournment

Upon motion by Commissioner Bustamante and second by Commissioner Green, and with no further business to come before this body, Chair Hughes declared this meeting adjourned at 2:38 p.m.

Approved by:

Hank Hughes, Chair

Board of County Commissioners

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ATTEST TO:

KATHARINE E. CLARK SANTA FE COUNTY CLERK SALL MARINE

Respectfully submitted:

Karen Farrell, Wordswork 453 Cerrillos Road Santa Fe, NM 87501



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC MINUTES PAGES: 5

I Hereby Certify That This Instrument Was Filed for Record On The 9TH Day Of October, 2024 at 01:40:03 PM And Was Ouly Recorded as Instrument # 2043707 Of The Records Of Santa Fe County

> Witness My Hand And Seal Of Office Katharine E. Clar County Clerk, Santa Fe, NM