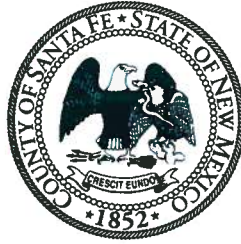


Harry B. Montoya
Commissioner, District 1

Virginia Vigil
Commissioner, District 2

Michael D. Anaya
Commissioner, District 3



Paul Campos
Commissioner, District 4

Jack Sullivan
Commissioner, District 5

Roman Abeyta
County Manager

Fire Department Memorandum

Date: July 9, 2009
To: Santa Fe County Commission
From: Stan Holden, Fire Chief
Re: Requesting Approval To Adopt a Resolution Regarding the Re-enactment of the County Fire Protection Excise Tax.

Issue:

Santa Fe County has previously imposed a ¼% gross receipts tax for county fire protection benefiting the fifteen county fire districts within Santa Fe County since 1985. The legislative language allowing such imposition required a positive voter referendum and contained sunset provision language. When the tax was initially imposed a renewal referendum was required in seven (7) years and subsequently every five (5) years to be renewed. However, subsequent to the last renewal of the tax by voters the New Mexico Legislature changed the statutory language and removed the sunset provision. But, because this language was changed after the last voter referendum in Santa Fe County the County is required to submit the question to the voters once more to renew the tax. If the voters approve the renewal there is no need for future voter referendums because the sunset provision has been removed. However, prior to consideration for such renewal the Board of County Commissioners gave direction to the fire department to complete the department's five year strategic plan and a financial plan. As a result of this direction the department completed the five year plan and a financial plan (which was adopted by the BCC on June 30, 2009) and believes it has provided justification for the re-enactment of the County Fire Protection Excise Tax.

Summary:

The County Fire Protection Excise Tax was allowed to sunset on December 31, 2008. The tax has been utilized to support the construction of fire stations throughout Santa Fe County, to purchase fire apparatus and equipment for the County Fire Districts and to make improvements to the fire prevention systems throughout Santa Fe County. These improvements are critically important to the department's ability to meet its mission to provide high quality and essential emergency services to the citizens of Santa Fe County. The renewal of the tax requires the adoption of a Resolution by the Board of County Commissioners giving directing to place the question before the voters via a referendum in the unincorporated areas of Santa Fe County for their consideration.

Recommendation:

Santa Fe County Fire Department staff recommends the Commission approve the Resolution giving direction to proceed with placing the question of whether to re-enact the County Fire Protection Excise Tax on a referendum ballot for voter consideration.