

SANTA FE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
SPECIAL MEETING  
September 22, 2008

- Virginia Vigil, Vice Chair – District 2
- Michael Anaya – District 3
- Harry Montoya – District 1 [Telephonically]
- Jack Sullivan – District 5 [Excused]
- Paul Campos, Chair – District 4 [Excused]



COUNTY OF SANTA FE )  
STATE OF NEW MEXICO ) ss  
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County Clerk, Santa Fe, NM

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PAGES: 4

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BOARD OF COUNTY COMMISSIONERS**

**September 22, 2008**

This special meeting of the Santa Fe Board of County Commissioners was called to order at approximately 10:30 a.m. by Vice Chair Virginia Vigil, in the Santa Fe County Commission Chambers, Santa Fe, New Mexico.

Roll was called and indicated the presence of a quorum as follows:

**Members Present:**

Commissioner Virginia Vigil, Vice Chairman  
Commissioner Mike Anaya  
Commissioner Harry Montoya [telephonically]

**Members Excused:**

Commissioner Paul Campos  
Commissioner Jack Sullivan

**III. Approval of Agenda**

The agenda as published was approved by consensus.

**IV. Approval of Tax Rates Calculated by the Department of Finance and Administration**

COMMISSIONER VIGIL: We are here on item IV. For approval of tax rates calculated by the Department of Finance and Administration. Domingo, welcome and please advise of the action we need to take.

DOMINGO MARTINEZ (County Assessor): Thank you, Madame Chair, members of the Commission. What you have before you is a spreadsheet that we had done at the Assessor's office, which indicates that there is a tax increase when you look at all the tax rates. The Assessor's office is responsible for values and as you'll see at the top of that it says Net Taxable Values. Last year we had approximately \$6 billion. This year we went up to about \$6.5 billion. That extra half billion dollars is basically made up of two areas. Number one, all the new homes that went on the tax rolls, like the ones that were just constructed. And also any home that transferred owners. In other words, a property was sold to another individual. Those properties went up to market.

And that's basically what we did in the Assessor's office because we're instituting a new computer system, trying to correct all our files and everything else that we've had to do.

We did not do any maintenance. We did not increase anybody the six percent that we've been doing every year. So we were still able to increase it by over half a billion dollars in value. And given that value these rates had all the budgets and all the payments on bonds remain the same, these payments on bonds, these rates should have dropped. But instead, because of increases in budgets and increases in probably bond issues or maybe increases in bond issue payments, almost all, all the way down you look at it, almost every entity took a tax increase for property tax purposes.

Again, it's always the value that is calculated by the Assessor and that's by law. The taxes can go anywhere, depending on where the Commission, the school district, the City Council, whomever the tax authority is there, they're the ones that decided what kind of budget they need and what kind of money they need to pay off bonds. So when you take the assessed value, divided by how much money the entities need, that's how you get the tax rate.

COMMISSIONER VIGIL: Okay.

MR. MARTINEZ: So I stand for any questions or anything else you may want to ask me.

COMMISSIONER VIGIL: Questions? Commissioner Anaya.

COMMISSIONER ANAYA: Madame Chair, Domingo, so when those budgets are created, what opportunity does the public have to question them? Do they have public hearings for the public to come in and be for or against the budget that's – for example, the municipalities put together or the district, school district?

MR. MARTINEZ: Yes, Commissioner Anaya. Basically, what the laws dictate like here in the County, you are supposed to set budgets in a public hearing, and that's when people should be able to come in and voice their opposition or in favor of the budget, and what they believe is in each line item.

COMMISSIONER ANAYA: So, when they set their budgets, I guess you don't know if there was any opposition or not, because they go back and forth with each budget. It seems like they could present whatever they want and then the DFA gets in and just rubber-stamps it. Correct?

MR. MARTINEZ: Basically, what DFA does, they look at the law. There's some mechanisms within the law and the property tax code that's called the yield control that only allows you to go up five percent of budget. But in some cases it goes up a little bit more than five percent because of the way they calculate it, and that's what the legislature is studying now to see what other caps they can put on the yield control to make it less – more restrictive on being able to increase those budgets further than five percent.

COMMISSIONER ANAYA: So the budget that we have here from each of these entities, did it go up more than five percent?

MR. MARTINEZ: Except in a few cases. If you look at the Pojoaque School District, the Pojoaque School District operating non-residential went up almost 16 percent. That's correct.

COMMISSIONER ANAYA: Thank you.

COMMISSIONER VIGIL: Commissioner Montoya, do you have any

questions?

COMMISSIONER MONTOYA: No.

COMMISSIONER VIGIL: Okay. What's the pleasure of the Board?

COMMISSIONER ANAYA: So moved.

COMMISSIONER VIGIL: There's a motion to adopt the tax rates as calculated by the Department of Finance. Is there a second?

COMMISSIONER MONTOYA: Second.

COMMISSIONER VIGIL: Okay. Motion and second. Any further discussion?

**The motion passed by unanimous [3-0] voice vote.**

COMMISSIONER VIGIL: Thank you, Mr. Martinez.

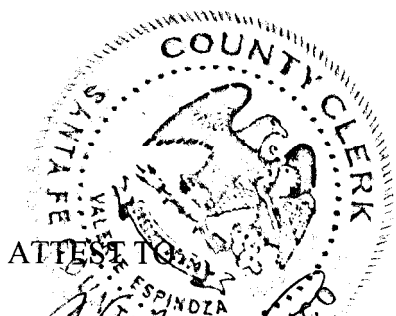
MR. MARTINEZ: Thank you.

COMMISSIONER VIGIL: Thank you, Harry.

COMMISSIONER MONTOYA: You're welcome.

**V. Adjournment**

Vice Chair Vigil declared this meeting adjourned at 10:36 a.m.



ATTEST TO  
*Valerie Espinoza*

VALERIE ESPINOZA  
SANTA FE COUNTY CLERK

Approved by:

*Virginia Vigil*  
Board of County Commissioners  
Virginia Vigil, Vice Chairman

Respectfully submitted:

*Karen Farrell*  
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