


**SANTA FE COUNTY  
LEGAL DEPARTMENT  
MEMORANDUM**

**To:** The Board of County Commissioners  
Roman Abeyta, County Manager

**From:** Stephen C. Ross, County Attorney 

**Date:** April 4, 2009

**Re:** The Low Income Property Tax Rebate

Attached is the proposed Low Income Property Tax rebate ordinance, which was proposed for adoption by the Board of County Commissioners on February 24. If adopted, the low income property tax rebate could be claimed for the 2009 income tax year. The ordinance would apply for the 2009 tax year and subsequent tax years until repealed by ordinance of the Board. Minor changes to form of the ordinance have been made to spell this out clearly (see attached). It is suggested that any motion to approve the ordinance include these proposed changes.

The low income property tax rebate permits persons whose modified gross income is less than that specified in the following table to claim a rebate in the amount specified in the right hand column:

**LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE**

Taxpayer's Modified Gross Income Property Tax Rebate

Over	But Not Over	
\$ 0	8,000	75% of property tax liability
8,000	10,000	70% of property tax liability
10,000	12,000	65% of property tax liability
12,000	14,000	60% of property tax liability
14,000	16,000	55% of property tax liability
16,000	18,000	50% of property tax liability
18,000	20,000	45% of property tax liability
20,000	22,000	40% of property tax liability
22,000	24,000	35% of property tax liability.

The rebate is limited to three hundred fifty dollars per return and, if a return is filed separately that could have been filed jointly, the tax rebate cannot exceed one hundred

seventy-five dollars. A tax rebate is not allowed for person whose modified gross income exceeds twenty-four thousand dollars. The rebate is claimed on Form PIT-RC of the taxpayer's New Mexico state income tax form (see copy attached).

Prior to December 31 of each year when the ordinance is in effect, the Taxation and Revenue Department must certify to the county the amount of the loss of income tax revenue to the State on account of the property tax rebates to taxpayers. The County is required to promptly promptly pay the amount certified. If a county fails to pay the amount certified within thirty days of the date of certification, the Department may enforce collection of the amount by action against the County and may withhold revenue distributions.

THE BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY

ORDINANCE NO. 2009-\_\_\_\_\_

**AN ORDINANCE CREATING THE LOW INCOME TAX REBATE;  
ESTABLISHING THE TAX YEARS TO WHICH THE REBATE APPLIES;  
PROVIDING FOR REPEAL FOLLOWING THE PUBLIC HEARING  
PROVIDED FOR IN NMSA 1978, SECTION 7-2-14.3 (2003)**

**BE IT ORDAINED BY THE GOVERNING BODY OF SANTA FE COUNTY,  
NEW MEXICO:**

**Section One. Creating the Low Income Tax Rebate.** The low income tax rebate provided by NMSA 1978, Section 7-2-14.3 (2003) shall be and hereby is adopted in Santa Fe County for the 2009 and subsequent tax years.

**Section Two. Tax Years to Which Rebate is Applicable.** The Low Income Tax Rebate created in Section 1 of this Ordinance shall apply to the 2009 tax year and to subsequent tax years until repealed as set forth in Section Three of this Ordinance.

**Deleted:** Repeal.

**Section Three. Repeal.** Repeal of the Low Income Tax Rebate may be accomplished by ordinance following the biannual public hearing described in NMSA 1978, Section 7-2-14.3.

**Deleted:** be in effect until repealed.

**Deleted:** only

**PASSED, APPROVED AND ENACTED** this 14th day of April, 2009, by the Board of County Commissioners of Santa Fe County.

**Deleted:** \_\_\_\_\_

**Deleted:** March,

**THE BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY**

By: \_\_\_\_\_  
Mike Anaya, Chair

**ATTEST:**

\_\_\_\_\_  
Valerie Espinoza, Santa Fe County Clerk

**Approved As To Form:**

\_\_\_\_\_  
Stephen C. Ross, County Attorney

**THE BOARD OF COUNTY COMMISSIONERS  
OF SANTA FE COUNTY**

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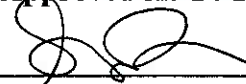
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OF SANTA FE COUNTY**

By: \_\_\_\_\_  
Mike Anaya, Chair

**ATTEST:**

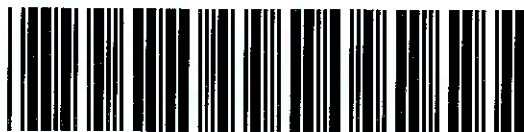
\_\_\_\_\_  
Valerie Espinoza, Santa Fe County Clerk

**Approved As To Form:**

  
\_\_\_\_\_  
Stephen C. Ross, County Attorney

# 2008 PIT-RC

## NEW MEXICO REBATE AND CREDIT SCHEDULE



This schedule may be used by individuals who qualify for one or more refundable rebates and credits offered by New Mexico. Include Schedule PIT-RC with your Personal Income Tax Return, Form PIT-1.

Print your name (first, middle, last)

YOUR SOCIAL SECURITY NUMBER

**SECTION I: QUALIFICATIONS FOR REBATES AND CREDITS REPORTED IN SECTIONS II THROUGH V.** Complete Section I to claim the following rebates and credits in Sections II through V. To claim any refundable tax credits in Section VI, you do not need to complete Section I.

Persons with Modified Gross Income of:

**\$16,000 or less who are age 65 or older** may qualify for the **Property Tax Rebate**.

**\$27,248 or less** may qualify for the **New Mexico Child Day Care Credit**.

**\$22,000 or less** may qualify for the **Low Income Comprehensive Tax Rebate**.

**\$24,000 or less** who live in **Los Alamos County ONLY** may qualify for a **Low Income Property Tax Rebate**.

READ REBATE AND CREDIT SCHEDULE INSTRUCTIONS FOR COMPLETE ELIGIBILITY REQUIREMENTS.

- A. Were you a resident of New Mexico during any portion of the tax year? YES ☐ NO ☐
- B. Were you physically present in New Mexico for at least six months in 2008? YES ☐ NO ☐
- C. Were you a dependent of another taxpayer for income tax purposes in 2008? YES ☐ NO ☐

### INMATE OF PUBLIC INSTITUTION

Check the appropriate box(es) if:

☐ TAXPAYER or ☐ SPOUSE  
was an inmate of a public institution in 2008  
for a period of more than six months.

### CALCULATE ALLOWABLE HOUSEHOLD MEMBERS AND EXTRA EXEMPTIONS

1. Number of exemptions from line 2 of Form PIT-1.....1
2. a. Enter number of household members who DO NOT qualify. If all exemptions qualify, leave blank.  
(See PIT-RC instructions).....2a -
- b. Subtract 2a from 1. Number of allowable household members.....2b =
- c. Extra Exemption: Check box if you are blind: ☐  
(If Married Filing Jointly) if your spouse is blind: ☐ Add the number of boxes checked. Enter here.....2c +
- d. Add lines 2b and 2c.....2d =
- e. If you are 65 or older enter "2".....2e +
- f. If Married Filing Jointly and your spouse is 65 or older enter "2".....2f +
- g. Add lines 2d, 2e and 2f.....2g =
- h. If you checked filing status (3) Married Filing Separately on your Form PIT-1, enter the number  
of exemptions your spouse claimed on line 2g of his or her PIT-RC if any.....2h +
3. Add lines 2g and 2h. Enter here and on line 13a on page 2 of this form.....3 =

**CALCULATE MODIFIED GROSS INCOME** - Modified Gross Income, generally, is all income of the taxpayer and household members, both taxable and nontaxable, and undiminished by losses. See instructions for certain types of income that do not have to be included in modified gross income.

**NOTE:** If Married Filing Separately, be sure to include spouse's income.

- |   |   |    |    |
|---|---|----|----|
| 4. Wages, salaries, tips, etc.....  | 4 |    | 00 |
| 5. Social Security benefits, pensions, annuities and Railroad Retirement.....   | + | 5  | 00 |
| 6. Unemployment and Workers' Compensation benefits.....   | + | 6  | 00 |
| 7. Public assistance, TANF, welfare benefits and Supplemental Security Income (SSI).....  | + | 7  | 00 |
| 8. Net profit from business, farm or rentals. If a loss, enter zero. Do not enter a negative number.....  | + | 8  | 00 |
| 9. Capital gains undiminished by capital losses.....  | + | 9  | 00 |
| 10. Gifts of cash or marketable tangible items received. (Must be given a reasonable value.).....   | + | 10 | 00 |
| 11. All other income such as interest, dividends, gambling winnings, insurance settlements, scholarships, grants, VA benefits, trust income and inheritance, alimony and child support..... | + | 11 | 00 |
| 12. Modified Gross Income (Add lines 4 through 11) Enter total on line 12 and on line 13 of page 2.<br>(Must equal or exceed Federal Adjusted Gross Income from line 7 of Form PIT-1.)..... | = | 12 | 00 |

## 2008 PIT-RC (page 2)

YOUR SOCIAL SECURITY NUMBER

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### SECTION II: LOW INCOME COMPREHENSIVE TAX REBATE

(If line 13 is MORE than \$22,000, DO NOT COMPLETE this section.)

13. Enter Modified Gross Income from line 12.	13		00
a. Enter total exemptions from line 3.	13a		
14. Low Income Comprehensive Tax Rebate: On table 1 in the instructions, find the Modified Gross Income range that includes the amount on line 13, then move across to the column that matches the number of exemptions on line 13a. (Married couples filing separately must divide result by two.)	14		00

### SECTION III: FOR PERSONS 65 OR OLDER - PROPERTY TAX REBATE

(If line 13 is more than \$16,000, do NOT complete this section.)

15. PROPERTY OWNED - Tax billed for the calendar year on principal place of residence.	15		00
16. PROPERTY RENTED			
a. Amount of rent paid during the tax year for principal place of residence.	16a		00
Check if the amount entered on line 16a includes rent paid on your behalf by a government entity.	16b		00
b. Multiply line 16a by .06 and enter the amount here.			
17. REBATE AMOUNT			
a. Add lines 15 and 16b and enter the total here.	17a		00
b. Find the Modified Gross Income range, table 2 in the instructions, that corresponds to the amount on line 13. Read across to the matching number in the Maximum Property Tax Liability table, and enter amount here.	17b		00
c. Property Tax Rebate: Subtract line 17b from 17a. Do not enter more than \$250, or more than \$125 if Married Filing Separately.	17c		00

### SECTION IV: ADDITIONAL LOW INCOME PROPERTY TAX REBATE for Los Alamos County residents only.

(If line 13 is over \$24,000, do NOT complete this section.)

18. REBATE AMOUNT			
a. PROPERTY OWNED only. - Tax billed for the calendar year on principal place of residence.	18a		00
b. Find the Modified Gross Income range, table 3 in the instructions, that corresponds to the amount on line 13. Read across to the matching percentage in the Property Tax Rebate Percentage column and enter here.	18b		%
c. Multiply line 18a by line 18b and enter here. Do not enter more than \$350 or \$175 if Married Filing Separately.	18c		00

### SECTION V: NEW MEXICO CHILD DAY CARE CREDIT (If Modified Gross Income on line 13 is \$27,248

or less, use the worksheet in the instructions for 2008 PIT-RC Schedule to figure your available Child Day Care Credit. Attach the worksheet and Forms PIT-CG.)

19. Enter either the total of Column G or \$1,200, WHICHEVER IS LESS.	19		00
20. Number of qualified dependents under age 15 receiving child day care.	20		
21. Enter portion of Federal Child Care Credit applied against your federal tax from Form 1040 or 1040A.	21		00
22. New Mexico child day care credit: Subtract line 21 from line 19. (Married couples filing separately must divide result by two.)	22		00

### SECTION VI: REFUNDABLE TAX CREDITS

23. Refundable medical care credit for persons 65 or older. (See PIT-RC instructions)	23		00
24. Approved film production tax credit claimed. (Attach Form RPD-41228)	24		00
25. Working families tax credit. (You must complete both lines 25 and 25a or the deduction will be denied.)	25		00
25a. The amount of Federal Earned Income Credit reported on your 2008 federal income tax return.	25a		00
26. Special needs adopted child tax credit.	26		00
27. Renewable energy production tax credit. (Attach Form RPD-41227)	27		00

### SECTION VII: TOTAL REBATES AND CREDITS CLAIMED

28. Add lines 14, 17c, 18c, 22, 23, 24, 25, 26 and 27. Enter here and on line 21 of Form PIT-1.	28		00
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