

# Sandoval County Board of County Commissioners

## Agenda Item Summary

AGENDA ITEM # 2-6-14.8

### 1. REQUESTED MOTION

**ACTION REQUESTED:**

Approve the Publishing and Posting of an Ordinance for the Continuation of Emergency Communications and Emergency Medical Services Tax

**WHY ACTION IS NECESSARY (Summary):**

Sandoval County must pass an ordinance continuing the Emergency Communications and Emergency Medical Services Tax or the current tax will automatically repeal on July 1, 2014. This tax is used to pay for emergency dispatch services and part of the salaries for paid emergency medical providers in Sandoval County.

### 2. REQUESTOR

COMMISSIONER SPONSORED:  YES  NO

DISTRICT: < SELECT DISTRICT >

DIRECTOR / ELECTED: Fire Chief James Maxon

DIVISION: Fire/Emergency Medical Service

ELECTED OFFICE:

ATTACHMENTS:  YES  NO

### 3. MEETING DATE

February 6, 2014

### 4. AGENDA (To be completed by County Manager)

PROCLAMATION

PRESENTATION

CONSENT

REGULAR

APPEAL

### 5. RECOMMENDATIONS

Request approval

### 6. FISCAL IMPACT

The ability for Sandoval County to provide emergency communications and emergency medical services would be significantly reduced without the .25% tax in place. [Approx. \$620,000.00 in revenue is currently received.]

### 7. RECOMMENDED APPROVAL (Initials & Date)

Department Director/Elected Official	Human Resources	Purchasing	County Attorney	Finance Budget	County Manager	Other
JHM 1-27-14	_____	_____	PFT 1/27/14	CCH 1/29/14	PPR 1/29/14	_____

### 8. COMMISSION ACTION

Approved

Denied

Deferred

Other

**ORDINANCE NO. \_\_\_\_\_**

**AMENDING THE SANDOVAL COUNTY EMERGENCY COMMUNICATIONS AND  
EMERGENCY MEDICAL SERVICES TAX [SANDOVAL COUNTY CODE OF  
ORDINANCES SEC. 36-154, ET. SEQ. (ORDINANCE NO. 04-04-15.7B)],  
REMOVING SECTION 36-158 (DELAYED REPEAL).**

WHEREAS, on March 2, 2004, the voters of Sandoval County approved the continuation of a .25% Fire Protection Excise Tax, and;

WHEREAS, on April 15, 2004, pursuant to the County Local Option Gross Receipt Tax Act, §§ 7-20E-1 et seq., NMSA 1978, the Sandoval County Board of County Commissioners adopted Ordinance 04-04-15.7B which was later codified as SCC 36-154 et seq., (hereinafter referred to as the "Ordinance"), thereby implementing an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported pursuant to the New Mexico Gross Receipts and Compensation Tax Act, and;

WHEREAS, the effective date of the Ordinance was July 1, 2004, and;

WHEREAS, Section 36-158, of the Ordinance, entitled "Delayed Repeal" provides that the Ordinance is repealed effective July 1, 2014, because the version of §7-20E-22 in effect at the time the Ordinance was adopted limited the period for which the tax could to imposed to ten years, and;

WHEREAS, Section 7-20E-22 was amended in 2004, to delete the ten year limit, and;

WHEREAS, the Board has determined that it is in the best interests of the citizens of Sandoval County to extend the tax beyond July 1, 2014, and;

WHEREAS, the New Mexico Taxation and Revenue Department (hereinafter referred to as "TRD"), with specific reference to Sandoval County stated that,

Effective July 1, 2004, SB-88 (2004 Legislative Session) repealed the mandatory expiration of ordinances adopting the County Fire Protection Excise Tax, County Correctional Facility Gross Receipts Tax and the County Emergency Communications and Emergency Medical Services Tax. Ordinances that were adopted prior to this legislation included the mandatory repeal language. As a result of this change ordinances adopted before implementation of SB-88 will need to be amended or replaced to remove the mandatory repeal language that currently exists.

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY  
OF SANDOVAL, THE GOVERNING BODY OF SANDOVAL COUNTY:**

Section 1. Sandoval County Ordinance 36-154 et. seq. (04-04-15.7B), is hereby amended to remove Section 36-158 (entitled "Delayed Repeal") from the Ordinance.

Section 2. All the remaining provisions of Sandoval County Ordinance 36-154 et. seq. (04-04-15.7B) are hereby preserved and maintained.

Passed and adopted by the County Commission this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

BOARD OF COUNTY COMMISSIONERS  
OF SANDOVAL COUNTY

\_\_\_\_\_  
Darryl F. Madalena, Chair

\_\_\_\_\_  
Orlando Lucero, Vice Chair

\_\_\_\_\_  
Nora Scherzinger, Member

\_\_\_\_\_  
Don Chapman, Member

\_\_\_\_\_  
Glenn Walters, Member

ATTEST:

\_\_\_\_\_  
Eileen Garbagni, County Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Patrick F. Trujillo, County Attorney