



Torrance County
Ordinance 2004-2

State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on **08/27/2004 A.D.** at
2: 42 PM and duly recorded as Instrument # **2043790** in book **303** at page
00621 in the records of Torrance County. **1+ 1** pages. Witness my hand and
Seal of Office. Linda Jaramillo, County Clerk, Torrance County, NM.
Deputy Clerk *PK*

Torrance County Ordinance 2004-2

Adopting a County Infrastructure Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county area outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in the county area, an excise tax equal to one-eighth of one percent (.125%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be know as the "county infrastructure gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county infrastructure gross receipts tax shall be imposed on the gross receipts arising from;

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county, or
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county infrastructure gross receipts tax will be used for the purpose(s) listed below:

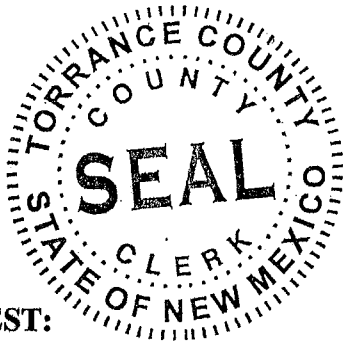
- A. The repair, replacement, construction, or acquisition of any county infrastructure improvements
- B. The construction, reconstruction or improvement of roads, streets, or bridges, including acquisition of rights of way

Section 5. Effective Date. The effective date of the county infrastructure gross receipts tax shall be either January 1 or July 1 of 2005, whichever date occurs first after the expiration of three months from the date when the results of the election are certified

to be in favor of the ordinance's adoption and the adopted ordinance is delivered or
mailed to the Taxation and Revenue Department.

**ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH
DAY OF AUGUST 2004.**

TORRANCE COUNTY COMMISSION



ATTEST:

Sandra Garamella
County Clerk

Jim Frost

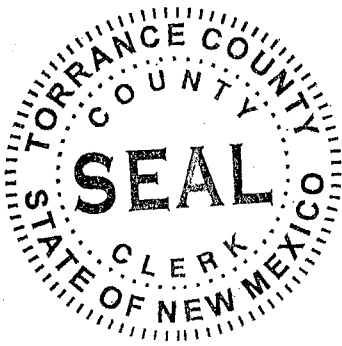
Jim Frost, District 1

Tito Chavez

Paul M. (Tito) Chavez, District 2

Chester Riley, Jr.

Chester Riley, Jr., District 3



Torrance County
Ordinance 2004-3

State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on 08/27/2004 A.D. at
2:47 PM and duly recorded as Instrument # 2043791 in book 303 at page
00623 in the records of Torrance County. 1+ 1 pages. Witness my hand and
Seal of Office. Linda Jaramillo, County Clerk, Torrance County, NM.
Deputy Clerk

JK

Torrance County Ordinance 2004-3

Adopting a County Capital Outlay Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county for the privilege of engaging in business in the county an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be know as the "county capital outlay gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county capital outlay gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county;
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county capital outlay gross receipts tax will be used for the purpose(s) listed below:


- A. The construction, reconstruction or improvement of roads, streets, or bridges, including acquisition of rights of way
- B. Various county building and infrastructure projects and/or for the payment of revenue bonds for infrastructure purposes.

Section 5. Effective Date. The effective date of the county capital outlay gross receipts tax shall be either January 1 or July 1 of 2005, whichever date occurs first after the expiration of three months from the date when the results of the election are certified

to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH DAY OF AUGUST 2004.

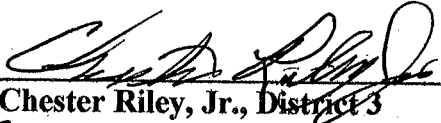
TORRANCE COUNTY COMMISSION



Jim Frost, District 1

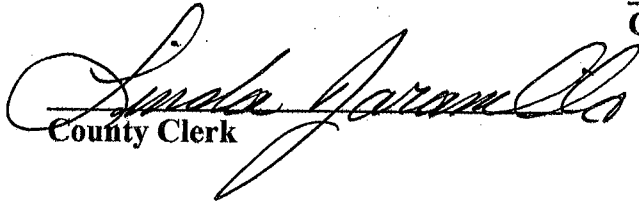


Paul M. (Tito) Chavez, District 2



Chester Riley, Jr., District 3





County Clerk



State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on 08/27/2004 A.D. at
2: 52 PM and duly recorded as Instrument # 2043792 in book 303 at page
00625 in the records of Torrance County. 1+ 1 pages. Witness my hand and
Seal of Office. Linda Jaramillo, County Clerk, Torrance County, NM.
Deputy Clerk

JK

Torrance County Ordinance 2004-4

Adopting a County Fire Protection Excise Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county area outside of the boundaries of any incorporated municipality, for the privilege of engaging in business in the county area, an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be know as the "county fire protection excise tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county fire protection excise tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county fire protection excise tax will be used for the purpose(s) listed below:

- A. The financing of operational expenses, ambulance services and capital outlay costs for all Torrance County volunteer fire districts and ambulance services provided by the county.

Section 5. Effective Date. The effective date of the county fire protection excise tax shall be either January 1 or July 1 of 2005, whichever date occurs first after the expiration of at least three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1 of 2005, whichever date occurs first after the

expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

**ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH
DAY OF AUGUST 2004.**

TORRANCE COUNTY COMMISSION



Jim Frost

Jim Frost, District 1

Tito Chavez

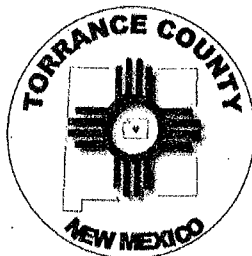
Paul M. (Tito) Chavez, District 2

Chester Riley, Jr.

Chester Riley, Jr., District 3

Linda Gammella

County Clerk



State of New Mexico County of Torrance
I, hereby certify that this instrument was filed for record on 08/27/2004 A.D. at
2: 55 PM and duly recorded as Instrument # 2043793 in book 303 at page
00627 in the records of Torrance County. 1+ 1 pages. Witness my hand and
Seal of Office. Linda Jaramillo, County Clerk, Torrance County, NM.
Deputy Clerk *JK*

Torrance County Ordinance 2004-5

Adopting a Countywide Emergency Communications and Emergency Medical Services Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county for the privilege of engaging in business in the county area, an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be know as the "countywide emergency communications and emergency medical services tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No countywide emergency communications and emergency medical services tax shall be imposed on the gross receipts arising from:

A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county;

B. direct broadcast satellite services

Section 4. Dedication. Revenue from the countywide emergency communications and emergency medical services tax shall be dedicated to one or both of the following purposes:

A. operation of an emergency communications center that has been determined by the Local Government Division of the Department of Finance and Administration to be a consolidated public safety answering point; or

B. operation of emergency medical services provided by the county.

Section 5. Effective Date. The effective date of the countywide emergency communications and emergency medical services tax shall be either January 1 or July 1 of 2005, whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinances' adoption and the adopted ordinance is delivered or mailed to the Taxation and revenue Department.

**ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH
DAY OF AUGUST 2004.**

TORRANCE COUNTY COMMISSION



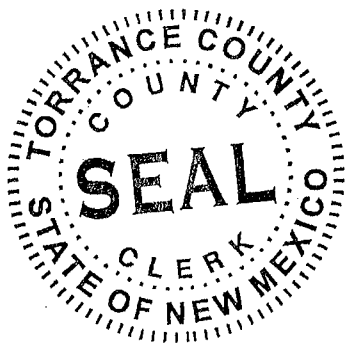
ATTEST:

[Handwritten Signature]
County Clerk

[Handwritten Signature]
Jim Frost, District 1

[Handwritten Signature]
Paul M. (Tito) Chavez, District 2

[Handwritten Signature]
Chester Riley, Jr., District 3



Torrance County
Ordinance 2004-6

State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on 08/27/2004 A.D. at
3: 00 PM and duly recorded as Instrument # 2043794 in book 303 at page
00629 in the records of Torrance County. 1+ 1 pages. Witness my hand and
Seal of Office, Linda Jaramillo, County Clerk, Torrance County, NM
Deputy Clerk *LJK*

Torrance County Ordinance 2004-6

Adopting a County Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-sixteenth of one percent (.0625%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "one-sixteenth increment of the county gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county gross receipts tax will be used for the purpose(s) listed below:

- A. county general fund for general county operation purposes

Section 5. Effective Date. The effective date of the one-sixteenth increment of the county gross receipts tax shall be either January 1 or July 1 of 2005, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1 of 2005 whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

**ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH
DAY OF AUGUST 2004.**

TORRANCE COUNTY COMMISSION



Jim Frost

Jim Frost, District 1

Tito Chavez

Paul M. (Tito) Chavez, District 2

Chester Riley, Jr.

Chester Riley, Jr., District 3

[Signature]

County Clerk



State of New Mexico County of Torrance
I, hereby certify that this Instrument was filed for record on 08/27/2004 A.D. at
3: 03 PM and duly recorded as Instrument # 2043795 in book 303 at page
00631 in the records of Torrance County. 1+ 1 pages. Witness my hand and
Seal of Office. Linda Jeramilla, County Clerk, Torrance County, NM,
Deputy Clerk *LK*

Torrance County Ordinance 2004-7

Adopting a County Correctional Facility Gross Receipts Tax

BE IT ORDAINED BY THE GOVERNING BODY OF TORRANCE COUNTY:

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to one-eighth of one percent (.125%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Correctional Facility Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "county correctional facility gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county correctional facility gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation, or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services

Section 4. Dedication. Revenue from the county correctional facility gross receipts tax will be used for the purpose(s) listed below:

- A. operating, maintaining, constructing, purchasing, furnishing, equipping, rehabilitating, expanding or improving a judicial-correctional or county correctional facility or the grounds of a judicial-correctional or county correctional facility, including acquiring and improving parking lots, landscaping, transporting or extraditing prisoners or for the payment of principal and interest on revenue bonds.

Section 5. Effective Date. The effective date of the county correctional facility gross receipts tax shall be either January 1 or July 1, 2005, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election

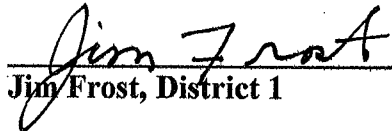
is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1 of 2005 whichever date occurs first after the expiration of three months from the date when the results of the election are certified to be in favor of the ordinance's adoption.

**ADOPTED BY THE GOVERNING BODY OF TORRANCE COUNTY THIS 27TH
DAY OF AUGUST 2004.**

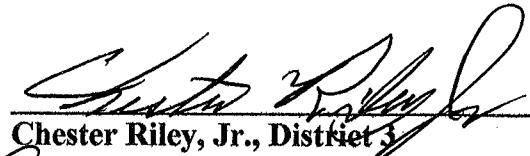
TORRANCE COUNTY COMMISSION

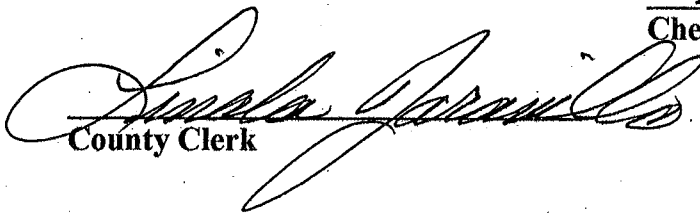


ATTEST:


Jim Frost, District 1


Paul M. (Tito) Chavez, District 2


Chester Riley, Jr., District 3


County Clerk