

# **CURRY COUNTY COMMISSION RESOLUTION 2010-42**

## **IN POSITION OF ADMINISTRATIVE FEE**

**WHEREAS**, the Curry County Treasurer's Office is required and obligated to collect taxes on real property situated in Curry County, and;

**WHEREAS**, upon receipt of the property tax schedule prepared by the County Assessor, the County Treasurer is required by law to prepare and mail a property tax bill no later than November 1 of each tax year, and;

**WHEREAS**, pursuant to Section 7-38-36.1, NMSA 1978, if the property tax on property for which a property tax bill is prepared, is less than five dollars (\$5.00), the Board of County Commissioners, may, by resolution, charge an administrative fee equal to the difference between the amount of the property tax and five dollars (\$5.00), but no administrative fee shall be charged if there is no tax bill, and;

**WHEREAS**, any administrative fee adopted by the Curry County Board of County Commissioners must be separately identified and stated in the property tax bill and is to be included in the total shown on the bill, and;

**WHEREAS**, The Administrative fee authorized by the Board of County Commissioners shall be collected and its collection enforced as if it were a property tax except that no interest or penalty shall accrue or be charged because of its non-payment, and;

**WHEREAS**, the Administrative fee approved by the Board of the County Commissioners shall be distributed to the County General Fund when collected and shall not be distributed to the governmental units to which the property tax is distributed pursuant to Section 7-38-43, NMSA 1978.

**NOW, THEREFORE BE IT HEREBY RESOLVED**, that until such time as this Resolution may be revoked, rescinded or amended, that the Board of County Commissioners of Curry County, hereby approve and do hereby charge that an administrative fee for collection of property tax equal to the difference between the amount of the property tax and five dollars (\$5.00), provided by Section 7-38-36.1A NMSA 1978.

**RESOLVED**, this 17<sup>th</sup> day of August, 2010.

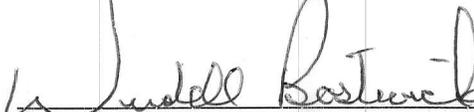
BOARD OF COUNTY COMMISSIONERS  
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