MISC Book 121 Page 4352

Filed For Record 8/8/89 at 4:55PM Stella M. Lopez, Recorder

ORDINANCE NO. 89-2

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLFAX COUNTY, NEW MEXICO.

Section 1. **Imposition of Tax.** There is imposed on any person engaging in business in this county area for the privilege of engaging in business in this county area an excise tax equal to 1/4 percent 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 Fire Protection Excise Tax Act as it now exists or as it may be amended and shall be known 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. the transmission of messages by wire or other means from one point within the county area to another point outside the county area; or

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

Section 4. **Dedication.** The revenue derived from the county fire protection excise tax will be used for the purpose(s) listed below: ______

Financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the county

Section 5. **Effective Date.** The effective date of the county fire protection excise tax shall be July 1,1990 and shall expire five years from the effective date of the ordinance imposing the tax.

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY

THIS 8th DAY OF AUGUST 19 89.

ATTEST:

Stella M. Lopez
County Clerk Stella M. Lopez

Mary Ann M. Hunter
Chairman of the Board of County Commissioners
Mary Ann M. Hunter

I hereby certify that the ______ county fire protection excise tax ordinance was duly enacted by a vote of the electorate on ______, 19 ___, and the results of the election have been certified by me on ______, 19 ___.

______
County Clerk

______
Chairman of the Board of County Commissioners

(Taxation & Revenue Department - County Fire Protection Excise Tax - Model Ordinance 5/86)

MISC. BOOK 121 Page 4845

Filed For Record 9/28/89 at 9:18 AM Stella M. Lopez, Recorder

ORDINANCE NO. 89-2

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLFAX COUNTY, NEW MEXICO.

Section 1. **Imposition of Tax.** There is imposed on any person engaging in business in this county area for the privilege of engaging in business in this county area an excise tax equal to 1/4 percent 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 Fire Protection Excise Tax Act as it now exists or as it may be amended and shall be known 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. the transmission of messages by wire or other means from one point within the county area to another point outside the county area; or

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

(Taxation & Revenue Department - County Fire Protection Excise Tax - Model Ordinance 5/86)

Section 4. **Dedication.** The revenue derived from the county fire protection excise tax will be used for the purpose(s) listed below: Financing the operational expenses, ambulance services or capital outlay costs of independent fire districts or ambulance services provided by the county

Section 5. **Effective Date.** The effective date of the county fire protection excise tax shall be July 1,1990 and shall expire five years from the effective date of the ordinance imposing the tax.

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY

THIS 8th DAY OF AUGUST 19 89.

ATTEST:

Stella M. Lopez
County Clerk Stella M. Lopez

Mary Ann M. Hunter
Chairman of the Board of County Commissioners
Mary Ann M. Hunter

I hereby certify that the Colfax county fire protection excise tax ordinance was duly enacted by a vote of the electorate on September 26, 19 89, and the results of the election have been certified by me on Sept.27, 19 89.

Stella M. Lopez
County Clerk

Mary Ann M. Hunter
Chairman of the Board of County Commissioners

(Taxation & Revenue Department - County Fire Protection Excise Tax - Model Ordinance 5/86)

ORIGINAL AFFIDAVIT OF PUBLICATION
IS IN COUNTY MANAGER'S OFFICE

Affidavit of Publication

STATE OF NEW MEXICO)
) ss.
COUNTY OF COLFAX)

The undersigned, being first duly sworn according to law, on his oath deposes and says that he is the business manager of the newspaper named "The Raton Daily Range" and that he has personal knowledge of the facts stated herein; that the said "The Raton Daily Range" is a daily newspaper of general paid circulation printed and published in the County of Colfax and State of New Mexico and entered under the Second class postal privilege in said county, and having been uninterruptedly and continuously printed and published in said County during the period of more than six months next prior to the date of publishing of the first issue of the publication or notice concerning which this affidavit is made and a copy of which is hereto attached; that said newspaper is duly qualified for that purpose under the laws of the state of New Mexico; that the publication, a printed copy of which is hereunto attached and made a part of this affidavit, was published

in said newspaper once each week for One successive weeks, said publication having been made on the following dates, to-wit:

First publication: The 27th day of June, 1989

Second publication: The ________ day of ___________, 19___

Third publication: The ________ day of ___________, 19___

Fourth publication: The ________ day of ___________, 19___

Fifth publication: The ________ day of ___________, 19___

and that payment for such publication has been made or assessed as part of the Court costs in the case to which it relates.

[signature]
Business Manager

Subscribed and sworn to before me this 27 day of June, 1989.

Linda J. Meyers
Notary Public

My commission expires
7-17-91

PUBLISHER'S BILL

192 lines, 6 pt. type, One Times, $51.84
4EL AFF 4.00
55.84
Tax 3.62
Total $59.46

RRC 6/27
Colfax County, New Mexico
Notice of Adoption of Ordinance

Notice is hereby given of the title and general summary of the subject matter contained an ordinance duly adopted and approved by the County Commission of the County of Colfax, New Mexico, on June 26, 1989. Complete copies of the Ordinance are available for public inspection during normal and regular business hours of the County Clerk at the Colfax County Courthouse, Raton, New Mexico.

The title of the Ordinance is:

AUTHORIZING THE EXECUTION AND DELIVERY OF AN AMENDED AND RESTATED LEASE WITH PREPAYMENT OPTION AGREEMENT OF COLFAX COUNTY, NEW MEXICO, EVIDENCING A SPECIAL LIMITED OBLIGATION OF THE COUNTY TO PAY A PRINCIPAL AMOUNT OF $1,391,196 FOR THE PURPOSE OF DEFRAYING THE COST OF CONSTRUCTING, ACQUIRING AND EQUIPPING A JAIL FACILITY PROJECT FOR USE BY THE COUNTY; PROVIDING FOR THE PAYMENT OF THE PRINCIPAL OF AND INTEREST ON THE AGREEMENT SOLELY FROM PLEDGED GROSS RECEIPTS TAX REVENUES OF THE COUNTY AND REVENUES OF THE PROJECT; APPROVING THE FORM AND TERMS OF THE AGREEMENT AND OTHER DETAILS CONCERNING THE AGREEMENT; RATIFYING ACTIONS HERETOFORE TAKEN; REPEALING ALL ACTION INCONSISTENT WITH THIS ORDINANCE; AUTHORIZING THE TAKING OF OTHER ACTIONS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF THE AGREEMENT; AND DECLARING AN EMERGENCY.

The following is a general summary of the subject matter contained in the Ordinance:

Preambles of the Ordinance recite the authority of the County to incur obligations to finance the cost of acquiring a jail facility, to pledge gross receipts tax revenues and revenues to be derived from the jail facility to repayment of the obligations, recite that the obligation of the County shall be a special limited obligations and not a general obligation of the County and that certain documents have been placed on file with the County Commission.

Sections 1 through 3 ratify prior action taken by the County Commission and County officers; set forth certain findings of the County Commission regarding the obligations to be incurred by the County and with respect to the Project; set forth details of the obligations and provide that the County shall be obligated to pay $1,391,196 for the jail project and tht the net effective interest rate on the oligations will be determined prior to delivery of the obligations but will be less than 12%.

Sections 3 through 7 approve the form of the obligation to be delivered by the County; state that the obligation is a special limited obligation of the County and shall never constitute an indebtedness of the County within the meaning of any state Constitutional provision or statutory limitation; approve the form of a Ground Lease upon which the jail facility will be erected; and create special and seperate funds for payment of revenues to be used to pay the obligations.

Sections 8 through 10 relate to deposits of the revenues pledged to pay the obligations and flow of funds; provided details related to general administration of the funds and investment of moneys held in the funds; and provide for a lien on the tax revenues and project revenues for the benefit of the holders of the obligations.

Sections 11 through 13 provide that covenants contained in the Ordinance and related documents shall be binding and enforceable upon the County but shall not be a covenant or obligation of any officer of the County in his individual capacity and authorize execution of other documents related to the obligation of the County in the taking of other acts related to the Ordinance.

Sections 14 through 19 provide that the Ordinance is irrepealable until the obligation is