

12-3-1979

ORDINANCE

ENACTING AN OCCUPATION TAX ORDINANCE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ROOSEVELT COUNTY:

Section 1. TITLE. This ordinance may be referred to as the "Occupation Tax Ordinance".

Section 2. DEFINITIONS. As used in the Occupation Tax Ordinance:

- A. "county" means Roosevelt County.
- B. "board" means the board of county commissioners of Roosevelt County.
- C. "engaging in business" means operating, conducting, doing, carrying on, causing to be carried on, or pursuing any business, profession, occupation, trade or pursuit for direct or indirect benefit but does not include isolated or occasional transactions by persons who are neither regularly engaged in nor holding themselves out as being engaged in a business. A construction company having a construction site within the boundaries of the county but outside the boundaries of an incorporated municipality is engaging in business in the county.

D. "person" means any person or entity subject to the county occupation tax.

E. "occupation tax" means the tax imposed by this ordinance.

Section 3. IMPOSITION OF TAX.

A tax is imposed on all occupations, professions, trades, pursuits, utilities, corporations, or other institutions, establishments or businesses of whatever name or character for the privilege of doing business within the county. The tax applies only to the entities and persons named above that are engaging in business in the county and are not engaged in business solely within the boundaries of an incorporated municipality located in the county.

Section 4. RATE OF TAX.

The occupation tax imposed in Section 3 of the Occupation Tax Ordinance shall be at the rate of one tenth of one percent of the person's taxable gross receipts as computed pursuant to Sections 7-9-1 through 7-9-81 of the New Mexico Gross Receipts and Compensating Tax Act. However, in no event shall any person subject to the Occupation Tax pay less than \$5.00 per year.

Section 5. PAYMENT OF TAX.

A. Each person subject to the Occupation Tax shall file under oath each year a statement setting forth the person's New Mexico Taxpayer Identification Number and that portion of the person's taxable gross receipts that were subject to the Occupation Tax for the immediately preceding calendar year.

B. The statement shall be filed with the county clerk before March 16 of each year.

C. Payment of the occupation tax shall be made to the county clerk at the time the person files his gross receipts tax statement with the county clerk. Any portion of the Occupation Tax that remains unpaid on March 16 is delinquent.

Section 6. ENFORCEMENT.

A. If a person fails to file a statement under oath as required by this ordinance, the county clerk shall determine the person's gross receipts using all available information, and shall compute the amount of tax due including all applicable interest. The clerk shall mail the person notice of the amount owed and inform the taxpayer of his right to protest the determination of his gross receipts and the computation of the tax.

B. If the clerk determines that any statement contains incorrect or false information, the clerk may, as provided herein, at any time within four (4) years after the date the statement is filed, determine the person's gross receipts and compute the tax for the year in question and send the person notice of the tax owed together with interest along with a notice of his right to protest the determination of his gross receipts and the compu-

tation of the tax.

Section 7. INTEREST.

Interest at the rate of one percent (1%) per month, or any fraction thereof, will be charged on all delinquent occupation taxes.

Section 8. PROTEST HEARINGS.

A person whose gross receipts have been determined and whose tax has been computed for him pursuant to Section 6 of the County Occupation Tax has ten (10) days after receipt of the computation to protest to the board. The protest shall be filed with the county clerk and shall be heard at the next regular meeting of the board. At the protest hearing, the person may appear and present evidence of the amount of gross receipts of business done. If the board is satisfied after hearing the evidence that the determination of the person's gross receipts or computation of the taxes is not correct, then it shall recompute the tax based on the evidence before it. If, based on the evidence before it, the board is satisfied as to the county clerk's determination of the person's gross receipts and the computation of the occupation tax, then the county clerk's decision shall stand. All protested taxes must be paid within ten (10) days of the date the board makes it's decision.

Section 9. LIENS.

A. When the County Occupation Tax is delinquent, that tax constitutes a lien in favor of the County upon the personal property of the business. The county clerk shall file the lien in the county clerk's office when the Occupation Tax is delinquent.

B. Liens provided for herein may be foreclosed in the same manner in which security agreements are foreclosed.

Section 10. EFFECTIVE DATE AND PUBLICATION.

The effective date of this ordinance shall be the third day of January 1980, and it shall be published in full.

The foregoing proposed ordinance now becomes Roosevelt County Ordinance No. I and is hereby enacted.

Date - December 3, 1979



BOARD OF ROOSEVELT COUNTY COMMISSIONERS

Herschel Caviness
Herschel Caviness, Chairman

Clovie Chunn
Clovie Chunn, Member

Blonnie Rea
Blonnie Rea, Member

ATTEST:

Nelda Hayhurst
Nelda Hayhurst, Clerk

STATE OF NEW MEXICO
COUNTY OF ROOSEVELT
Recorded this

DEC 3 - 1979

At 11:30 O'Clock AM
Book 35 Page 275
Clerk NELDA HAYHURST
Deputy Jayce L. Fraze

