



SOCORRO COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION No 2011-45

ESTABLISHING PROCESSING FEES FOR  
REFUNDS OF PROPERTY TAX OVERPAYMENTS

**WHEREAS**, The Socorro County Commission met in a regularly scheduled meeting on May 10, 2011 at 10:00 A.M. in the Socorro County Annex Building; and,

**WHEREAS**, NMSA 1978, Section 7-38-38 (B) (1987) provides that "[i]f a taxpayer remits an amount in payment of his property taxes that exceeds the total property tax liability shown on the property tax bill, together with any applicable penalty and interest computed to the date payment is received by the county treasurer, a refund of the amount in excess shall be made to the taxpayer if either of the following conditions are met: (1) a written request for the refund is made by the taxpayer and received by the county treasurer within sixty days of the date the excess payment is received by the county treasurer; or (2) the county treasurer on his own initiative determines by June 30 of the year following the year for which taxes are imposed that an excess payment has been made; and,

**WHEREAS**, Article IX Section 14 of the New Mexico Constitution provides in part that "[n]either the state, nor any county, school district, or municipality, except as otherwise provided in this constitution, shall directly or indirectly lend or pledge its credit, or make any donation to or in aid of any person, association or public or private corporation...."

**WHEREAS**, a refund of a property tax overpayment is a benefit to a private person or entity that costs the County of Socorro processing fees and is therefore public aid to a private person or entity since the payment of property taxes are a private obligation and the exact amount of tax owed is known to the taxpayer; and,

**WHEREAS**, the overpayment cannot legally be accepted as payment for future taxes; and,

**WHEREAS**, due to financial constraints facing the County of Socorro and the increasing cost of processing refunds for overpayment of taxes, the County of Socorro has determined that it has become necessary to implement policy referencing such; and,

**WHEREAS**, the average cost of processing refunds is approximately \$25.00 depending on affecting factors and the County has no other revenue source to offset cost of processing and is only seeking to breakeven on cost; and,

**WHEREAS**, the cost to modify existing software "Property Tax Payment Program" is not cost efficient to accommodate future tax payments, and the acceptance of future tax payments must have prior approval by County Commissioners pursuant to NMSA 1978, Section 7-38-38.2; and,

**NOW THEREFORE BE IT RESOLVED**, that the County shall issue a refund for the overpayment of property taxes subject to the following requirements:

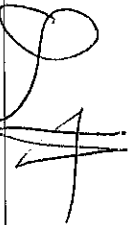
1. A \$25.00 "Processing-Fee" shall be applicable per parcel ID number.
2. The net amount of overpayment of property taxes must exceed \$25.00 to qualify for a refund.
3. The County shall wait two weeks after receiving the taxpayers check before processing a refund to ensure the check "clears".
4. Refunds checks shall be made payable to the individual or institution making the payment.
5. The processing fee for property tax overpayments may be waived and refunds for amounts of \$25.00 or less may be issued at the discretion of the County


- Treasurer or his/her designee if it is determined that the refund is owed because of an internal error.
- No refunds shall be made after June 30 of the year following the year for which taxes are imposed that an excess payment has been made.


**BE IT FURTHER RESOLVED** THAT Socorro County resolution 2005-43 and any other Socorro County resolution, rule or order in conflict with this resolution are hereby repealed with the adoption of this resolution.


**APPROVED, ADOPTED, AND PASSED** on this 10<sup>th</sup> day of May, 2011.

**BOARD OF COUNTY COMMISSIONERS**

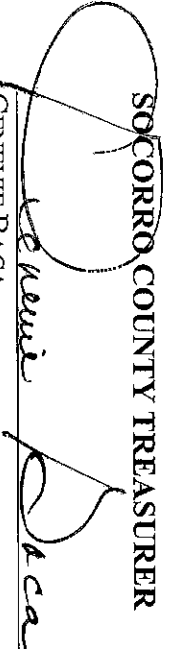
  
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DANIEL P. MONETTE, CHAIR  
DISTRICT IV

  
\_\_\_\_\_  
PAULINE JARAMILLO, VICE-CHAIR  
DISTRICT I


  
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PHILLIP ANAYA, COMMISSIONER  
DISTRICT III

  
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RÓMULO J. GRIEGO, COMMISSIONER  
DISTRICT II

  
\_\_\_\_\_  
JUAN JOSE GUTIERREZ, COMMISSIONER  
DISTRICT V

**SOCORRO COUNTY TREASURER**  
  
\_\_\_\_\_  
GENEVIEVE BACA

ATTEST BY:

  
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REBECCA (BECKY) VEGA, COUNTY CLERK

