

SOCORRO COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION № 2011- 69
WILD FIRE STIPEND PAY

WHEREAS, the Board of County Commissioners met in a regular meeting on Tuesday August 23, 2011 at 6:00 P. M. at the Socorro County Annex Building at 198 Neel Avenue in Socorro, NM; and,

WHEREAS, NMSA 1978, Section 3-18-1 (1972) provides that municipalities, and also counties pursuant to NMSA 1978, Section 4-37-1 (1995), have the power to “protect generally the property of its municipality and its inhabitants” and to “preserve peace and order”; and,

WHEREAS, NMSA 1978, Section 4-37-1 *et seq.* provides that counties may adopt ordinances and policies, not inconsistent with statutory or constitutional limitations placed on counties, to discharge those powers necessary and proper to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants; and,

WHEREAS, the Forestry Division of the New Mexico Energy, Minerals and Natural Resources Department, (“ENMRD”) through local government, pays Volunteer Fire Fighters a stipend to fight wildfires on behalf of the Department; and,

WHEREAS, the Internal Revenue Service had determined that a per call stipend paid to volunteer firefighters constitutes taxable compensation and is thereby subject to a withholding tax and the issuance of IRS Forms W-2 by the pass through entity; and,

NOW, THEREFORE BE IT RESOLVED, by the Socorro County Board of County Commissioners that following policy is adopted establishing financial control over — Socorro County Fire Department stipend payments, as a pass through entity for the ENMRD, to wild land fire fighters that fight wild fires subject to reimbursement by the ENMRD.

I. POLICY

- A. The District Chief(s), with approval of the County Fire Marshal, will distribute funds from reimbursements to Socorro County Volunteer Fire Department Members that respond to wild fires.
- B. No member(s) will be paid unless they have made arrangements with the County Human Resources Department to have an IRS Form W-2 issued them. These wild land fire fighters shall not be considered employees of Socorro County.

- C. This Socorro County Fire Marshal's Office will set pay to these wild land fire fighters commensurate with the member's level of training and red card category.

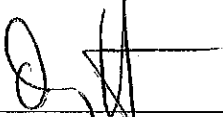
II. PROCEDURES

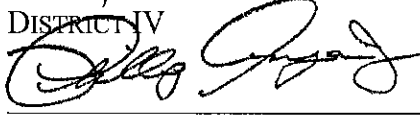
- A. All wild land fire fighters need to be signed up with County Human Resources and shall cause W-2 to be on file in that office before any payment is made. All payments will be made thru county payroll using regular payroll cycle.
- B. Wild land fire fighters will be paid at a rate that is set by the position that they filled during the fire.
- C. These rates will be set by the Socorro County Fire Marshal annually using rates provided by ENMRD.

PAYMENT WILL BE MADE ONLY AFTER REIMBURSEMENT IS RECEIVED FROM ENMRD.

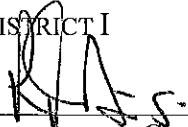
APPROVED, ADOPTED, AND PASSED on this 23rd day of August, 2011.

BOARD OF COUNTY COMMISSIONERS


DANIEL P. MONETTE, CHAIR
DISTRICT IV


PHILLIP ANAYA, COMMISSIONER
DISTRICT III



PAULINE JARAMILLO, VICE-CHAIR
DISTRICT I


RUMALDO J. GRIEGO, COMMISSIONER
DISTRICT II


JUAN JOSE GUTIERREZ, COMMISSIONER
DISTRICT V


FRED HOLLIS, FIRE MARSHAL

ATTEST BY:


REBECCA (BECKY) VEGA, COUNTY CLERK

