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QUAY COUNTY
ORDINANCE NO. 3

AN ORDINANCE ADOPTING A COUNTY GROSS RECEIPTS TAX

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

Section 1. Imposition of Tax. There is imposed on any person engaging in business in this county for the privilege of engaging in business in this county an excise tax equal to one eighth of one 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 amended. The tax imposed under this ordinance is pursuant to the County Gross Receipts Tax Act as it now exists or as amended and shall be known as the "county gross receipts 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 amended.

Section 3. Specific Exemptions. No county gross receipts 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 to another point outside the county; or
- B. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county.

Section 4. Dedication. A portion of the revenue collected under the county gross receipts tax will be dedicated toward a specific purpose or area of county government services listed below as to purpose(s) and amount(s) of such dedication: sixty per cent (60%) to county road fund; forty per cent (40%) to county general fund.

(Taxation & Revenue Department - Revenue Division - Model Ordinance - 5/83)

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CERTIFICATION

All microphotographic images of documents on this film strip are of authorized documents in the possession of this agency as noted in the Statement of Document Certification on file at this agency. These documents are routinely microfilmed as a necessary operation in the generation of an inviolate document file.

Nancy Arreola
CAMERA OPERATOR

10-19-93
DATE OF FILMING

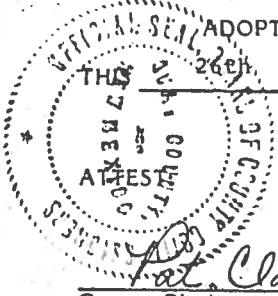
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9/17/97*

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Section 5. Effective Date. The effective date of the County Gross Receipts

Tax shall be January 1, 1984



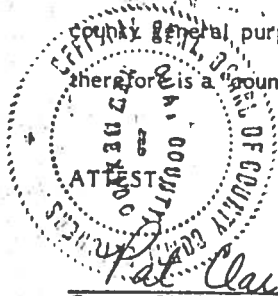
ADOPTED BY THE GOVERNING BODY OF QUAY COUNTY

THIS 26th DAY OF September 1983

Pat Clark
County Clerk

Fred Barnett
Chairman of the Board of
County Commissioners

I certify that QUAY County has imposed the maximum
County General purpose property tax rate as of June 19, 19 81, and
therefore is a "county" within the meaning of the County Gross Receipts Tax Act.



Pat Clark
County Clerk

Fred Barnett
Chairman of the Board of
County Commissioners

STATE OF NEW MEXICO } SS
COUNTY OF QUAY

I hereby certify that this instrument was filed
for record at 3:00 o'clock P M. on



SEP 26 1983

and was
duly re-
corded in
book 72
Disc page 281-282 of the records
County Clerk
Pat Clark
Deputy

(Taxation & Revenue Department - Revenue Division - Model Ordinance - 5/83)

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Nancy Farmer
CAMERA OPERATOR

10-19-83
DATE OF FILMING

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ATTACHMENT I

BOARD OF COUNTY COMMISSIONERS

AN ORDINANCE

3

ESTABLISHING SALARIES FOR COUNTY ELECTED OFFICIALS; DECLARING AN EMERGENCY

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS IN AND FOR THE COUNTY OF Quay, STATE OF NEW MEXICO:

Section 1: TITLE AND AUTHORITY.--This ordinance may be cited as the "Quay County Elected Officials Salary Ordinance" and is adopted pursuant to Section 4-37-1 NMSA 1978 (being Laws 1975, Chapter 312) and Section 4-44-12 NMSA 1978 (being Laws 1982, Chapter 39).

Section 2: DECLARATION OF PURPOSE.--Article X, Section 1 of the New Mexico Constitution requires the Legislature to classify counties and fix salaries for county officers. Sections 4-44-1 and 4-44-2 NMSA 1978 classify counties and fix the procedure for notification to counties of this classification; Sections 4-44-4 through 4-44-12 and 4-44-14 NMSA 1978 set the maximum salaries authorized by the Legislature for the variously classified counties.

It is therefore the purpose of this ordinance to establish salaries for elected county officers which do not exceed the maximum salaries established by law.

Section 3: SALARIES.--The following annual salaries are established for the year beginning January 1, 1983, and all years following, unless

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Nancy Jarman
CAMERA OPERATOR

1-19-83
DATE OF FILMING

changes are made by law that would require an amendment of this ordinance.

- A. Commissioners: 20,700
- B. Treasurer: 16,700
- C. Assessor: 16,700
- D. Sheriff: 16,000
- E. Clerk: 16,700
- F. Probate Judge: 4,400
- G. Surveyor:

Section 4: DECLARATION OF EMERGENCY; EFFECTIVE DATE.--This ordinance is necessary to establish salaries for county officers whose terms of office begin January 1, 1983; and there is an immediate danger to the public health, safety, and welfare requiring its passage without regard to the publication requirements of Section 4-37-7 NMSA 1978. This County Elected Officials Salary Ordinance shall be in full force and effect immediately upon its passage, and shall govern salaries for county elected officials whose terms begin January 1, 1983.

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Nancy Farmer
CAMERA OPERATOR

1-19-83
DATE OF FILMING