

18,000	20,000	45% of property tax liability
20,000	22,000	40% of property tax liability
22,000	24,000	35% of property tax liability

E. If a taxpayer’s modified gross income is zero, the taxpayer may claim a tax rebate in the amount shown in the first row of the table. The tax rebate provided for in this section shall not exceed Three Hundred Fifty Dollars (\$350.00) per return and, if a return is filed separately that could have been filed jointly, the tax rebate shall not exceed One Hundred Seventy-Five Dollars (\$175.00). No tax rebate shall be allowed any taxpayer whose modified gross income exceeds Twenty-Four Thousand Dollars (\$24,000.00).

F. The tax rebate provided for in this Ordinance may be deducted from the taxpayer’s New Mexico income tax liability for the taxable year, as provided in Section 7-2-14.3 NMSA, 1978.

G. This Ordinance applies to taxable years 2025, 2026, 2027, and 2028.

H. The County Manager is hereby directed to notify the New Mexico Finance and Administration Department (the “Department”) of the adoption of this Ordinance and furnish a copy of the Ordinance to the Department no later than September 1, 2025.

I. The County shall promptly pay the amount of the loss of income tax revenue to the state for the previous taxable year attributable to the allowance of property tax rebates to taxpayers of the County to the Department as provided in Subsection I of Section 7-2-14.3 NMSA 1978 following receipt of a certified statement from the Department.

Section 2. Effective Date. This Ordinance shall become effective thirty (30) days after publication of its notice of adoption.

Section 3. Severability. Should any section, paragraph, clause or provision of this ordinance, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this ordinance.

Section 4. Repealer. All ordinances or resolutions, or parts thereof, inconsistent herewith are hereby repealed only to the extent of such inconsistency. This repealer shall not be construed to revive any ordinance or resolution, or part thereof, heretofore repealed.

ADOPTED this 28th day of January 2025.

**COUNCIL OF THE INCORPORATED
COUNTY OF LOS ALAMOS**

Council Chair

ATTEST: (SEAL)

**Michael D. Redondo
Los Alamos County Clerk**