

INCORPORATED COUNTY OF LOS ALAMOS ORDINANCE NO. 737

**AN ORDINANCE MAKING AVAILABLE A PERSONAL INCOME
TAX REBATE TO ELIGIBLE LOW-INCOME LOS ALAMOS COUNTY
PROPERTY TAXPAYERS FOR TAXABLE YEARS 2025, 2026, 2027, AND 2028**

WHEREAS, as required by Section 7-2-14.3, NMSA, 1978, on January 28, 2025, the Council of the Incorporated County of Los Alamos (the "Council") held a hearing at a properly noticed meeting of the Council to consider the question of whether the property tax rebate provided for by state law benefiting low-income property taxpayers in the Incorporated County of Los Alamos (the "County") should be made available through adoption of a County ordinance.

NOW, THEREFORE, THE INCORPORATED COUNTY OF LOS ALAMOS HEREBY ORDAINS:

Section 1.

A. The tax rebate provided by this Ordinance may be claimed for the taxable year for which the return is filed by an individual who:

- (1) has a principal place of residence in the County;
- (2) is not a dependent of another individual;
- (3) files a return; and
- (4) incurred a property tax liability on the principal place of residence in the taxable year.

B. The tax rebate provided by this Ordinance shall be allowed for any individual eligible to claim the refund and who:

- (1) was not an inmate of a public institution for more than six (6) months during the taxable year;
- (2) was physically present in New Mexico for at least six (6) months during the taxable year; and
- (3) is eligible for the rebate as a low-income property taxpayer in accordance with the provisions of Subsection D of Section 7-2-14.3 NMSA 1978.

C. A married couple who file separate returns for the taxable year in which they could have filed a joint return may each claim only one-half of the tax rebate that would have been allowed on the joint return.

D. As used in the table in this Ordinance, "property tax liability" means the amount of property tax resulting from the imposition of the County and municipal property tax operating impositions on the net taxable value of the taxpayer's principal place of residence calculated for the year for which the rebate is claimed. The tax rebate provided in this Ordinance is as specified in the following table:

LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE

Taxpayer's Modified Gross Income Property Tax Rebate

Over	But Not Over	
\$ 0	\$ 8,000	75% of property tax liability
8,000	10,000	70% of property tax liability
10,000	12,000	65% of property tax liability
12,000	14,000	60% of property tax liability
14,000	16,000	55% of property tax liability
16,000	18,000	50% of property tax liability

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**