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FISCAL IMPACT REPORT

SPONSOR	<u>Scott/Pettigrew/Townsend/Brown</u>	LAST UPDATED	<u>3/7/23</u>
	All Cities & Counties Fund & Gross	ORIGINAL DATE	<u>2/22/23</u>
SHORT TITLE	<u>Receipts</u>	BILL NUMBER	<u>House Bill 440</u>
		ANALYST	<u>Graeser</u>

REVENUE (dollars in thousands)

Estimated Revenue					Recurring or Nonrecurring	Fund Affected
FY23	FY24	FY25	FY26	FY27		
	(\$296,280.0)	(\$305,230.0)	(\$316,400.0)	(\$324,380.0)	Recurring	General Fund
	\$296,300	\$305,600	\$316,800.0	\$324,800.0	Recurring	All Cities and Counties Fund
	--	\$203,100.0	\$202,000.0	\$208,200.0	Recurring	Municipalities
	--	\$94,700.0	\$94,200	\$97,100.0	Recurring	Counties

Parenthesis () indicate revenue decreases.

ESTIMATED ADDITIONAL OPERATING BUDGET IMPACT (dollars in thousands)

FY23	FY24	FY25	3 Year Total Cost	Recurring or Nonrecurring	Fund Affected
\$16.7	--	--	\$16.7	Nonrecurring	ITD- Contractual resources
\$3.5	--	--	\$3.5	Nonrecurring	ASD-Staff workload
--	--	\$0.9	\$0.9	Recurring	ASD – Staff workload
--	--	\$2.1	\$2.1	Recurring	OOS – Staff workload

Parenthesis () indicate expenditure decreases.

Sources of Information

LFC Files

Responses Received From

Taxation and Revenue Department (TRD)

New Mexico Municipal League (NMML)

No Response Received

Department of Finance and Administration Local Government Division (DFA/LGD)

New Mexico Counties

SUMMARY

Synopsis of House Bill 440

House Bill 440 instructs TRD to distribute 8 percent of the net receipts attributable to the gross receipts tax to a new “all cities and counties fund.” The distribution to the fund is monthly. Each year by October 1, beginning in 2024, TRD is instructed to distribute funds in the all cities and counties fund to municipalities and counties based on formulae. The fund balance is defined as the amount in the fund as of the end of the previous fiscal year.

For each municipality, the formula is¹:

$$\left(\frac{\text{Muni Pop}}{\text{State Population}} \times 0.7 + \frac{\text{Muni Pop}}{\text{County Pop}} \times \frac{\text{County EGRTR}}{\text{Total County EGRTR}} \times 0.3 \right) \times \text{Fund Balance}$$

And for each county:

$$\left(\frac{\text{Cnty Area Pop}}{\text{State Population}} \times 0.7 + \frac{\text{Cnty Area Pop}}{\text{County Pop}} \times \frac{\text{County EGRTR}}{\text{Total County EGRTR}} \times 0.3 \right) \times \text{Fund Balance}$$

Where:

“Muni Pop” is the most recent municipal population determined by the U.S. Census Bureau.

“County Pop” is the most recent total county population determined by the U.S. Census Bureau for the county in which the municipality is located.

“Cnty Area Pop” is the most recent population in areas of counties outside municipalities determined by the U.S. Census Bureau for each county.

“State Population” is the most recent total state population determined by the U.S. Census Bureau for the state.

“County EGRTR” (equalized gross receipts tax revenue) is defined as being the amount that a 0.25 percent rate applied to the matched taxable gross receipts for the county would generate.

“Total County EGRTR” is defined as being the amount that a 0.25 percent rate applied to the matched taxable gross receipts for all counties in the state would generate.

Note that the city of Los Alamos is considered a county (only) for the purpose of the calculation and that the populations are to be determined annually using the United States Census Bureau Population Estimates Program² or the American Community Survey, Report DP02, and not the usual specification of populations as of the most recent decennial census.

The effective date of this bill is July 1, 2023. There is no delayed repeal date specified. As noted, the first distribution from the fund to the counties and municipalities is scheduled for November 1, 2024.

FISCAL IMPLICATIONS

This bill creates a new fund and provides for continuing appropriations. LFC has concerns with including continuing appropriation language in the statutory provisions for newly created funds because earmarking reduces the ability of the Legislature to establish spending priorities. LFC suggests this distribution contain a trigger that would reverse the redistribution if the state’s share falls under a certain threshold or a delayed repeal date.

The base transfer to the fund is 8 percent of each month’s net to the general fund³. The

¹ Note: this formula has been algebraically rearranged from the textual description in Section 1 of the bill. However, this formulation confirms that the total amount of fund balance is distributed by the combination of the two formulae. The fiscal analysis and exhibit used this formulation.

² [City and Town Population Totals: 2020-2021 \(census.gov\)](https://www.census.gov/popest/totals/citytown.html)

³ Note: see “Technical Issues” below for a discussion of clarifying the order of precedence for the distribution based on a percentage of the gross receipts tax distributable to the general fund.

Consensus Revenue Estimating Group develops and publishes a consensus revenue estimate for the current year, budget year, and three planning years. The most recent formal estimate was published in December 2022. The following table shows the 8 percent distribution of gross receipts tax amounts otherwise distributable to the general fund.

	FY23	FY24	FY25	FY26	FY27
Gross Receipts Tax	\$3,830,800	\$3,802,600	\$3,905,300	\$4,036,000	\$4,127,600
Hold Harmless Distributions	(\$107,650)	(\$99,046)	(\$89,964)	(\$80,960)	(\$72,798)
Net	\$3,723,150	\$3,703,554	\$3,815,336	\$3,955,040	\$4,054,802
8%	\$297,850	\$296,280	\$305,230	\$316,400	\$324,380

The individual distributions to each municipality and county pursuant to the specified formulae are shown in attachment 1. The data source for the calculations are the most recent census data from the American Community Survey, DP02 report, for place and county. There is no easily accessible data for the remainder of municipal census data by county (or MTGR data for that matter), for Española, Edgewood, Rio Rancho, or Mosquero, which have activity in more than one county. This renders the calculations for these municipalities and the counties of Santa Fe and Rio Arriba, Santa Fe and Bernalillo, Bernalillo and Sandoval, and Harding and San Miguel somewhat uncertain. The matched taxable gross receipts (MTGR) data were obtained from the Taxation and Revenue Department data report RP500 for the FY23 year-to-date July through November 2022 accruals (LFC note: the RP500 data for December 2022 accruals have been published. The extra month of data makes small differences in the allocations shown in table 1.) For the cross-county municipalities, the RP80 lists the contributions from the separate counties. For the purpose of the exhibition in attachment 1, only Española has been shown, with 14 percent of the population and 14 percent of the MTGR in Santa Fe County and 86 percent shown in Rio Arriba County.

This bill would shift the relatively stable revenue ratio between the state and local governments from 60/40 to 55/45 (and some sectors, e.g., food and medical services, from 48/52 to 45/55). In terms of overall tax policy, the bill would produce little change in the relative burden between income classes. The gross receipts tax (GRT) is a regressive tax, meaning those with lower incomes pay proportionally more of their income in tax than wealthier residents of the state pay.

TRD reports the same methodology and similar results:

This bill redirects 8 percent of State GRT into the newly-created All Cities and Counties Fund, and then provides for distribution of that amount to municipalities and counties. TRD applied the proposed formulas (see Technical Issues) to determine the revenue gain for municipalities and counties from the new distribution. The estimated revenue impact is based on the annual estimates of the resident population for incorporated places in New Mexico for 2020 from the United States Census Bureau Population Estimates Program⁴, the December 2022 Consensus Revenue Estimating Group (CREG) forecasting for net gross receipts tax (GRT) to the general fund, and local government GRT distribution reports from TRD’s report, RP-500.

⁴ [City and Town Population Totals: 2020-2021 \(census.gov\)](https://www.census.gov/popest/totals/citiesandtowns/totals.html)

SIGNIFICANT ISSUES

This bill decreases the GRT distributions to the general fund similar to gross receipts tax deductions or exemptions, which are considered tax expenditures. In most cases, a GRT deduction or exemption reduces local government revenue in proportion to the reduction in state GRT revenue. However, HB440's fiscal costs are borne completely by the state and the local governments would receive the fiscal benefits.

Many of the efforts over the last few years to reform New Mexico's taxes focused on broadening the GRT base and lowering the rates. Narrowing the base leads to continually rising GRT rates, increasing volatility in the state's largest general fund revenue source. Higher rates compound tax pyramiding issues and force consumers and businesses to pay higher taxes on all other purchases without an exemption, deduction, or credit.

The provisions of this bill may be motivated by the large changes in gross receipts tax policies enacted over the previous three fiscal years that have affected revenues for local governments. The state enacted legislation (HB6 of the 2019 special session) to impose the gross receipts tax on remote sellers that formerly were not taxed. Effective July 2021, these remote sellers and all other taxpayers were subject to a change that applies the tax in place where the good or service is used—destination-based sourcing—rather than where it is created. At the same time, all taxpayers were required to calculate and pay compensating taxes based on local option rates. For a time, the state distributed \$2 million then \$4 million a month to cities and counties on a formula basis. When destination-based sourcing went into effect, most municipalities lost revenue to their surrounding county areas. This was a boon for the state general fund and a loss for municipalities. The four greatest “losers” from this effect have been Carlsbad, Artesia, Hobbs, and Las Cruces. In net, from all of this tax policy impact and the significant effect of inflation, almost all jurisdictions experienced a substantial increase in gross receipts tax distributions.

New Mexico Municipal League (NMML) supports the premise of this bill:

The provisions of HB440 would be positive for municipalities, which would receive a share of the proposed “All Cities and Counties Fund.” The proposed fund would receive 8 percent of GRT revenues.

Municipalities located in the oil and gas producing counties would receive a larger share of revenue; however, all municipalities and counties would benefit.

This bill creates a new revenue sharing plan that provides all local governments with a share of State gross receipts taxes. The plan would ensure that all local governments would directly benefit from the enhanced GRT revenue the State is receiving from the oil and gas boom.

TRD notes a number of policy issues:

The tax code, including revenue distributions, should conform to the principle of simplicity. A simple transfer rule makes distributions more transparent, reliable, and conducive to economic efficiency. Additionally, it reduces costs of administration associated with misinterpretations of the rule and the use of multiple and, sometimes, inadequate data. By reducing these costs, simplification would reduce the overall burden

of administration. In general, the proposed formulas to calculate the distributions are complex, and the bill has no justification for such complicated distribution.

Another aspect of the proposed distribution is its regressivity. Tax collection and distribution is a way to alter the distribution of wealth and make it more conducive to economic fairness. However, the proposed distribution rule maintains the economic disparities among the municipalities and counties by ensuring that the local governments with the largest tax base receive more than the rest. The bill might rather propose a more progressive distribution so that municipalities and counties with a smaller tax base receive more funds to enhance local programs. As it is written, the bill only deprives the state general fund of revenues, which can be used to smooth economic differences between local governments, and instead transfers general state revenues to local governments, where they will be used solely for the functions of that local government.

New Mexico's tax code is out of line with most states in that more complex distributions are made through the tax code. The more complex the tax code's distributions, the costlier it is for TRD to maintain the GenTax system and the more risk is involved in programming changes. By employing both TRD and the state treasurer to make financial distributions to all cities and counties, both agencies face added administrative burdens and an inefficiency is created across state agencies.

Revenue sharing formulas are often crafted to meet several public policy goals. The proposed formula in HB440 is an example of how the State and local governments could develop mechanisms to equitably meet mutual needs for funding public services.

PERFORMANCE IMPLICATIONS

The LFC tax policy of accountability is not applicable to the provisions of this bill because the earmarking does not constitute a tax expenditure. However, TRD will include the distribution to the fund in monthly reports and distributions from the fund to local governments either in stand-alone documents or within the GenTax processing system.

ADMINISTRATIVE IMPLICATIONS

TRD notes the following administrative impacts:

TRD will need to update reports and make information system changes. Implementing this bill will have an impact on TRD's Information Technology Division (ITD) of approximately two months and \$16,662 of contractual resources, provided that the certification calculations will not be performed within GenTax. TRD's Administration Services Division (ASD) will require two existing FTEs and 60 hours split between pay-band 70 and 80 positions to test the new distribution and certify the transfers. Both ASD staff and the economists in the Office of the Secretary (OOS) will annually need to calculate and certify the transfers to the state treasurer. The economists will need to calculate for each county "equalized gross receipts tax revenue" used in the formula, pull the most recent population estimates and then calculate the distributions amounts for each county and municipality. This will be a recurring staff workload impact for ASD and the OOS.

CONFLICT, DUPLICATION, COMPANIONSHIP, RELATIONSHIP

This distribution adds to the county equalization distribution (7-1-6.16 NMSA 1978) of general funds and the earmarked distributions for small cities (3-37A-3 NMSA 1978) and small counties (4-61-3 NMSA 1978) as support from the state share from the Gross Receipts and Compensating Tax Act. Other bills this session that adjust GRT distributions to counties and municipalities include

- HB163 – would create a 25 percent GRT deduction for small business;
- HB176 – would distribute \$25 million to Carlsbad;
- HB323 – would change the name of gross receipts taxes to sales taxes;
- HB367 – would drop the GRT rate and allows deduction for professional services;
- SB66 – would distribute GRT in lieu of property tax for state purchased property;
- SB157 – would distribute \$25 million to Hobbs;
- SB292 – would distribute \$25 million to Carlsbad.

In addition, a number of other bills proposing small general fund revenue losses by allowing deductions from the gross receipts tax.

TECHNICAL ISSUES

LFC have rearranged the formulae so that the distributions total 100%. TRD notes that a missing parenthesis leads to a set of formulae that do not add to 100%. The LFC formulation should be rendered into textual form and amended into the bill:

$$\left(\frac{\text{Muni Pop}}{\text{State Population}} \times 0.7 + \frac{\text{Muni Pop}}{\text{County Pop}} \times \frac{\text{County EGRTR}}{\text{Total County EGRTR}} \times 0.3 \right) \times \text{Fund Balance}$$

And for each county:

$$\left(\frac{\text{Cnty Area Pop}}{\text{State Population}} \times 0.7 + \frac{\text{Cnty Area Pop}}{\text{County Pop}} \times \frac{\text{County EGRTR}}{\text{Total County EGRTR}} \times 0.3 \right) \times \text{Fund Balance}$$

TRD notes a significant technical issue:

As currently written, the formulas might lead to misinterpretations due to missing parentheses. The fiscal impact is based on the following formulas:

$$\text{County area population}_j \left[0.7 \left(\frac{\text{fund balance}}{\text{state population}} \right) + 0.3 \left(\frac{\text{county EGRTR}}{\text{all county EGRTR}} \right) \left(\frac{\text{fund balance}}{\text{county population}_j} \right) \right]$$

and

$$\text{Municipality population}_i \left[0.7 \left(\frac{\text{fund balance}}{\text{state population}} \right) + 0.3 \left(\frac{\text{county EGRTR}}{\text{all county EGRTR}} \right) \left(\frac{\text{fund balance}}{\text{county population}_j} \right) \right]$$

for $j=1,2,\dots,33$ counties and $i=1,2,\dots,105$ municipalities.

The mathematical formulas presented in the bill do not force the total amount distributed to equal the total annual “fund balance.” Put another way, the total sum of distributions to counties and municipalities is less than the fund balance for every fiscal year. Hence, TRD assumed that any unexpended or undistributed balance remaining at the end of a

fiscal year shall not revert to the general fund and is added to the fund balance for the next fiscal year.

The bill needs to specify how in subsection B., the split of revenues for municipalities in several counties, is to be calculated.

TRD suggests a more precise definition for the source for the current population, such as the decennial census released every 10 years. Other population estimates are released from the United States Census Bureau, such as the source used for the fiscal impact or from the American Community Survey 1-year and 5-year estimates. This will provide clarity in the application of this distribution. Annual estimates are released at various times of the year and given the bill's timeline for the distribution calculations could lead to using different sources for the population estimates every year.

The annual October 1 deadline for TRD to certify to the state treasurer the transfer amounts occurs before the annual general fund audit will be complete. The All Cities and Counties Fund could potentially be adjusted with audit findings. TRD suggests an annual deadline of February 1 for TRD to certify, with the deadline for the state treasurer to distribute by March 1.

LFC staff note several other technical issues:

The distribution to the all cities and counties fund is “eight percent of the net receipts attributable to the gross receipts tax distributable to the general fund.” There are several other distributions to other funds, but these other distributions are specified as bond service amounts set by or as fixed amounts. It might be wise to anticipate other percentage distributions of gross receipts taxes distributable to the general fund and qualify this percentage distribution with the qualification, “... after all other amounts pursuant to 7-1-6.1 NMSA 1978 have been distributed.” Alternatively, the bill could establish an order of precedence.

Accurately determining county area populations and (MTGR) for counties that have portions of municipalities in multiple counties could be problematic. The census tables have total municipal populations, but TRD would have to mine the census tract or census block data and correlate that to a map of the boundaries of the tract or block.

Twenty of the Indian tribes, nations, and pueblos within New Mexico have tax sharing agreements or contracts with the state and local governments. In general, the Indian jurisdictions get 75 percent of the tax generated by nonmembers doing business within the boundaries of the jurisdiction and 100 percent of the tax at the same rate generated by tribal members doing business within the boundaries. The Indian jurisdictions are counted as population in the county area (or municipality in the case of Santa Clara and Ohkay Owingeh with Española). However, these jurisdictions will not share in the distribution proposed by the provisions of this bill.

The definition of “municipal population” could explicitly exclude Los Alamos City because it is explicitly included in the definition of “county area population.” Total state population is the sum of all county populations, including the population of Los Alamos County. However, because Los Alamos has no county area and is legally a city and county, it could be included in both the municipality calculation and the county area calculation. If that were to be done, then the formulae would distribute more than 100 percent of the fund balance.

An October 1 deadline for TRD to calculate the required distributions may be too early. Closing the books on the previous fiscal year cannot occur until the fiscal year accrual adjustments and any reversions of GRT-based distributions are made. In some years, the annual general fund audit, which has the final, general fund amounts, has not been completed until January. Choosing a later deadline by a month or two might result in more accurate distributions. The 2021 American Community Survey (ACS) one-year estimates are scheduled to be released on September 15, 2022. However, the latest round of ACS estimates—the 2016-2020 five-year estimates were delayed almost an entire year. While these delays are unlikely, it is not impossible for a long delay to occur again.

OTHER SUBSTANTIVE ISSUES

TRD noted in other bill reviews that it may be premature to make big decisions based on five months of comparable data. (LFC note: as of 2_27_23, December 2022 accrual data has been published. These data will affect the amounts shown in Table 1 attached). There will be improvements in compliance, moderation of inflation, taxpayer behavior (and some relocation of businesses), and other accommodations to the tax policy changes. As an example, the growth in the amount of receipts reported by out-of-state taxpayers for the first five months of FY23 were as follows:

July – Nov 2022 over July – Nov 2021	
State Total	+18.8%
Out of State	-4.4%
County Total	+20.9%
Municipal Total	+10.2%

POSSIBLE QUESTIONS

Does the bill meet the Legislative Finance Committee tax policy principles?

1. **Adequacy:** Revenue should be adequate to fund needed government services.
2. **Efficiency:** Tax base should be as broad as possible and avoid excess reliance on one tax.
3. **Equity:** Different taxpayers should be treated fairly.
4. **Simplicity:** Collection should be simple and easily understood.
5. **Accountability:** Preferences should be easy to monitor and evaluate.

Attachment 1

	FY23	FY24	FY25	FY26	FY27	
Gross Receipts Tax	\$3,830,800	\$3,802,600	\$3,905,300	\$4,036,000	\$4,127,600	
Hold Harmless Distributions	(\$107,650)	(\$99,046)	(\$89,964)	(\$80,960)	(\$72,798)	
Net	\$3,723,150	\$3,703,554	\$3,815,336	\$3,955,040	\$4,054,802	
	8%	\$297,850	\$296,280	\$305,230	\$316,400	\$324,380
			(\$1,000)			
Santa Fe County						
Santa Fe	4.104%	\$12,222	\$12,158	\$12,525	\$12,984	
Edgewood	0.290%	\$862	\$858	\$884	\$916	
Española	0.069%	\$206	\$205	\$211	\$219	
Rmdr Santa Fe	2.798%	\$8,335	\$8,291	\$8,541	\$8,854	
Bernalillo County						
Albuquerque	25.786%	\$76,804	\$76,399	\$78,707	\$81,587	
Los Ranchos de Alb	0.268%	\$799	\$795	\$819	\$849	
Tijeras	0.021%	\$63	\$63	\$65	\$67	
Rmdr Bernalillo	4.821%	\$14,359	\$14,283	\$14,714	\$15,253	
Eddy County						
Carlsbad	3.187%	\$9,493	\$9,443	\$9,728	\$10,084	
Artesia	1.273%	\$3,791	\$3,771	\$3,885	\$4,027	
Hope	0.011%	\$33	\$33	\$34	\$35	
Loving	0.137%	\$409	\$407	\$419	\$435	
Rmdr Eddy	1.552%	\$4,622	\$4,598	\$4,737	\$4,910	
Chaves County						
Roswell	2.017%	\$6,008	\$5,976	\$6,157	\$6,382	
Dexter	0.045%	\$133	\$133	\$137	\$142	
Hagerman	0.041%	\$121	\$120	\$124	\$129	
Lake Arthur	0.016%	\$47	\$47	\$48	\$50	
Rmdr Chaves	0.596%	\$1,775	\$1,766	\$1,819	\$1,886	
Curry County						
Clovis	1.618%	\$4,818	\$4,793	\$4,938	\$5,118	
Grady	0.004%	\$11	\$11	\$11	\$11	
Texico	0.040%	\$119	\$119	\$122	\$127	
Melrose	0.026%	\$78	\$77	\$80	\$83	
Rmdr Curry	0.344%	\$1,024	\$1,019	\$1,050	\$1,088	
Lea County						
Hobbs	3.898%	\$11,610	\$11,549	\$11,898	\$12,333	
Eunice	0.294%	\$876	\$871	\$898	\$930	
Jal	0.212%	\$631	\$628	\$647	\$670	
Lovington	1.123%	\$3,344	\$3,327	\$3,427	\$3,552	
Tatum	0.068%	\$202	\$201	\$207	\$215	
Rmdr Lea	1.570%	\$4,676	\$4,651	\$4,792	\$4,967	
Dona Ana County						
Las Cruces	4.798%	\$14,289	\$14,214	\$14,643	\$15,179	
Hatch	0.066%	\$197	\$196	\$202	\$210	
Mesilla	0.077%	\$231	\$229	\$236	\$245	
Sunland Park	0.719%	\$2,143	\$2,131	\$2,196	\$2,276	
Anthony	0.374%	\$1,115	\$1,109	\$1,143	\$1,185	
Rmdr Doña Ana	3.422%	\$10,192	\$10,138	\$10,444	\$10,827	
Grant County						
Silver City	0.410%	\$1,222	\$1,216	\$1,253	\$1,299	
Bayard	0.089%	\$267	\$265	\$273	\$283	
Santa Clara	0.069%	\$206	\$205	\$211	\$219	
Hurley	0.053%	\$158	\$157	\$162	\$168	
Rmdr Grant	0.570%	\$1,697	\$1,688	\$1,739	\$1,803	
Colfax County						
Raton	0.280%	\$835	\$830	\$856	\$887	
Maxwell	0.010%	\$31	\$31	\$32	\$33	
Springer	0.043%	\$129	\$128	\$132	\$137	
Cimarron	0.037%	\$109	\$109	\$112	\$116	
Eagle Nest	0.015%	\$44	\$43	\$45	\$46	
Angel Fire	0.055%	\$165	\$164	\$169	\$175	
Rmdr Colfax	0.134%	\$400	\$398	\$410	\$425	
Quay County						
Tucumcari	0.219%	\$653	\$650	\$669	\$694	
San Jon	0.008%	\$24	\$24	\$25	\$26	
Logan	0.040%	\$120	\$119	\$123	\$128	
House	0.002%	\$7	\$7	\$7	\$7	
Rmdr Quay	0.093%	\$278	\$277	\$285	\$295	
Roosevelt County						
Portales	0.481%	\$1,431	\$1,424	\$1,467	\$1,521	

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Elida	0.007%	\$20	\$19	\$20	\$21
Dora	0.005%	\$14	\$14	\$14	\$15
Causey	0.003%	\$8	\$8	\$8	\$9
Floyd	0.003%	\$10	\$10	\$10	\$11
Rmdr Roosevelt	0.262%	\$780	\$776	\$800	\$829
San Miguel County			\$0	\$0	\$0
Las Vegas	0.542%	\$1,615	\$1,607	\$1,655	\$1,716
Pecos	0.057%	\$171	\$170	\$175	\$181
Rmdr San Miguel	0.521%	\$1,551	\$1,543	\$1,590	\$1,648
McKinley County			\$0	\$0	\$0
Gallup	0.868%	\$2,585	\$2,571	\$2,649	\$2,746
Rmdr McKinley	2.021%	\$6,021	\$5,989	\$6,170	\$6,396
Valencia County			\$0	\$0	\$0
Rio Communities	0.203%	\$605	\$601	\$620	\$642
Belen	0.303%	\$903	\$899	\$926	\$960
Los Lunas	0.710%	\$2,116	\$2,105	\$2,169	\$2,248
Peralta	0.138%	\$410	\$408	\$420	\$436
Bosque Farms	0.166%	\$493	\$491	\$506	\$524
Rmdr Valencia	1.620%	\$4,825	\$4,800	\$4,945	\$5,126
Otero County			\$0	\$0	\$0
Alamogordo	1.226%	\$3,651	\$3,632	\$3,742	\$3,878
Cloudcroft	0.030%	\$89	\$88	\$91	\$94
Tularosa	0.101%	\$302	\$300	\$309	\$320
Rmdr Otero	1.335%	\$3,975	\$3,954	\$4,073	\$4,222
San Juan County			\$0	\$0	\$0
Farmington	2.049%	\$6,102	\$6,070	\$6,254	\$6,483
Aztec	0.272%	\$812	\$807	\$832	\$862
Bloomfield	0.326%	\$971	\$966	\$995	\$1,032
Kirtland	0.026%	\$77	\$76	\$78	\$81
Rmdr San Juan	2.673%	\$7,962	\$7,920	\$8,159	\$8,458
Rio Arriba County			\$0	\$0	\$0
Chama	0.036%	\$107	\$106	\$110	\$114
Española	0.355%	\$1,056	\$1,050	\$1,082	\$1,122
Rmdr Rio Arriba	1.190%	\$3,546	\$3,527	\$3,634	\$3,767
Union County			\$0	\$0	\$0
Clayton	0.111%	\$332	\$330	\$340	\$352
Des Moines	0.005%	\$15	\$15	\$15	\$16
Grenville	0.001%	\$3	\$3	\$3	\$3
Folsom	0.002%	\$6	\$6	\$7	\$7
Rmdr Union	0.052%	\$156	\$155	\$160	\$166
Luna County			\$0	\$0	\$0
Deming	0.598%	\$1,782	\$1,772	\$1,826	\$1,893
Columbus	0.058%	\$174	\$173	\$178	\$185
Rmdr Luna	0.374%	\$1,114	\$1,108	\$1,142	\$1,183
Taos County			\$0	\$0	\$0
Taos	0.287%	\$854	\$849	\$875	\$907
Questa	0.077%	\$230	\$228	\$235	\$244
Red River	0.024%	\$71	\$71	\$73	\$76
Taos Ski Valley	0.003%	\$10	\$10	\$10	\$11
Rmdr Taos	1.136%	\$3,382	\$3,365	\$3,466	\$3,593
Sierra County			\$0	\$0	\$0
T or C	0.244%	\$726	\$722	\$744	\$771
Williamsburg	0.019%	\$55	\$55	\$57	\$59
Elephant Butte	0.058%	\$173	\$173	\$178	\$184
Rmdr Sierra	0.146%	\$433	\$431	\$444	\$460
Torrance County			\$0	\$0	\$0
Mountainair	0.035%	\$104	\$103	\$106	\$110
Moriarty	0.077%	\$228	\$227	\$234	\$243
Willard	0.008%	\$24	\$23	\$24	\$25
Encino	0.002%	\$6	\$6	\$6	\$6
Estancia	0.049%	\$146	\$145	\$149	\$155
Rmdr Torrance	0.422%	\$1,258	\$1,251	\$1,289	\$1,336
Hidalgo County			\$0	\$0	\$0
Lordsburg	0.105%	\$314	\$313	\$322	\$334
Virден, Village of	0.006%	\$17	\$17	\$17	\$18
Rmdr Hidalgo	0.078%	\$231	\$230	\$237	\$245
Guadalupe County			\$0	\$0	\$0
Santa Rosa	0.124%	\$370	\$368	\$379	\$393
Vaughn	0.012%	\$37	\$37	\$38	\$39
Rmdr Guadalupe	0.057%	\$171	\$170	\$175	\$182
Socorro County			\$0	\$0	\$0
Socorro	0.334%	\$995	\$990	\$1,020	\$1,057
Magdalena	0.031%	\$92	\$92	\$94	\$98

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Rmdr Socorro	0.272%	\$810	\$805	\$830	\$860
Lincoln County			\$0	\$0	\$0
Ruidoso	0.365%	\$1,087	\$1,081	\$1,114	\$1,155
Capitan	0.066%	\$197	\$196	\$202	\$209
Carrizozo	0.046%	\$138	\$137	\$141	\$146
Corona	0.006%	\$18	\$18	\$19	\$19
Ruidoso Downs	0.124%	\$371	\$369	\$380	\$394
Rmdr Lincoln	0.355%	\$1,058	\$1,053	\$1,085	\$1,124
De Baca County			\$0	\$0	\$0
Ft Sumner	0.034%	\$102	\$102	\$105	\$109
Rmdr De Baca	0.031%	\$93	\$93	\$95	\$99
Catron County			\$0	\$0	\$0
Reserve	0.014%	\$42	\$42	\$43	\$45
Rmdr Catron	0.133%	\$395	\$393	\$405	\$420
Sandoval County			\$0	\$0	\$0
Bernalillo	0.364%	\$1,084	\$1,079	\$1,111	\$1,152
Jemez Springs	0.008%	\$24	\$24	\$25	\$25
Cuba	0.025%	\$76	\$75	\$78	\$81
San Ysidro	0.007%	\$20	\$20	\$21	\$21
Corrales	0.344%	\$1,026	\$1,021	\$1,051	\$1,090
Rio Rancho	4.220%	\$12,570	\$12,503	\$12,881	\$13,352
Rmdr Sandoval	1.068%	\$3,180	\$3,164	\$3,259	\$3,378
Mora County			\$0	\$0	\$0
Wagon Mound	0.012%	\$34	\$34	\$35	\$37
Rmdr Mora	0.170%	\$507	\$504	\$519	\$538
Harding County			\$0	\$0	\$0
Roy	0.009%	\$27	\$27	\$28	\$29
Mosquero	0.005%	\$14	\$14	\$14	\$15
Rmdr Harding	0.017%	\$51	\$51	\$53	\$55
Los Alamos County and City			\$0	\$0	\$0
Rmdr Los Alamos	1.368%	\$4,076	\$4,054	\$4,177	\$4,330
Cibola County			\$0	\$0	\$0
Milan	0.096%	\$285	\$283	\$292	\$303
Grants	0.357%	\$1,063	\$1,057	\$1,089	\$1,129
Rmdr Cibola	0.606%	\$1,802	\$1,792	\$1,849	\$1,917
County Total	100.0%	\$297,850	\$296,280	\$305,230	\$316,400