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HOUSE MEMORIAL 53

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Rick Miera

A MEMORIAL

REQUESTING THE LEGISLATIVE EDUCATION STUDY COMMITTEE TO STUDY
THE FEASIBILITY AND DESIRABILITY OF PERMITTING MUNICIPALITIES
AND COUNTIES TO CEDE A PORTION OF THEIR PROPERTY TAX AUTHORITY
TO LOCAL SCHOOL DISTRICTS.

WHEREAS, a maximum rate of seven and sixty-five hundredths
mills of property tax is authorized for the use of each
municipality for general purposes, and a maximum rate of eleven
and eighty-five hundredths mills of property tax is authorized
for the use of each county for general purposes; and

WHEREAS, some municipalities and counties have chosen not
to use the full amount of authorized millage; and

WHEREAS, the maximum rate authorized for the use of each
school district for general operating purposes is only one-half
mill of property tax; and

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1 WHEREAS, it may be beneficial for public school districts
2 to have the authority to impose additional property tax for
3 construction or maintenance of buildings; and

4 WHEREAS, some municipalities and counties might be willing
5 to cede a portion of their authorized property tax millage to a
6 public school district that serves their residents;

7 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
8 REPRESENTATIVES OF THE STATE OF NEW MEXICO that the legislative
9 education study committee be requested to study the legality,
10 feasibility and desirability of permitting municipalities and
11 counties to cede a portion of their authorized property tax
12 millage to school districts and the potential consequences of
13 such action on the public school funding formula and on state
14 obligations pursuant to the *Zuni* lawsuit; and

15 BE IT FURTHER RESOLVED that if the legislative education
16 study committee determines that ceding of the unused property
17 tax authority to public schools would create insurmountable
18 problems, then the committee suggest other options for
19 utilizing the unauthorized millage to benefit children from
20 preschool through high-school age in educational and
21 recreational programs; and

22 BE IT FURTHER RESOLVED that the results of this study be
23 reported by the legislative education study committee to the
24 first session of the forty-eighth legislature; and

25 BE IT FURTHER RESOLVED that a copy of this memorial be

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1 transmitted to the director of the legislative education study
2 committee.

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