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FISCAL IMPACT REPORT

SPONSOR <u>STBTC</u>	LAST UPDATED _____
	ORIGINAL DATE <u>3/6/23</u>
SHORT TITLE <u>Create All Cities & Counties Fund</u>	BILL NUMBER <u>CS/CS/Senate Bill 514/SIRCS/STBTCS</u>
	ANALYST <u>Graeser</u>

REVENUE (dollars in thousands)

Estimated Revenue					Recurring or Nonrecurring	Fund Affected
FY23	FY24	FY25	FY26	FY27		
	(\$296,300.0)	(\$305,200.0)	(\$316,400.0)	(\$324,400.0)	Recurring	General Fund
	\$296,300.0	\$305,200.0	\$316,400.0	\$324,400.0	Recurring	All Cities and Counties Fund
	\$203,200.0	\$202,100.0	\$208,100.0	\$215,800.0	Recurring	Municipalities
	\$94,800.0	\$94,200.0	\$97,100.0	\$100,600.0	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) on SIRC substitute
New Mexico Municipal League (NMML) on SIRC substitute

No Response Received

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

SUMMARY

Synopsis of STBTC Substitute for SIRC Substitute for Senate Bill 514

Senate Taxation, Business and Transportation Committee Substitute for Senate Indian, Rural and Cultural Affairs Committee Substitute for Senate Bill 514 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

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. See {“Technical Issues” for a discussion of “the missing parenthesis.”

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

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 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 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%	\$297,900	\$296,300.0	\$305,200.0	\$316,400.0	\$324,400.0

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 December 2022 accruals. For the cross-county municipalities, the RP80 lists the contributions from the separate counties. For the purpose of the exhibit 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 43/57). 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.

The attached Table 1 also exhibits for each jurisdiction, the total GRT and Compensating tax distributions to each municipality and county for FY19 and FY23 (estimated), with a calculation of gain (or loss in dollars and percentage) before and after the provisions of SB514 are taken into account. Highlighted in Table 1 are those municipalities and De Baca County (the only county to experience a loss from FY19 to FY23) that experienced negative growth or positive growth lower than 25 percent for the four-year period, during which the state began imposing the gross receipts tax on remote sales, required out-of-state taxpayers to include local option tax rates and imposed a local option compensating tax rate. The period from FY19 to FY23 also included the Covid-19 pandemic and very high inflation.

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.

Jurisdiction	FY19	FY23 (estimated)	Gain FY23 (est) over FY19		FY24 SB514	Gain FY23 (est) over FY19 with SB514 transfer	
Muni Total	\$1,242,672	\$1,749,300	\$506,628	40.8%	\$609,388	\$1,116,016	89.8%
County Total	\$607,546	\$986,122	\$378,576	62.3%	\$284,231	\$662,807	109.1%

TRD reports the same methodology but differing results because of the “missing parenthesis”:

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.

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, SB514/SIRCS/STBTCS’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 substantial 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. Included in the attached Table 1 is an estimate of the increase or decrease in total

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

distributions from FY19 to FY23 (estimated). See table below detailing substantial growth in municipal distributions and even greater growth of county distributions.

Jurisdiction	FY19	FY23 (estimated)	Gain FY23 (est) over FY19	
	All Distributions	All Distributions	\$	%
Muni Total	\$1,242,672	\$1,749,300	\$506,628	40.8%
County Total	\$607,546	\$986,122	\$378,576	62.3%

New Mexico Municipal League (NMML) supports the premise of HB440, and by extension this bill:

The provisions of SB514/SIRCS/STBTCS 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.

Revenue sharing formulas are often crafted to meet several public policy goals. The proposed formula in SB514/SIRCS/STBTCS is an example of how the State and local governments could develop mechanisms to equitably meet mutual needs for funding public services.

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.

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; and
- SB292 – would distribute \$25 million to Carlsbad.

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

TECHNICAL ISSUES

LFC staff have rearranged the formulae so that the distributions total 100 percent. TRD notes that a missing parenthesis leads to a set of formulae that do not add to 100 percent. 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 all the cities and counties fund is “8 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” should 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 six months of comparable data. 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 six months of FY23 were as follows:

July – Dec 2022 over July – Dec 2021	
State Total	+18.3%
Out of State	+2.1%%
County Total	+19.6%
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.

LG/al/hg/ne/rl

Attachment 1 – All amounts in \$1,000s

	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
24%	\$297,900	\$296,300.0	\$305,200.0	\$316,400.0	\$324,400.0
General Fund		(\$296,300.0)	(\$305,200.0)	(\$316,400.0)	(\$324,400.0)
Municipal Share		\$203,200.0	\$202,100.0	\$208,100.0	\$215,800.0
County Share		\$94,800.0	\$94,200.0	\$97,100.0	\$100,600.0

Location Code	Jurisdiction	FY19	FY23 (estimated)	Gain FY23 (est) over FY19		FY24 SB514	Gain FY23 (est) over FY19 with SB514 transfer	
		All Distributions	All Distributions	\$	%		\$	%
01001	Santa Fe County	\$64,266	\$94,002	\$29,736	46.3%	\$25,005	\$38,072	59.2%
01123	Santa Fe	\$109,986	\$153,540	\$43,553	39.6%	\$36,669	\$55,777	50.7%
01320	Edgewood	\$4,565	\$7,840	\$3,275	71.8%	\$2,587	\$4,138	90.7%
02002	Bernalillo County	\$211,837	\$293,554	\$81,717	38.6%	\$43,079	\$96,078	45.4%
02100	Albuquerque	\$452,586	\$622,425	\$169,839	37.5%	\$230,425	\$246,656	54.5%
02200	Los Ranchos de Alb	\$3,050	\$3,972	\$922	30.2%	\$2,397	\$1,721	56.4%
02318	Tijeras	\$776	\$1,330	\$555	71.5%	\$190	\$618	79.7%
03003	Eddy County	\$46,449	\$102,708	\$56,259	121.1%	\$13,868	\$60,882	131.1%
03106	Carlsbad	\$69,527	\$66,316	(\$3,211)	-4.6%	\$28,480	\$6,283	9.0%
03205	Artesia	\$27,515	\$27,676	\$161	0.6%	\$11,374	\$3,953	14.4%
03304	Hope	\$16	\$83	\$67	412.7%	\$100	\$100	617.2%
03403	Loving	\$4,738	\$14,308	\$9,570	202.0%	\$1,228	\$9,979	210.6%
04004	Chaves County	\$13,165	\$17,917	\$4,751	36.1%	\$5,326	\$6,527	49.6%
04101	Roswell	\$33,386	\$45,430	\$12,044	36.1%	\$18,025	\$18,053	54.1%
04201	Dexter	\$658	\$591	(\$67)	-10.2%	\$400	\$66	10.0%
04300	Hagerman	\$375	\$1,233	\$858	228.7%	\$363	\$979	261.0%
04400	Lake Arthur	\$52	\$139	\$87	168.3%	\$141	\$134	259.0%
05005	Curry County	\$8,255	\$11,579	\$3,324	40.3%	\$3,073	\$4,348	52.7%
05103	Clovis	\$26,912	\$34,832	\$7,920	29.4%	\$14,456	\$12,739	47.3%
05203	Grady	\$31	\$51	\$21	67.8%	\$32	\$32	103.8%
05302	Texico	\$200	\$594	\$394	197.2%	\$358	\$513	256.7%
05402	Melrose	\$178	\$198	\$21	11.7%	\$233	\$99	55.7%
06006	Lea County	\$21,911	\$55,502	\$33,591	153.3%	\$14,029	\$38,268	174.6%
06111	Hobbs	\$69,787	\$62,278	(\$7,509)	-10.8%	\$34,832	\$4,103	5.9%
06210	Eunice	\$5,805	\$8,413	\$2,608	44.9%	\$2,628	\$3,484	60.0%
06306	Jal	\$8,543	\$26,009	\$17,466	204.5%	\$1,893	\$18,097	211.8%
06405	Lovington	\$8,645	\$12,848	\$4,203	48.6%	\$10,033	\$7,548	87.3%
06500	Tatum	\$343	\$387	\$45	13.0%	\$607	\$247	71.9%
07007	Dona Ana County	\$46,960	\$71,447	\$24,486	52.1%	\$30,577	\$34,680	73.9%
07105	Las Cruces	\$93,101	\$135,645	\$42,544	45.7%	\$42,871	\$56,836	61.0%
07204	Hatch	\$804	\$1,298	\$495	61.5%	\$592	\$692	86.0%
07303	Mesilla	\$1,314	\$2,006	\$692	52.6%	\$692	\$923	70.2%
07416	Sunland Park	\$4,131	\$9,334	\$5,203	125.9%	\$6,428	\$7,346	177.8%
07507	Anthony	\$1,465	\$2,872	\$1,406	96.0%	\$3,346	\$2,521	172.1%
08008	Grant County	\$5,620	\$10,331	\$4,710	83.8%	\$5,092	\$6,407	114.0%
08107	Silver City	\$10,092	\$15,686	\$5,593	55.4%	\$3,668	\$6,816	67.5%
08206	Bayard	\$852	\$1,481	\$629	73.8%	\$800	\$896	105.2%
08305	Santa Clara	\$186	\$417	\$230	123.8%	\$619	\$436	234.6%
08404	Hurley	\$200	\$190	(\$10)	-4.8%	\$475	\$148	74.4%
09009	Colfax County	\$1,827	\$3,277	\$1,450	79.4%	\$1,199	\$1,850	101.3%
09102	Raton	\$4,165	\$6,247	\$2,082	50.0%	\$2,505	\$2,917	70.0%
09202	Maxwell	\$56	\$77	\$21	37.4%	\$93	\$52	92.5%
09301	Springer	\$448	\$664	\$216	48.3%	\$386	\$345	77.1%
09401	Cimarron	\$314	\$556	\$242	76.9%	\$328	\$351	111.6%
09509	Eagle Nest	\$180	\$506	\$326	180.6%	\$131	\$370	205.0%
09600	Angel Fire	\$3,033	\$6,311	\$3,278	108.1%	\$494	\$3,443	113.5%
10010	Quay County	\$2,465	\$3,559	\$1,094	44.4%	\$834	\$1,372	55.7%
10117	Tucumcari	\$3,080	\$4,872	\$1,792	58.2%	\$1,960	\$2,445	79.4%
10214	San Jon	\$172	\$243	\$71	41.6%	\$72	\$95	55.6%
10309	Logan	\$929	\$691	(\$238)	-25.6%	\$360	(\$118)	-12.7%
10407	House	\$19	\$111	\$92	495.9%	\$21	\$99	533.6%
11011	Roosevelt County	\$3,936	\$5,898	\$1,963	49.9%	\$2,341	\$2,744	69.7%
11119	Portales	\$5,946	\$8,560	\$2,614	44.0%	\$4,294	\$4,046	68.0%
11216	Elida	\$99	\$109	\$10	9.6%	\$59	\$30	29.7%
11310	Dora	\$23	\$112	\$89	389.8%	\$41	\$103	451.2%
11408	Causey	\$6	\$29	\$23	415.8%	\$24	\$31	558.2%
11502	Floyd	\$31	\$37	\$6	18.7%	\$30	\$16	50.9%
12012	San Miguel County	\$4,760	\$8,792	\$4,032	84.7%	\$4,654	\$5,583	117.3%
12122	Las Vegas	\$10,061	\$13,745	\$3,684	36.6%	\$4,846	\$5,300	52.7%

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12313	Pecos	\$367	\$623	\$256	69.8%	\$512	\$427	116.3%
13013	McKinley County	\$14,294	\$19,339	\$5,044	35.3%	\$18,063	\$11,066	77.4%
13114	Gallup	\$25,529	\$36,174	\$10,646	41.7%	\$7,756	\$13,231	51.8%
14014	Valencia County	\$14,352	\$26,954	\$12,602	87.8%	\$14,477	\$17,428	121.4%
14037	Rio Communities	\$391	\$714	\$323	82.4%	\$1,814	\$928	237.0%
14129	Belen	\$6,610	\$11,354	\$4,744	71.8%	\$2,710	\$5,647	85.4%
14316	Los Lunas	\$19,527	\$45,678	\$26,152	133.9%	\$6,349	\$28,269	144.8%
14412	Peralta	\$662	\$902	\$240	36.2%	\$1,231	\$650	98.1%
14505	Bosque Farms	\$1,338	\$2,347	\$1,009	75.4%	\$1,480	\$1,502	112.3%
15015	Otero County	\$8,447	\$14,325	\$5,878	69.6%	\$11,925	\$9,853	116.6%
15116	Alamogordo	\$21,527	\$32,400	\$10,873	50.5%	\$10,954	\$14,525	67.5%
15213	Cloudcroft	\$994	\$1,446	\$451	45.4%	\$266	\$540	54.3%
15308	Tularosa	\$795	\$1,159	\$364	45.8%	\$905	\$666	83.8%
16016	San Juan County	\$32,241	\$54,657	\$22,417	69.5%	\$23,887	\$30,380	94.2%
16121	Farmington	\$55,136	\$77,632	\$22,496	40.8%	\$18,309	\$28,600	51.9%
16218	Aztec	\$3,985	\$6,535	\$2,550	64.0%	\$2,435	\$3,362	84.4%
16312	Bloomfield	\$5,996	\$7,418	\$1,422	23.7%	\$2,914	\$2,393	39.9%
16323	Kirtland	\$763	\$1,314	\$551	72.1%	\$230	\$628	82.2%
17017	Rio Arriba County	\$5,930	\$11,216	\$5,287	89.2%	\$10,638	\$8,833	149.0%
17118	Chama	\$811	\$1,203	\$392	48.3%	\$321	\$499	61.5%
17215	Espanola	\$9,838	\$12,407	\$2,569	26.1%	\$3,786	\$3,831	38.9%
18018	Union County	\$1,085	\$1,134	\$49	4.5%	\$469	\$205	18.9%
18128	Clayton	\$2,005	\$2,211	\$207	10.3%	\$995	\$539	26.9%
18224	Des Moines	\$99	\$113	\$14	13.9%	\$44	\$29	29.1%
18315	Grenville	\$17	\$42	\$25	147.1%	\$8	\$28	164.6%
18411	Folsom	\$15	\$22	\$7	49.6%	\$19	\$13	91.0%
19019	Luna County	\$4,912	\$9,605	\$4,692	95.5%	\$3,342	\$5,806	118.2%
19113	Deming	\$8,356	\$17,112	\$8,756	104.8%	\$5,346	\$10,538	126.1%
19212	Columbus	\$734	\$479	(\$255)	-34.7%	\$522	(\$81)	-11.0%
20020	Taos County	\$13,208	\$23,720	\$10,512	79.6%	\$10,148	\$13,895	105.2%
20126	Taos	\$11,179	\$15,805	\$4,626	41.4%	\$2,561	\$5,480	49.0%
20222	Questa	\$527	\$931	\$404	76.6%	\$689	\$634	120.3%
20317	Red River	\$1,939	\$3,405	\$1,466	75.6%	\$214	\$1,537	79.3%
20414	Taos Ski Valley	\$2,720	\$3,468	\$748	27.5%	\$30	\$758	27.9%
21021	Sierra County	\$3,086	\$4,418	\$1,331	43.1%	\$1,300	\$1,764	57.2%
21124	T or C	\$3,969	\$5,612	\$1,642	41.4%	\$2,177	\$2,368	59.7%
21220	Williamsburg	\$82	\$192	\$110	134.4%	\$166	\$165	201.4%
21319	Elephant Butte	\$389	\$806	\$416	106.8%	\$520	\$590	151.5%
22022	Torrance County	\$2,024	\$3,255	\$1,230	60.8%	\$3,774	\$2,488	122.9%
22127	Mountainair	\$247	\$447	\$200	81.0%	\$311	\$304	123.1%
22223	Moriarty	\$2,014	\$3,715	\$1,701	84.4%	\$685	\$1,929	95.8%
22314	Willard	\$27	\$67	\$40	147.2%	\$71	\$64	235.6%
22410	Encino	\$87	\$355	\$268	308.5%	\$18	\$274	315.4%
22503	Estancia	\$287	\$1,522	\$1,235	430.4%	\$437	\$1,381	481.3%
23023	Hidalgo County	\$704	\$1,658	\$954	135.6%	\$693	\$1,185	168.5%
23110	Lordsburg	\$1,527	\$2,461	\$934	61.2%	\$943	\$1,248	81.7%
23209	Virden, Village of	\$9	\$118	\$109	1249.0%	\$51	\$126	1443.7%
24024	Guadalupe County	\$1,050	\$1,521	\$472	44.9%	\$513	\$643	61.2%
24108	Santa Rosa	\$2,070	\$3,280	\$1,210	58.5%	\$1,111	\$1,580	76.4%
24207	Vaughn	\$251	\$296	\$45	17.9%	\$111	\$82	32.7%
25025	Socorro County	\$1,832	\$2,886	\$1,054	57.5%	\$2,429	\$1,864	101.7%
25125	Socorro	\$3,917	\$6,890	\$2,972	75.9%	\$2,986	\$3,968	101.3%
25221	Magdalena	\$222	\$320	\$98	44.3%	\$276	\$190	85.8%
26026	Lincoln County	\$1,578	\$2,332	\$754	47.8%	\$3,175	\$1,813	114.9%
26112	Ruidoso	\$11,966	\$19,572	\$7,606	63.6%	\$3,261	\$8,693	72.7%
26211	Capitan	\$475	\$731	\$256	53.8%	\$591	\$453	95.3%
26307	Carrizozo	\$296	\$932	\$637	215.3%	\$413	\$775	261.9%
26406	Corona	\$74	\$128	\$54	73.5%	\$55	\$72	97.9%
26501	Ruidoso Downs	\$4,600	\$5,127	\$527	11.5%	\$1,113	\$898	19.5%
27027	De Baca County	\$495	\$449	(\$45)	-9.2%	\$279	\$48	9.6%
27104	Ft Sumner	\$373	\$512	\$139	37.4%	\$307	\$241	64.7%
28028	Catron County	\$174	\$879	\$704	403.6%	\$1,186	\$1,100	630.6%
28130	Reserve	\$139	\$247	\$108	77.9%	\$127	\$150	108.0%
29029	Sandoval County	\$8,589	\$24,848	\$16,259	189.3%	\$9,542	\$19,440	226.3%
29120	Bernalillo	\$6,339	\$8,504	\$2,166	34.2%	\$3,254	\$3,251	51.3%
29217	Jemez Springs	\$248	\$583	\$335	134.8%	\$72	\$359	144.5%
29311	Cuba	\$817	\$1,452	\$636	77.8%	\$228	\$712	87.1%
29409	San Ysidro	\$146	\$209	\$63	43.2%	\$60	\$83	56.9%
29504	Corrales	\$2,839	\$14,499	\$11,660	410.7%	\$3,078	\$12,686	446.8%
29524	Rio Rancho	\$39,945	\$72,143	\$32,198	80.6%	\$37,711	\$44,770	112.1%
30030	Mora County	\$587	\$1,729	\$1,142	194.5%	\$1,521	\$1,649	280.9%
30115	Wagon Mound	\$61	\$122	\$61	101.0%	\$103	\$95	157.2%
31031	Harding County	\$180	\$267	\$86	48.0%	\$154	\$137	76.3%

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31109	Roy	\$65	\$79	\$13	20.7%	\$81	\$40	62.0%
31208	Mosquero	\$19	\$38	\$19	98.4%	\$41	\$33	172.1%
32032	Los Alamos County and City	\$56,863	\$96,205	\$39,342	69.2%	\$12,228	\$43,419	76.4%
33033	Cibola County	\$4,462	\$6,159	\$1,697	38.0%	\$5,411	\$3,500	78.5%
33131	Milan	\$1,922	\$3,555	\$1,632	84.9%	\$855	\$1,917	99.7%
33227	Grants	\$7,010	\$9,600	\$2,590	36.9%	\$3,189	\$3,653	52.1%
	Muni Total	\$1,242,672	\$1,749,300	\$506,628	40.8%	\$609,388	\$709,781	57.1%
	County Total	\$607,546	\$986,122	\$378,576	62.3%	\$284,231	\$473,329	77.9%