

1 A MEMORIAL

2 REQUESTING THE PROPERTY TAX DIVISION OF THE TAXATION AND
3 REVENUE DEPARTMENT TO REVIEW THE MANNER IN WHICH COUNTIES
4 ASSESS THE NAVAJO NATION TRIBAL FEE AND TRIBAL RANCH LANDS
5 FOR TAXATION PURPOSES.

6
7 WHEREAS, Navajo Nation tribal ranches are situated on
8 approximately two hundred fifty-eight thousand eight hundred
9 eighty acres of fee simple lands in McKinley, San Juan,
10 Cibola, Rio Arriba, Sandoval, Socorro and Bernalillo
11 counties; and

12 WHEREAS, the tribal ranches program of the Navajo Nation
13 department of agriculture has encountered inconsistent
14 taxation practices within the counties within which the
15 ranches are located; and

16 WHEREAS, some counties exempt the tribal ranches from
17 taxation, while others have varying classifications of lands
18 for tax purposes, including agricultural, grazing, vacant,
19 nonresidential, commercial and other, resulting in varying
20 tax assessments and annual property taxes; and

21 WHEREAS, some counties assess livestock taxes to the
22 Navajo Nation as the landowner of the tribal ranches,
23 although livestock on the ranch lands are owned by ranch
24 lessees and not by the Navajo Nation; and

25 WHEREAS, the Navajo Nation department of agriculture has SM 121
Page 1

1 tried, with limited success, to work with county assessors to
2 obtain consistent, fair and equitable property taxation of
3 the Navajo Nation's tribal ranches within the
4 agricultural-grazing land classification category;

5 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE
6 STATE OF NEW MEXICO that the property tax division of the
7 taxation and revenue department be requested to review for
8 consistency and equity the manner in which counties assess
9 the Navajo Nation tribal fee and tribal ranch lands for
10 taxation purposes; and

11 BE IT FURTHER RESOLVED that the property tax division of
12 the taxation and revenue department report its findings and
13 recommendations to the appropriate interim legislative
14 committees by no later than September 30, 2015; and

15 BE IT FURTHER RESOLVED that copies of this memorial be
16 transmitted to the secretary of taxation and revenue, the
17 director of the property tax division of the taxation and
18 revenue department, the co-chairs of the New Mexico
19 legislative council, the president of the Navajo Nation, the
20 speaker of the Navajo Nation council and the director of the
21 tribal ranches program, department of agriculture, division of
22 natural resources, Navajo Nation. _____

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