

1 SENATE MEMORIAL 121

2 **52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015**

3 INTRODUCED BY

4 John Pinto

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10 A MEMORIAL

11 REQUESTING THE PROPERTY TAX DIVISION OF THE TAXATION AND
12 REVENUE DEPARTMENT TO REVIEW THE MANNER IN WHICH COUNTIES
13 ASSESS THE NAVAJO NATION TRIBAL FEE AND TRIBAL RANCH LANDS FOR
14 TAXATION PURPOSES.

15
16 WHEREAS, Navajo Nation tribal ranches are situated on
17 approximately two hundred fifty-eight thousand eight hundred
18 eighty acres of fee simple lands in McKinley, San Juan, Cibola,
19 Rio Arriba, Sandoval, Socorro and Bernalillo counties; and

20 WHEREAS, the tribal ranches program of the Navajo Nation
21 department of agriculture has encountered inconsistent taxation
22 practices within the counties within which the ranches are
23 located; and

24 WHEREAS, some counties exempt the tribal ranches from
25 taxation, while others have varying classifications of lands

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1 for tax purposes, including agricultural, grazing, vacant,
2 nonresidential, commercial and other, resulting in varying tax
3 assessments and annual property taxes; and

4 WHEREAS, some counties assess livestock taxes to the
5 Navajo Nation as the landowner of the tribal ranches, although
6 livestock on the ranch lands are owned by ranch lessees and not
7 by the Navajo Nation; and

8 WHEREAS, the Navajo Nation department of agriculture has
9 tried, with limited success, to work with county assessors to
10 obtain consistent, fair and equitable property taxation of the
11 Navajo Nation's tribal ranches within the agricultural-grazing
12 land classification category;

13 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE
14 OF NEW MEXICO that the property tax division of the taxation
15 and revenue department be requested to review for consistency
16 and equity the manner in which counties assess the Navajo
17 Nation tribal fee and tribal ranch lands for taxation purposes;
18 and

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

23 BE IT FURTHER RESOLVED that copies of this memorial be
24 transmitted to the secretary of taxation and revenue, the
25 director of the property tax division of the taxation and

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1 revenue department, the co-chairs of the New Mexico legislative
2 council, the president of the Navajo Nation, the speaker of the
3 Navajo Nation council and the director of the tribal ranches
4 program, department of agriculture, division of natural
5 resources, Navajo Nation.

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