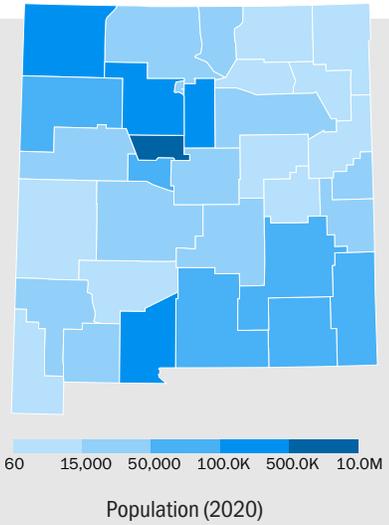
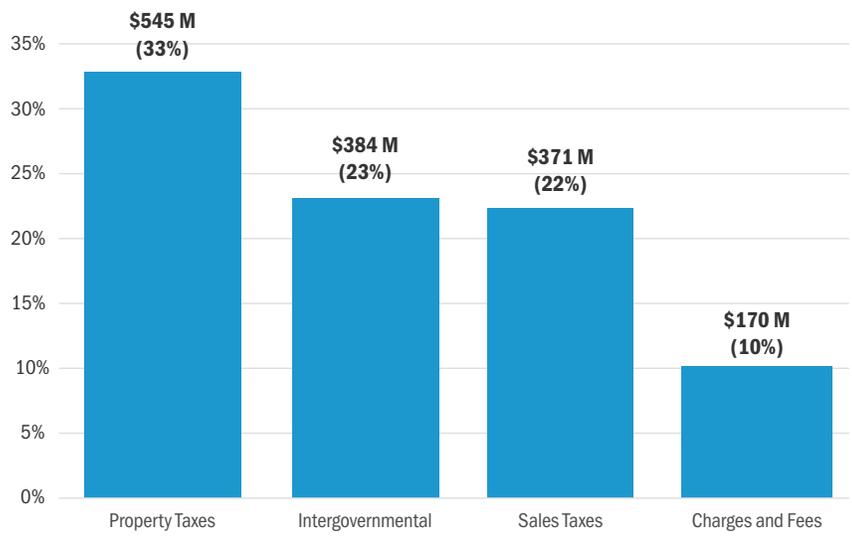


NEW MEXICO

COUNTY GOVERNMENT OVERVIEW

Counties 33	Government Form Traditional ¹	Governing Body Size 3-5	Population (2020) 2.1 million ²	
County Authority Mixed/Restrictive (Mostly Dillon's Rule): Counties in New Mexico are governed under general law. Counties are limited to the powers and government structure that have been explicitly defined by the New Mexico constitution and state statute. The state grants home rule to municipalities, including Los Alamos County which is a city-county consolidated government.				

TOP REVENUE SOURCES FOR NEW MEXICO COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”
²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

- Services counties MUST provide:**
- Provide health-related services to county residents including ambulances and hospitals.
 - Lay out, alter and discontinue county roads as needed.
- Services counties MAY provide:**
- Construct hospitals and provide childcare services.
 - Own and operate public airports, either individually or jointly with a municipality.
 - Form joint powers agreements with other local governments to plan and support regional economic development projects.
 - Regulate zoning to promote health, safety, morals and the general welfare of the county.
- Services counties CANNOT provide:**
- Regulate public schooling.

STRUCTURE/AUTHORITY

SUMMARY

The legislative and executive decision-making authority for New Mexico county governments is vested in the board of 3-5 county commissioners. In addition, every county except for Harding County has appointed a county manager to act as the chief administrative officer; conduct county business; serve as the personnel officer, fiscal director, budget officer and property custodian; act as the administrative assistant to the board; and assist in exercising board duties. Despite almost every county having a manager, the position is optional. Counties may provide for the safety, wellbeing and prosperity of the community and residents but must otherwise narrowly abide by the specific authorities and limitations provided by the state.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Clerk	Elected	Mandatory
Probate Judge	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of 3-5 commissioners acts as the sole legislative decision-making body for counties.

Executive Branch: The board of commissioners also acts as the sole executive decision-making body for counties.

Judicial Branch: New Mexico is organized into 13 judicial districts with 94 judges covering the state's 33 counties. District courts have general jurisdiction over criminal cases in which jury trials are held. Probate courts, on the other hand, hear estate and informal probate cases. There is a probate judge in each county.

Optional Forms of Government:

- Board of Commissioners
- Commission-Administrator
- City-county Consolidated



COUNTY AUTHORITY

Executive Power: All counties in New Mexico have the same powers as municipalities, except where a power is explicitly denied to counties by the state legislature. County powers include those to provide safety, preserve community health, promote prosperity and improve the order of the county and its inhabitants. The board of county commissioners may enact these powers consistent with limitations imposed by the state.

Ability to Form Partnerships: Counties may enter into agreements with cities to sponsor a flood control project and they may also cooperate with the federal government to seek aid. A board of county commissioners may enter into franchise agreements with utility companies. In addition, two or more contiguous counties may consolidate to form a new county. Counties and cities also collaborate on public service answering points.

Call a State of Emergency: Counties cannot declare a state of emergency. Regarding emergencies related to forest fires, counties may clear undergrowth and remove fire-damaged trees.

Special Districts: New Mexico has approximately 800 special districts. There are around 15 different types of districts, including flood control, economic advancement and regional transit districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

Counties may deliver any and all of the services that municipalities provide unless explicitly prohibited by state legislature. Some of the services that counties may provide include public hospitals, airports, ambulances and foreign trade zones. Counties must consider plans and regulations for water conservation and drought management in unincorporated areas.



HEALTH AND HUMAN SERVICES

Health, Generally: Counties **must** provide health services, including ambulance transportation, hospitals and other avenues for health care.

Health Departments: Counties **may** establish county public health departments and join with other local government entities to form district health departments.

Hospitals: Counties **may** construct, maintain, fund and regulate hospitals. Counties may establish hospitals individually or jointly with a municipality. Counties may issue general obligation bonds and revenue bonds to build, purchase, renovate or equip individually or jointly owned hospitals.

Child Welfare: The **state** provides childcare and protections for children.

Welfare: The **state** department of human services establishes branches in local communities. However, many counties provide public health services, specifically behavioral health, mental health, substance abuse and DWI programs.



INFRASTRUCTURE

Roads: The board of county commissioners **must** lay out, alter or discontinue any road running through their county. Counties may also order and direct the construction of bridges and provide and appropriate related funds.

Airports: Counties **may** acquire land for, establish, build, own, lease, control, equip, improve, maintain and operate an airport. County commissioners may cooperate with any municipality within their county to jointly operate, finance, maintain and control airports.

Utilities: A board of county commissioners **may** enter into franchise agreements with utility companies and impose a franchise fee for county expenses and the utilities' use of public highways, streets and alleys.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish a system of supervised recreation and may vest the power to manage and provide for the park and recreation system to a park board or other governing body.

Libraries: Counties **may** establish libraries and enter contracts with third parties to do so. Counties may also use gifts and donations to establish, expand or improve the library.

Fairs: The county board of commissioners **may** expend up to \$1,000 annually to support their county's ability to display products at the New Mexico state fair in Albuquerque.



ZONING AND DEVELOPMENT

Zoning Power: All counties are zoning authorities to promote health, safety, morals and the general welfare of the county. Counties **may** regulate and restrict building height, densities of populations, locations for certain structures and more. Counties may also divide territory into districts, and regulate or restrict the construction, alteration, repair or use of buildings, structures or land.

Zoning Restriction: All counties have land use plans and **may** establish planning and zoning services. Currently, only seven counties have official planning and zoning departments. Counties that operate planning and zoning services must meet specific requirements, including establishing an oversight board.

Housing Projects: Counties **may** maintain and operate housing projects.

Water Conservation: Counties **must** always consider potential ordinances and codes that will encourage water conservation and drought management planning.

Foreign Trade Zone: With prior written approval from the economic development department, counties **may** apply for a grant to establish, operate and maintain a foreign trade zone and provide related facilities.

Economic Development: Counties **may** enter into joint powers agreements with other local governments and non-profits to plan and support regional economic development projects, including infrastructure, improvement, economic development, job creation and retail related development projects. Funding for these projects cannot exceed 10 percent of the annual general fund expenditures.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The county sheriff, deputy sheriff, constable and other county law enforcement officers **must** enforce the provisions of all county ordinances. Counties may enact general police power. Counties may also adopt local traffic ordinances that are consistent with state law.

Jails: Counties **may**, either individually or in contract with another county or municipality, construct and maintain a county or county-municipality jail. These jails may be administered by the sheriff, jail administrator or by a third party.

Courthouses: Counties **must** provide adequate quarters for the operation of the district court, including juvenile probation services, and must provide necessary utilities and maintenance service for the operation and upkeep of district court facilities.

Fire: Counties **may** establish and operate county fire departments or they may contract out their firefighting. All counties currently have their own fire departments.

Ambulance: Counties **may** provide an ambulance service to transport sick or injured persons to a place of treatment in the absence of an established ambulance service if authorized by the state corporation commission. Counties may contract with other local governments or with private ambulance services for the provision of ambulance services.

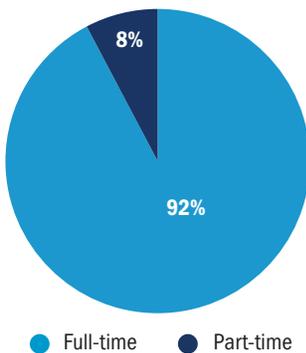


SCHOOLS

Education, Generally: Public school requirements, regulations and funding are set by the **state** department of education. Counties have little to no involvement in public schooling as this is primarily governed by school boards at the local level.

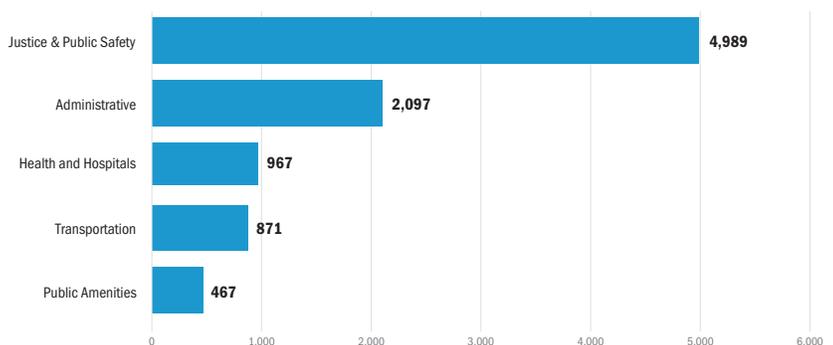
School Board: Local school boards are formed from counties or from districts within counties that have more than 16,000 people.

NEW MEXICO COUNTIES EMPLOY 10,978 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

NEW MEXICO COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

As New Mexico counties are governed by general law, most of the authorities regarding taxes are heavily regulated by the state legislature. However, counties may propose certain taxes, many of which require voter approval before they may be imposed. Counties collect most of their revenue from property taxes which totaled \$545 million dollars in 2017. Counties may also impose a sales tax and almost every county has done so. Finally, counties may impose a privilege tax and a liquor license tax.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** tax property for general county purposes, including salaries and expenses of county officers, deputies and employees. The board may also adopt a resolution with voter approval for an additional property tax to provide health care to sick residents and those in need within the county, at a maximum rate of 0.15 percent.

Personal Property: Counties **cannot** assess personal property for property taxes.

Income Tax: Counties **cannot** impose local income taxes.

Sales Tax (Local Option Gross Receipts Tax): Counties **may** impose an excise tax on the gross receipts of a person engaging in business in the county or the county area at a maximum rate of 1.25 percent. Gross receipt tax increments may be designated for general use or specific purposes such as fire, public health, ambulances and environmental services. These earmarks are often only available to specific counties.

Gas/Fuel Taxes: Counties **may** impose a tax of up to two cents (\$0.02) per gallon on gasoline. The proceeds of a county gasoline tax must be expended towards bridge and road projects or public transportation related trails.

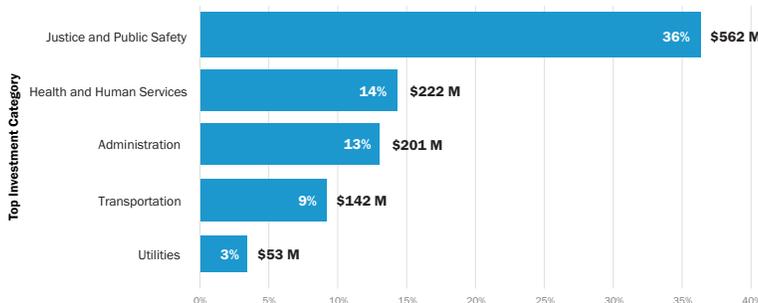
Mineral Tax: Counties **cannot** impose a mineral tax.

Debt and Debt Limit: The state assumes the debts of all the counties. Counties **may** only seek debt for public buildings, payment of capital projects, water and sewage projects, construction of an airport or landfill, public space or resources for libraries. Bonds must be approved by voters and cannot exceed 50 years.

Other Tax Info:

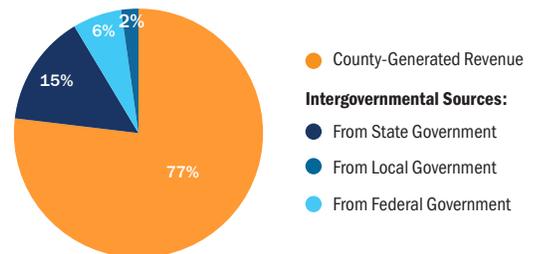
- **Liquor License Tax:** Counties **may** tax state liquor licenses. The tax may have a maximum rate of 6 percent and the revenue must be expended towards education and alcohol treatment.
- **Local Government Road Fund:** The **state** shares revenues with counties for a local government road fund. These funds support project development, construction and improvement.

NEW MEXICO COUNTIES INVEST \$1.5 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

NEW MEXICO COUNTIES RECEIVE \$384 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017