

**CHAVES COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING AGENDA**

August 19, 2026 – 5:30 p.m.

**Chaves County Administrative Center – Joseph R. Skeen Building
Commission Chambers - #1 St. Mary's Place**

CALL TO ORDER

PLEDGE OF ALLEGIANCE

DETERMINATION OF QUORUM

APPROVAL OF AGENDA

AGENDA ITEMS

1. Public Hearing to consider Ordinance O-119 to allow Chaves County to adopt a Local Economic Development Act Local Option Gross Receipts Tax.

- **COMMISSIONER'S COMMUNICATIONS**
- **ADJOURNMENT**

If you are an individual with a disability who needs a reader, qualified sign language interpreter, or any form of auxiliary aid or service to attend or participate in the hearing of a meeting, please contact the County Commissioner's office at 575-624-6600. This should be done at least one week prior to the meeting. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the County Commissioner's office if a summary or other type of accessible format is needed.

AGENDA ITEM: ____1____

Ordinance O-119 Local
Economic Development
Act Local Option Gross
Receipts Tax for Chaves
County

MEETING DATE: August 19, 2026

STAFF SUMMARY REPORT

ACTION REQUESTED BY: Bill Williams, County Manager

ACTION REQUESTED: Public Hearing to Consider O-119

ITEM SUMMARY:

Ordinance #O-119 would authorize a Local Economic Development Act Local Option Gross Receipts Tax to be placed on the ballot for consideration by Chaves County voters in the November 2026 General Election. This is a public hearing, and it has been properly advertised per statute requirements.

This meeting is being held to allow public comment in addition to the comments that are expected at the regular meeting of the Chaves County Board of Commissioners, to be held tomorrow Thursday, August 20, 2026, 9:00am at #1 St. Mary's Place.

Today's meeting extends the opportunity for public comments limited to three minutes per person. The Public Participants are asked to state their name and address before making comments. The Chairman has requested that Commissioners write their questions and comments down and hold them until after all members of the public, desiring to speak at tonight's meeting, have completed their comments. When public comments are completed, the Chairman will ask the Commissioners for questions and comments. Since there is a second meeting being held on this topic tomorrow, prior to voting on an action, this topic will need to be tabled when discussions are completed. It will have to be removed from the table in tomorrow's meeting before the public hearing can continue.

SUPPORT DOCUMENTS: Draft Ordinance O-119

SUMMARY BY: Bill Williams

TITLE: County Manager

ORDINANCE NUMBER O-119
ADOPTING A COUNTYWIDE LOCAL ECONOMIC DEVELOPMENT ACT
LOCAL OPTION GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF
CHAVES COUNTY

Section 1, Imposition of Tax. There is imposed on any person engaging in business in the county, for the privilege of engaging in business in this county, an excise tax equal to One-Eighth of One Percent (\$.125%) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act and the Local Economic Development Act as they now exist or as they may be amended and shall be known as the "Countywide Local Economic Development Act local option gross receipts tax."

Section 2, General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3, Specific Exemptions. No Countywide Local Economic Development Act local option gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county; or
- B. direct broadcast satellite services.

Section 4. Dedication. Revenue from the Countywide Local Economic Development Act local option gross receipts tax will be used for the purposes below:

- A. Economic development plans and projects as defined in the Local Economic Development Act or projects as defined in the Statewide Economic Development Finance Act, provided:
 - 1) arts and cultural districts created pursuant to the Arts and Cultural District Act are a qualifying purpose;
 - 2) cultural facilities are a qualifying purpose; and
 - 3) retail businesses are a qualifying entity.

Section 5. Effective Date. The effective date of the Countywide Local Economic Development Act local option gross receipts tax shall be July 1 following the election whose results are certified to be in favor of the ordinance's adoption and the adopted ordinance is delivered or mailed to the Taxation and Revenue Department.

Section 6. Delayed Repeal. Ordinance Number (if it becomes law) is repealed effective.

ADOPTED BY THE GOVERNING BODY OF CHAVES COUNTY, NEW MEXICO, THIS
_____ DAY OF AUGUST, 2026.

ATTEST:

CHAVES COUNTY

Cindy Fuller, Clerk

Richard Taylor, Chairman

DRAFT