



**SPECIAL MEETING
CITY OF ROSWELL COUNCIL - AGENDA
FRIDAY, MARCH 28, 2025, at 4:00 p.m.
CITY HALL- COUNCIL CHAMBER
425 N. Richardson Ave.
Roswell, New Mexico 88201**

Notice of this meeting has been given to the public in compliance with Sections 10-15-1 through 10-15-4 NMSA 1978 and Resolution No. 24-23. Except for emergency matters, the City Council shall take action only on the specific items listed on the Agenda.

MARCH 28, 2025

4:00 p.m.

MAYOR - Timothy Z. Jennings

Ward 1
Cristina A. Arnold
Juan Oropesa

Ward II
Juliana Halvorson
Will Cavin

Ward III
Edward L. Heldenbrand
Christopher Cortez

Ward IV
Robert B. Corn
Darrell Johnson

Ward V
Angela G. Moore
Carlos Marrujo Jr.

WELCOME! We are very glad you have joined us for the Roswell City Council meeting. If you wish to speak, please sign up at the podium prior to 4:00 p.m. In compliance with Resolution 24-23, all matters listed under Consent Items/Consent Agenda are considered routine by the City Council and will be approved by one motion. There will be no separate discussion on these items. If any member of the council desires to discuss the matter, that item will be removed from the consent agenda and will be considered separately. Any item approved as part of the consent agenda is not an agenda item for the purpose of public participation. The Council is pleased to hear relevant comments; however, a 3-minute limit is set in accordance with Resolution 17-65 (Governing Body Rules of Order). Large groups are asked to name a spokesperson. Robert's Rules of Order govern the conduct of the meeting. "THANK YOU" for participating in your City Government.

OPENING CEREMONIES

Call to Order by Presiding Officer
Roll Call & Determination of Quorum

APPROVAL OF THE AGENDA

PUBLIC PARTICIPATION ON AGENDA ITEMS

REGULAR ITEMS

1. Hold a public hearing and approve emergency Ordinance 25-02: An Ordinance Adopting a Municipal Flood Recovery Gross Receipts Tax (GRT). (Halvorson/Yntema)

ADJOURNMENT

If you are an individual with a disability who needs a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact Human Resources at 575-624-6700 at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the City Clerk at 575-624-6700 if a summary of another type of accessible format is needed.

Please join my meeting from your computer, tablet or smartphone. <https://meet.goto.com/554948949>

You can also dial in using your phone. United States: +1 (224) 501-3412 Access Code: 554-948-949

Get the app now and be ready when your first meeting starts: <https://meet.goto.com/install>

Printed and posted: **March 25, 2025**

**ROSWELL NEW MEXICO
AGENDA ITEM ABSTRACT**

Special Council Meeting

1.

Meeting Date: 03/28/2025

COMMITTEE: N/A

CONTACT: Hessel Yntema

CHAIR: Mayor Pro Tem

ACTION REQUESTED:

Hold a public hearing and approve emergency Ordinance 25-02: An Ordinance Adopting a Municipal Flood Recovery Gross Receipts Tax (GRT). (Halvorson/Yntema)

BACKGROUND:

Initiated by: Legal

Following the flooding of October 2024, the City had approximately \$260,000,000.00 in damages. The City lacks sufficient funds to fund its recovery efforts. In the 2025 legislative session, SB 31 and SB 383 created a \$150,000,000.00 revolving loan at 0% interest and created a 3/8th cent tax to fund funding for recovery efforts, respectively. This proposed GRT increase can be used exclusively for funding flood recover bonds. The new GRT automatically sunsets when the debt is retired.

- GRT in NM ranges from 4.875% to 9.425%. Roswell is currently at 7.8958 and would increase to 8.27%
- GRT will remain below the municipalities of: Bosque Farms, Taos, Taos Ski Valley, Red River, Los Lunas, Questa, Espanola, Truth or Consequences, Deming, Vaughn, and Santa Rosa.
- GRT will remain at rates similar to: Silver City, Tijeras, Sunland park, Las Cruces, Grants, Ruidoso, Gallup, Alamogordo, Tucumcari, Cuba, Santa Fe, Las Vegas, Farmington, Aztec, Bloomfield, and Belen.

FINANCIAL CONSIDERATION

NA -- Loans and Bonds are to be negotiated with new GRT as collateral.

LEGAL REVIEW:

Legally sufficient

BOARD AND COMMITTEE ACTION:

N/A

STAFF RECOMMENDATION:

Staff supports this action.

Attachments

Ordinance 25-02 Municipal Flood Recovery Gross Receipts

ORDINANCE 25-02

AN ORDINANCE ADOPTING A MUNICIPAL FLOOD RECOVERY GROSS RECEIPTS TAX

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF ROSWELL, NEW MEXICO, that:

SECTION Imposition of Tax. There is imposed on any person engaging in business in this municipality for the privilege of engaging in business in this municipality an excise tax equal to three-eighths of one percent (0.375%) 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 Municipal Local Option Gross Receipts and Compensating Taxes Act as it now exists or as it may be amended and shall be known as the "municipal flood recovery gross receipts tax."

SECTION 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 Specific Exemptions. No municipal 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 municipality to another point outside the municipality;
- B. a business located outside the boundaries of a municipality on land owned by that municipality for which a state gross receipts tax distribution is made pursuant to Subsection C of Section 7-1-6.4 NMSA 1978; or
- C. direct broadcast satellite services.

SECTION 4. dedication. Revenue derived from the above three-eighths of one percent (0.375%) tax shall be used in the following priority:

- A. Only for payment of flood recovery revenue bonds issued pursuant to Section 3-31-1 NMSA 1978.

SECTION 5. Effective Date. The effective date of the municipal gross receipts tax shall be either January 1, or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is adopted, unless an election is held on the question of approving the ordinance, in which case the effective date shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date when the results of the election 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.

PASSED, ADOPTED, SIGNED and APPROVED _____, _____.

CITY SEAL

Timothy Z. Jennings, Mayor

ATTEST

Amalia Martinez, City Clerk

DRAFT