

CHAPTER 17 - TAXPAYER REGISTRATION, OBLIGATIONS

Sec. 17.1 Taxpayer Records

Every Taxpayer shall maintain accurate and complete records relevant to the reporting and paying of Taxes assessed by this Code. Taxpayers shall retain their records for at least seven years beyond the date of payment to which they relate, or if no payment is due, at least seven years beyond the Assessment Date of a taxable year. Upon at least 48 hours prior written notice, such records shall be subject to inspection by the Tax Administrator or his or her designated representative during the normal business hours of the Person whose records are to be inspected.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.2 Registration and Information Required by Request

A. Taxpayer Registration and Requests for Taxpayer Information. Every Taxpayer shall register and file with the Tax Administrator on the forms, at the times and in the manner determined by the Tax Administrator and the Tax Commission, such information as the Commissioner or the Administrator may reasonably require.

B. Failure to Register or Provide Information. If a Taxpayer fails to comply with a request for registration and/or information or documents within its possession or control, the Tax Administrator may proceed to assess Taxes without that information or documentation. In that event, the Notice of Assessment may not be challenged by the Taxpayer.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.3 Place and Manner of Filing and Payment

Taxpayers and other persons making filings and payments under this Code must comply with the following:

A. Place of Filing. On or before the date due, all filings and payments must be delivered to the Office of the Tax Administrator or mailed to:

Office of the Tax Administrator
Pueblo of Santa Clara
P.O. Box 580
Española, New Mexico 87532

B. Payment. Payment of the total amount of all Taxes due shall precede or accompany each required filing. Delivery to the Tax Administrator of a check that is not paid upon presentment does not constitute payment.

C. Payment by Wire Transfer. Upon the prior written approval of the Tax Administrator and in accordance with the written forwarding instructions of the Tax Administrator, a Taxpayer may pay any Tax due by a recognized wire transfer system to the financial institution designated by the Administrator for receipt of such payments.

D. Application of Payments. Any payment received by the Tax Administrator will be applied first in satisfaction of any Administrative Costs, second in satisfaction of any penalties, third in satisfaction of any interest, and lastly, in satisfaction of the Tax due. If any Tax remains unpaid, the Tax Administrator will issue a Notice of Non-Compliance and/or Assessment reporting the unpaid amounts, a description of the application of any payment made hereunder, and the resulting status of the Taxpayer's accounts.

E. Due Date. Due dates are those stated in this Code and on the forms, instructions, and regulations issued hereunder. If a due date falls on a Saturday, Sunday, or a legal holiday of the Pueblo, then the due date will be the next working day. When a Taxpayer acts by U.S. mail rather than another form of delivery, the date of the delivery to the Tax Administrator shall be determined by the postmark; *provided* that the date of delivery to the Tax Administrator by self-metered mail shall be determined by the metered date only if such mail is received within five (5) days of the metered date.

F. Rounding. The Tax Commission or Tax Administrator may require or permit rounding of amounts of money to the nearest whole dollar.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.4 Extension of Time for Filing and Payment

Before a filing or Tax is due, a Taxpayer may file a written request with the Tax Administrator for an extension of time within which to file a report or to make a payment. The Tax Administrator, in his or her discretion, may grant or deny a request for an extension and shall notify in writing the Taxpayer of such decision.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.5 Designation of Individual for Purposes of Notice and Service; Notice and Service; Failure of Notice

A. Designated Individual. Each Taxpayer who is not a natural person must designate and provide to the Tax Administrator the name, mailing address, street address, and telephone number of an individual for purpose of notice and service.

B. Notice and Service. Except as otherwise provided in this Code, any notice or service required may be given:

1. to a Taxpayer by mailing the notice or documents to the individual last designated by the Taxpayer at the address shown on the designation; *provided* that if a Taxpayer has not designated an individual for purpose of notice and service, notice may be given by mailing to any Person having a property interest in the Business or activity subject to Tax under this Code or to a Person holding a permit or License for the conduct of activity that is subject to Tax under this Code; and

2. to any other Person by mailing the notice or documents to such Person at his or her last known address. The foregoing is not intended to exclude the use of other methods of giving notice or service that comports with due process under applicable laws of the Pueblo or

federal law, including but not limited to personal service or publication.

C. Failure of Notice. Failure of the Tax Administrator or Tax Commission to mail or of a Taxpayer to receive any notice, assessment, bill, or other communication will not affect the Taxpayer's liability for a Tax and any interest, penalty, or administrative cost related thereto.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.6 Delinquent Taxpayer

Any Taxpayer who fails to file a required tax reporting form or fails to pay taxes due, or to whom Taxes have been assessed and who does not make payment, before thirty (30) days after the due date or any extensions thereof, or fails to file a timely Protest of Assessment and make a payment under protest, or otherwise fails to furnish timely security for payment, becomes a delinquent Taxpayer and remains such until payment of the total amount of all such Taxes including penalty and interest. If a Taxpayer files a Protest of Assessment, the Taxpayer nevertheless becomes a delinquent Taxpayer upon the Taxpayer's failure to appear at any conference or hearing, failure to make a payment under protest, or failure to perfect an appeal from any decision or part thereof adverse to the Taxpayer to the next higher appellate level as provided in this Code. A delinquent Taxpayer may in the discretion of the Tax Administrator, have his or her tribal business license suspended for a period of time, or revoked.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.7 Interest

A. Imposition of Interest on Taxes. All Taxes, fees, or other charges not paid when due shall bear interest from the date such Taxes, fees, or charges become due until the date paid. Interest shall be imposed on any unpaid amount from the date the payment was due, without regard to any extension of time or stay of payment, to the date payment is received.

B. Rate of Interest. The annual rates of interest shall be as follows until otherwise established in the regulations:

1. Interest due to the Pueblo shall be computed at the rate of one and one-fourth percent (1 1/4% or 1.25%) per month or any fraction thereof, except that if the amount of interest due at the time payment is made is less than one dollar (\$1.00), no interest shall be due.

2. Notwithstanding the above, if demand is made for the payment of any Tax, and if such amount is paid within ten (10) days after the date of such demand, no interest on the Tax so paid shall be imposed for the period after the date of demand.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.8 Charges for Administrative Costs

The Tax Administrator and the Tax Commission may charge Administrative Costs to any Taxpayer as to whom the Tax Office must take affirmative steps to collect Taxes that are due.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.9 Penalties

A. A Taxpayer who, without deliberate intent to evade a tax, fails due to negligence or disregard of the requirements of this Code or of the regulations issued hereunder to pay a tax when due, or to file a report when due, is liable to pay a penalty in the amount of two percent (2%) of the amount of Tax due per month, for each month or portion thereof from the due date to the date of payment, but not to exceed ten percent (10%) of the amount of the Tax due. In the event the penalty is for failure to file a report or return, and no Tax is due, the amount of the penalty shall be ten dollars (\$10.00) per month from the due date to the date of filing.

B. A Taxpayer who, with deliberate intent to evade a tax, fails to pay a tax when due or to file a report when due, is liable to pay a penalty in the amount of fifty percent (50%) of the tax due, or a minimum of one hundred dollars (\$100.00), whichever is greater.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 17.10 Waiver of Interest, Penalty, or Administrative Costs

For good cause shown, the Tax Administrator may waive in writing the imposition of all or part of any interest, penalty, or Administrative Costs assessed against a Taxpayer.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

CHAPTER 18 - ADMINISTRATIVE PROCEEDINGS

Sec. 18.1 Administrative Remedies

Neither the Tax Administrator nor the Tax Commission shall have jurisdiction to entertain any proceeding by a Taxpayer in which the Taxpayer questions the Taxpayer's liability for any Tax or the application to the Taxpayer of any provision of this Code or any regulations promulgated hereunder, except in accordance with the provisions of this Chapter.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.2 Notice of Assessment

Whenever the Tax Administrator becomes aware of information indicating that a Taxpayer owes and has failed to pay any Tax, the Tax Administrator shall send such Taxpayer a Notice of Assessment, notifying the Taxpayer of the type of Tax due, the period of time or specific transaction or transactions to which the Tax pertains, and the amount of the Tax due, together with all applicable penalties and accrued interest. The total amount due as set forth in the Notice of Assessment shall be paid in full by no later than thirty (30) days from the date of the Notice of Assessment, unless within such time, or an extension of such period granted as is provided herein, the Taxpayer has filed a Protest as provided in this chapter.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.3 Refunds

A. Requests for Refunds. Any Taxpayer who claims to have overpaid a Tax imposed by

this Code may file with the Tax Administrator a Request for Refund; *provided* that such Request for a Refund must be filed within one (1) year from the date of overpayment or be forever barred. The Request for a Refund must identify itself as a Request for Refund, declare the relief sought, and include a complete statement of the facts upon which the relief sought is based, together with any information or documents necessary to support such facts. Contemporaneously with the filing of a Request for Refund, the Taxpayer also may request a Formal Conference with the Tax Administrator.

B. Final Decision by the Tax Administrator on a Request for a Refund. If the Tax Administrator finds that an overpayment has occurred, the Tax Administrator, in his or her discretion, shall credit the amount of the overpayment to any current or future Taxes due from the Taxpayer, refund the overpayment in full, or credit a portion of the overpayment to any current Taxes due from the Taxpayer and refund the remainder of the overpayment. The Tax Administrator must mail a copy of his or her decision, certified mail, return receipt requested, to the Taxpayer not later than twenty (20) days following the conclusion of the Formal Conference or, if no Formal Conference was requested, not later than thirty (30) days after the date the Request for a Refund was filed with the Tax Administrator. If no appeal to the Tax Commission is timely made as provided in this Code, the Tax Administrator's denial of a Request for a Refund shall be final and not subject to further appeal.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.4 Protests

A. Protest of Assessment. A Taxpayer who believes that an assessment is incorrect may protest by filing a Protest of Assessment with the Tax Administrator within thirty (30) days after the date of the Notice of Assessment. The Protest must be identified as a Protest of Assessment, declare the relief sought, state with particularity the basis of the Taxpayer's claim that the assessment is erroneous, and include a complete statement of the facts along with any information or documents necessary to support such facts and the Taxpayer's claim, including but not limited to any appraisals. Upon written request, filed with the Tax Administrator within the period allowed for filing a Protest, the Tax Administrator shall grant an extension of the time for filing a written Protest, of up to thirty (30) days.

B. Notice of Payment under Protest. A Taxpayer objecting to an assessment may avoid the imposition of additional interest, penalties, and any Administrative Costs only by paying the Tax due under protest within the prescribed time and by filing a Notice of Payment under Protest with the Tax Administrator at the time of payment.

C. Procedure Following Protest. Following receipt of a Protest, the Tax Administrator may request any additional information from the Taxpayer material to the issues raised by the Protest, and shall provide to the Taxpayer, on request, with information relevant to the assessment. The Tax Administrator and the Taxpayer may meet and confer regarding the Protest or do such other things as may be appropriate to reaching a resolution of the Protest.

D. Final Decision by the Tax Administrator on a Protest of Assessment. The Tax Administrator shall act on a Protest within thirty (30) days following receipt of the Protest or following receipt of any additional information requested from the Taxpayer, whichever is later.

If the Tax Administrator determines that a protested assessment is incorrect, in whole or in part, he or she shall issue a written order correcting the assessment and crediting and/or refunding to the Taxpayer any overpayment. Otherwise, the Tax Administrator shall deny all relief. The Tax Administrator will mail a copy of the decision, certified mail, return receipt requested, to the Taxpayer. If no appeal to the Tax Commission is timely made as provided in this Code, the Tax Administrator's denial of a Protest of Assessment shall be final and not subject to further appeal.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.5 Appeal to the Tax Commission

A. Notice of Appeal. If a Taxpayer is dissatisfied with a decision of the Tax Administrator regarding a Request for a Refund or a Protest of Assessment, the Taxpayer may file a written Notice of Appeal with the Tax Commission, within thirty (30) days of the Taxpayer's receipt of the Tax Administrator's decision. Such notice shall be identified as a Notice of Appeal and state with particularity the basis of the Taxpayer's claim that an action of the Tax Administrator is erroneous, and shall be accompanied by a brief setting forth of the Taxpayer's arguments in support of the appeal and any other materials, information, or evidence relevant to his, her, or its claim. Upon receipt of the Taxpayer's appeal materials, the Tax Administrator shall have thirty (30) days within which to file with the Tax Commission a responsive brief and any materials, information, or evidence supporting the decision appealed.

B. Hearing and Notice. Following the time period for submission of materials, the Tax Commission shall schedule a hearing and give the Taxpayer and the Tax Administrator at least five (5) days' prior written notice of the hearing.

C. Hearing Procedures.

1. At the hearing, the Taxpayer will be afforded the opportunity to present testimony and evidence and to examine witnesses. A Taxpayer may appear *pro se* at a hearing or be represented by an attorney, certified or registered public accountant, or other spokesperson.

2. The Tax Administrator shall have the same rights to participate in the hearing as the Taxpayer.

3. Hearings shall not be open to the public except upon the request of the Taxpayer and may be postponed or continued at the discretion of the Tax Commission.

4. In hearings, all testimony shall be given under oath. The Tax Commission shall conduct the proceedings so that both complaints and defenses are amply and fairly presented. The Tax Commission may permit discovery, entertain and dispose of motions, and require written expositions of the case as the circumstances justify. Formal rules of evidence shall not apply; the Tax Commission may accept such evidence as it finds relevant and credible. The Tax Commission may require reasonable substantiation of statements or records tendered, the accuracy or truth of which is in reasonable doubt.

5. The hearing shall be on the record, and a permanent record of the hearing shall be made by tape recorder and/or stenographic means. The Tax Commission shall, at the

Taxpayer's request and sole expense, make and preserve a complete written record of the proceedings.

6. Without undue delay, the Tax Commission will render a written decision in accordance with the law and evidence presented and state the basis therefor. If the Tax Commission finds that there was substantial compliance with procedural requirements and that the decision of the Tax Administrator was supported by evidence and justified by applicable policies, rules, laws, and regulations, it shall affirm the Tax Administrator's decision. If it finds to the contrary, the Tax Commission may overturn the Tax Administrator's decision or any part thereof and/or remand the matter to the Tax Administrator with directions for further review. All decisions shall be signed by the Chair of the Tax Commission or other authorized Commissioner of the Tax Commission. A copy of the decision shall be mailed to the Taxpayer, certified mail, return receipt requested, and shall inform the Taxpayer of the right to appeal the decision to the Tribal Court, the terms of appeal, and the consequences of a failure to appeal. A copy of the decision also shall be filed with the Tax Administrator.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.6 Finality of Tax Commission Actions

If no appeal is timely made to the Tribal Court, decision by the Tax Commission will be final, binding, and enforceable, and will not be subject to any appeal to the Tax Commission or to any court or tribunal.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.7 Appeals from the Tax Commission's Decisions

A. Appeals to the Tribal Court Exhaustion of Administrative Procedures. The Tribal Court shall have exclusive jurisdiction to hear all appeals from final decisions of the Tax Commission and, except as otherwise provided for in this Code, the procedural rules of that court shall apply.

B. Filing a Notice of Appeal to the Tribal Court. Within twenty (20) days after the Taxpayer's receipt of a final decision of the Tax Commission, if the Taxpayer or the Tax Administrator is dissatisfied with the decision of the Tax Commission, either may file an appeal to the Tribal Court, by filing a Notice of Appeal with the court clerk stating the date of the decision and the specific issue or finding being appealed. A filing fee equal to the Court's fees for filing a civil action shall accompany the Notice. The party appealing the decision must serve a copy of the Notice of Appeal on the other party and the Tax Commission. Thereafter, the Tax Commission shall file a full record of its proceedings with the Tribal Court.

C. Review on the Record. The Tribal Court shall consider the appeal only to the same extent and upon the same theories and evidence as were asserted at the hearing before the Tax Commission. All such appeals shall be upon the administrative record presented to the Tax Commission, together with briefs and argument.

D. Standard of Review. The Tribal Court shall set aside a decision of the Tax

Commission only if it finds the decision to be:

1. arbitrary, capricious, or an abuse of discretion;
2. not supported by substantial evidence in the record; or
3. otherwise not in accordance with applicable law.

E. Decisions of the Tribal Court. The Tribal Court shall issue a written decision on all appeals, which decision shall be final, binding, and enforceable, and will not be subject to any further appeal to any court or forum.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.8 Compromise and Settlement

The Tax Administrator may compromise and settle any disputed claim for payment of taxes by entering into a written settlement agreement with the Taxpayer in a manner that adequately protects the interests of the Pueblo; *provided* that any such agreement is subject to prior approval: (a) by the General Counsel for the Pueblo for a claim not greater than five thousand dollars (\$5,000), or (b) by the Tribal Council for a claim greater than five thousand dollars (\$5,000). If an agreement is entered into pursuant to this Section after any court acquires jurisdiction of the matter, the agreement shall become part of the stipulated order or judgment of the court. As a condition for entering into an agreement, the Tax Administrator may require the provision of security for the Taxes that shall be payable under the agreement. A settlement agreement is conclusive as to the liability for the payment of the Taxes to which it refers and the period to which it relates, except upon a showing of fraud, malfeasance, misrepresentation, or concealment of a material fact.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 18.9 Prohibition of Suits

No suits for the purpose of restraining the Tax Administrator or the Tax Commission from assessing or collecting Taxes imposed by this Code shall be maintained in any court by any person.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

CHAPTER 19 - COLLECTION POWERS

Sec. 19.1 Tax a Personal Debt

If not paid when due, the Tax imposed by this Code shall become a debt of the Taxpayer.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 19.2 Collection Powers Generally

Within five (5) years of the date a Tax or fee authorized under this Code becomes

delinquent, the Tax Administrator may take any steps authorized under law to collect such Tax or fee, including but not limited to levying against or attaching and seizing assets of a Taxpayer or any property subject to a Lien. Where the Taxpayer has assets outside of the Pueblo's jurisdiction, the Tax Administrator may file a civil action for collection in any court having jurisdiction and enforce the judgment of the court in any manner allowed by law.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.

Sec. 19.3 Tax Liens; Enforcement

A. Liens. Generally. The Tax assessed against any Person under this Code shall be a lien upon any and all property, real and personal, owned by such Person within the exterior boundaries of the Reservation. A Tax lien shall have precedence over any other claims, Liens, or demands, and may be enforced in the name of the Pueblo and can be satisfied by property belonging to Taxpayer.

B. Lien Date. If a Taxpayer fails to pay any Tax when due, a lien shall arise, without demand, in the unpaid amount in favor of the Pueblo as of the Assessment Date. Such lien shall be upon and attach to all property or rights in property then owned or thereafter acquired by the Taxpayer. The lien shall continue until satisfied or released.

C. Recording Notice of Lien. In order to preserve the lien against subsequent mortgages, purchasers, or judgment creditors, the Tax Administrator may file with the Tribal Court, with the Superintendent of the Northern Pueblos Agency, Bureau of Indian Affairs, the Pueblo's Realty Office, and with any other court or governmental entity charged with the duty of maintaining lien records, a Notice of Lien in such form as may be required. The Tax Administrator shall also send the Taxpayer a copy of the Notice of Lien so filed. The Tax Administrator shall keep a register of such Liens, including but not limited to the name of each Taxpayer, date and time the notice of lien was received by Taxpayer, amount, and when satisfied.

D. Judicial Foreclosure and/or Execution. After a Notice of Lien has been filed, the Tax Administrator may apply to the appropriate court or courts, to foreclose and/or execute upon any or all items of property or rights to property subject to the lien by Levying upon the same, or where such property does not consist of money, converting the same into money by any means authorized under applicable law including the Sale thereof or the operation under receivership of the Business in which the property is used.

E. Non-Judicial Levy and Sale. In his or her discretion, the Tax Administrator may proceed to collect Taxes due from a delinquent Taxpayer by Levy upon all property or rights to property of such Taxpayer, and the conversion thereof to money by the means provided in this Subsection.

1. A Levy shall be made by taking possession of property pursuant to authority contained in a distress warrant served by any authorized law enforcement officer upon the Taxpayer or other Person in possession of property or rights to property of the Taxpayer or upon any Person or depository owing or who will owe money to or holding funds of the Taxpayer, ordering him or her to reveal the extent thereof and surrender it to the Tax Administrator forthwith or agree to surrender it or the proceeds therefrom in the future, but in any case on the terms and conditions

stated in the warrant. A distress warrant shall:

(a) bear on its face a statement of the authority for its service and compelling compliance with its terms;

(b) be attested to by the Tax Administrator;

(c) identify the Taxpayer whose liability for Taxes is sought to be enforced, the amount thereof, and the date or approximate date on which the Tax became due;

(d) order the Person on whom it is served to reveal the amount of property or rights to property in his or her own possession that belong to the Taxpayer and the extent of his or her own interest therein, and to reveal the amount and kind of property or rights to property of the Taxpayer that are, to the best of his or her knowledge, in the possession of others;

(e) order the Person on whom it is served to surrender the property forthwith, but may allow him or her to agree in writing to surrender the property or the proceeds therefrom on a certain date in the future when the Taxpayer's right to it would otherwise mature;

(f) state on its face the penalties for willful failure by any Person upon whom it is served to comply with its terms; and

(g) state that the Pueblo claims a lien for the entire amount of Tax asserted to be due.

2. Any Person in possession of property or rights to property upon which a Levy has been made shall, upon demand of the Tax Administrator, surrender the property or rights in property to the Tax Administrator except as to any property or rights in property that, at the time of the demand, is already subject to a *bonafide* attachment, execution, Levy, or other similar process.

3. As soon as practicable after the Levy, the Tax Administrator shall notify the Owner thereof of the amount and kind of property seized and of the total amount demanded in payment of Tax. The Tax Administrator shall decide on a time and place for the Sale of the property, shall make a diligent inquiry as to the identity and whereabouts of the Owners of the property and persons having an interest therein, and shall notify the Owner and persons having an interest therein of the time and place for the Sale. The fact that any Person entitled thereto does not receive the notice provided for in this Subsection shall not affect the validity of the Sale.

4. No Sale of imperishable property shall be held before the expiration of thirty (30) days from the date of the Levy thereon and until after the publication of a notice in a newspaper of general circulation in the county wherein the property was located when levied upon once each week for three (3) consecutive weeks stating the time and place of the Sale and describing the property to be sold. The Tax Administrator *may* sell perishable property immediately after seizure without publication or notice of the Sale.

5. At any time prior to the Sale, any Person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, or

furnish acceptable security for the payment as provided in this Code. Upon payment or furnishing of security, the Tax Administrator shall restore the property to that Person and cease further proceedings in connection with the Levy.

6. Before any Sale, the Tax Administrator shall determine a minimum, commercially reasonable price for which the property shall be sold, and if no Person offers such minimum price, the Sale shall be re-advertised and held at a later time. Sales shall be by public auction, and payment must be made in full at the time a bid is accepted. After the property is sold and payment received, the Tax Administrator shall deliver to the purchaser a certificate of Sale reciting the authority for the transaction, the date of the Sale, the interest in the property that is conveyed, and the price paid therefor. A certificate of Sale, when endorsed by the Tax Administrator, shall:

(a) be *prima facie* evidence of the right of the Tax Administrator to make the Sale and conclusive evidence of the regularity of the proceedings in making the Sale;

(b) transfer to the purchaser all right, title, and interest of the delinquent Taxpayer in and to the property sold, but subject to any outstanding prior interests and encumbrances;

(c) if such property consists of stock certificates, be notice, when received, to any corporation of such transfer and be authority to such corporation to record the transfer on its books and records as if the stock certificates were transferred or assigned by the record Owner; and

(d) if such property consists of a motor vehicle as represented by its title, be notice, when received, to any public official charged with the registration of title to motor vehicles of the transfer and be authority to that official to record the transfer on that official's books and records in the same manner as if the certificate of title to the motor vehicle were transferred or assigned by the record Owner.

F. Application of Proceeds. The proceeds of foreclosure, execution, or non-judicial Levy shall be applied, or if none, first to expenses of foreclosure, execution, or Levy; second to other Administrative Costs; third to penalties; fourth to interest; and finally to Tax; *provided* that any remainder thereafter shall be remitted to the Owner(s) of the property foreclosed, executed, levied upon.

G. Release of Lien. Payment of the entire liability of the Owner on account of whose liability the lien arose shall operate to release the Lien. The payment of any part of the liability shall operate to reduce the amount of the lien by that amount paid. If a Notice of Lien has been filed or recorded, the Tax Administrator immediately shall cause a notation of the complete or partial release of the lien to be made in such record. The Tax Administrator, in his or her discretion, also may release Liens without full payment for good cause shown and where the interests of the Pueblo are protected by other security.

Sec. 19.4 Security for Payment

Whenever necessary to secure the payment of Taxes due and unpaid or reasonably expected to become due, the Tax Administrator *may* require the Taxpayer to furnish an acceptable Surety Bond in an appropriate amount, payable to the Pueblo and conditioned upon the payment of amounts therein identified, or to furnish other acceptable security in an appropriate amount.

Enacted by Res. No. 03-15, June 3, 2003; approved by Sec'y, July 1, 2003.