

**PUBLIC IMPROVEMENT DISTRICT 2007-1  
IN THE VILLAGE OF ANGEL FIRE, NEW MEXICO**

**RESOLUTION NO. 2017-06**

**WHEREAS**, pursuant to Sections 5-11-1 through 5-11-27, NMSA 1978 as amended (the Public Improvement District Act), the Village of Angel Fire, New Mexico (the "Village") adopted Resolution No. 2008-07 creating the Village of Angel Fire Public Improvement District No. 2007-1 (AFPID); and

**WHEREAS**, as a duly formed and authorized Public Improvement District, the AFPID is a political subdivision of the state, separate and apart from the Village of Angel Fire; and

**WHEREAS**, the AFPID was forced to take statutorily authorized foreclosure action on various lots after certain lot owners defaulted and failed to pay AFPID special levy assessments. The AFPID's foreclosure action has resulted in AFPID ownership of five lots; and

**WHEREAS**, the AFPID has also acquired lots by accepting deeds in lieu of foreclosure; and

**WHEREAS**, all AFPID-owned lots have been actively listed for sale by the AFPID since their respective acquisitions; and

**WHEREAS**, the AFPID may in the future acquire additional lots via foreclosure actions or acceptance of deeds in lieu of foreclosure; and

**WHEREAS**, as a political subdivision of the state of New Mexico, the AFPID is exempt from taxation, and as such, all AFPID-owned lots were removed from the tax rolls of Colfax County and are thus recognized as tax exempt; and

**WHEREAS**, despite its tax exempt status, the AFPID continues to receive Colfax County issued tax bills reflecting continuing, accrued and delinquent AFPID special levy assessments for the six (6) AFPID-owned lots; and

**WHEREAS**, the Colfax County Treasurer and Assessor should be directed to remove from its bills and rolls all AFPID special level assessments from current and future AFPID-owned lots retroactive to the year of the AFPID's acquisition until such lots are sold to third parties.

**NOW THEREFORE,** BE IT RESOLVED BY THE GOVERNING BODY OF PUBLIC IMPROVEMENT DISTRICT 2007-1 IN THE VILLAGE OF ANGEL FIRE, NEW MEXICO:

1. The Colfax County Treasurer and Assessor are directed to remove from the Colfax County tax bills and rolls the AFPID special levy assessments on the following AFPID-owned lots in the amount indicated below:

Lot	Parcel Number	Date acquired	Unpaid AFPID assessments per Colfax County (2010-2016)
Angel Fire West Village, Lot 120	3668	12/31/2010	7,871.36 ✓
Country Club 1&2 Amended/Reamended, Lot 1213	6616	12/31/2010	5,404.55 ✓
Country Club 1&2 Amended/Reamended, Lot 1311	1022	12/31/2010	11,156.38 ✓
Chalets 2G Amended, Lot 13	1055	12/31/2010	13,302.22 ✓
Chalets 2G Amended, Lot 82	3182	12/31/2010	13,302.22 ✓
Angel Fire West Village, Lot 123	7890	1/12/2015	3,708.45

2. To the extent the AFPID special levy assessment is different than as indicated above, the Colfax County Treasurer and Assessor are further directed to remove from the Colfax County tax bills and rolls, all AFPID special levy assessments on the above referenced AFPID-owned lots retroactive to the year the AFPID acquired such lots.

3. The Colfax County Treasurer and Assessor are further directed to refrain from posting, accruing and billing to the AFPID any AFPID special levy assessments on the above referenced lots so long as such lots are owned by the AFPID.

4. In the event the AFPID acquires, by any means whatsoever, any other lots in the future, and such lots are subject to an AFPID special levy assessment, the Colfax County Treasurer and Assessor are further directed to refrain from posting, accruing and billing to the AFPID any AFPID special levy assessments on such lots so long as such lots are owned by the AFPID.

5. In the event the AFPID acquires other lots in the future, by any means whatsoever, and such lots are subject to an AFPID special levy assessment, the District Administrator shall provide both the Colfax County Treasurer and Assessor with the parcel number and property description of such AFPID-owned to facilitate the

Treasurer's and Assessor's removal of AFPID special levy assessments on such lots for the period of time the lots are owned by the AFPID.

6. In the event the AFPID sells any AFPID-owned lot to a third party, and such lot is subject to an AFPID special levy assessment, the District Administrator shall provide both the Colfax County Treasurer and Assessor with the parcel number and property description of such AFPID-owned lot to facilitate the Treasurer's and Assessor's reinstatement and posting of the AFPID special levy assessment on that lot.

7. Neither this resolution nor the waiver or removal of any AFPID special levy assessment from AFPID-owned lots shall in any way be construed to waive or release the lien of the AFPID on any lot, now or in the future, unless the lien is expressly released by action of this Board and filed with the Colfax County Clerk.

PASSED, APPROVED AND ADOPTED THIS 12<sup>th</sup> DAY of January, 2017.

PUBLIC IMPROVEMENT DISTRICT 2007-1  
IN THE VILLAGE OF ANGEL FIRE, NEW  
MEXICO

  
Chairperson

ATTEST:

  
District Administrator