



Pojoaque Valley Irrigation District
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"Water is Life"



PVID Policy for Adoption for the Collection of Outstanding Receivables - 2024

May 23, 2024

The PVID Board of Directors, at a duly held special meeting on November 28, 2023, engaged the services of the Rimón Law Firm to outline and execute a collection effort to recover past due assessments from all irrigators owning property within the district, and the Pueblos of Nambe, Pojoaque and San Ildefonso per the 60/40% cost share agreement between PVID and the Pueblos pursuant to the Aamodt Settlement and Decree.

State Law is very specific regarding the collection of past due monies. All properties within the boundaries of the district are subject to assessment, however, Aamodt excludes pueblo lands held in trust as they are subject to an alternative cost sharing agreement with the District based on a 60/40% split, Non-Pueblo/Pueblo.

All other properties appearing in the County Assessors records within the bounds of the District are either subject to assessment or may request an exemption to assessment per NMSA Section 73-11-29 C.

The District has historically not assessed properties that do not have a surface water right appurtenant.

The Board recognizes its duty to pursue delinquent accounts so that an equitable distribution of district expenses is imposed on all surface water right holders in the Nambe/Pojoaque Stream System.

Therefore, the following Collections Policy is offered to the Board for review and adoption:

1. The Board will appoint an Assessor-Collector [NMSA Section 73-13-28], who will furnish a bond, payable to PVID in the sum of \$20,000. Bond premium to be paid by the District. Duties will include:
 - a. Examination of the current OSE surface water rights database and categorize each water right as follows:
 - i. Pueblo Trust lands outlined in the Aamodt Settlement Agreement that are already subject to the 60/40% cost sharing contract and therefore, not subject to PVID assessment.
 - ii. OSE surface water rights owners who are currently registered with PVID, are currently being assessed by PVID, and do not have a delinquent assessment more than one year old.
 - iii. OSE surface water right holders who are currently registered with PVID, are currently being assessed by PVID, and are delinquent in paying assessments more than one year old.
 - iv. OSE surface water right holders who are currently not registered with PVID and subject to assessment.

2. The Assessor-Collector shall cause the following actions to be taken against all delinquent accounts:
 - a. **Delinquent payments under the CONTRACT FOR THE ALLOCATION OF CARE, OPERATION AND MAINTENANCE COSTS OF THE POJOAQUE TRIBUTARY UNIT AND FOR THE ALLOCATION OF WATER, DATED NOVEMBER 2, 1972 BETWEEN THE POJOAQUE VALLEY IRRIGATION DISTRICT AND THE PUEBLOS OF NAMBE, POJOAQUE AND SAN ILDEFONSO:**
 - i. Research past PVID budgets and Pueblo/BIA payments back to the year 2000. Prepare a spreadsheet using the template PVID/Pueblo Budget-Billing-Receipts Journal. The Board will review the data and make a determination of the amounts outstanding.
 - ii. The Office Manager will prepare or amend statements of accounts in accordance with Board directions.
 - iii. The attorney will prepare a response to the Pueblos' letters of September 2023 requesting a meeting with the parties to the above contract and include a current statement of delinquent payments, including applicable interest of 0.5% per month.
 - iv. The meeting will be held via Zoom in the month of February 2024,
 - v. Next steps including any legal action will be determined by the PVID attorney in accordance with Federal Law.
 - b. **OSE surface water right holders who are currently registered with PVID, are currently being assessed by PVID, and are delinquent in paying assessments more than one year old.**
 - i. Research all past due accounts and apply an interest rate of 0.5% per month, retroactive to January 1, 2000. The Board will review the data and make a determination of the amount outstanding.
 - ii. The Office Manager will prepare or amend statements of accounts in accordance with Board directions.
 - iii. The Board will review the statement data and make a determination of the amount outstanding.
 - iv. Reviewed statements shall be sent out certified mail with a cover letter – PVID Past Due Notification (See Draft).
 - v. Collect and deposit past due assessments received.
 - vi. Provide receipts to water rights holders for all collections
 - vii. Schedule exemption requests for review by Board of Directors.
 - viii. Execute letters extending monthly repayment as requested and appropriate.

- c. OSE surface water right holders who are currently not registered with PVID and subject to assessment.**
- i. Send a list of water rights holders not currently on file to each acequia requesting verification and status of property, whether they irrigate, if they are in good standing with the acequia, and how long they have been participating in water deliveries from the Acequia.
 - ii. For those water rights owners who are in good standing with their acequia and have been utilizing irrigation water, prepare and send out statements of account for collection retroactive to a date established by the Acequia..
 - iii. For those water rights owners who are not in good standing with their respective acequias and/or do not take irrigation water, a letter will be sent advising them to contact the office to sort out the issue. They may apply for an exemption if they meet the requirements of State Law. Unresponsive water rights holders will be served by the Attorney and appropriate legal action to address these issues will ensue.
3. Options for water rights owners to retire delinquent amounts due:
- a. The Board of Directors is bound by State Law to recover outstanding amounts from properties within the District and may utilize legal procedures as set forth under the statutes, including the condemnation and sale of property found to be delinquent. To avoid such legal consequences, the board is offering a one-time substantial discount to those who wish to get current on their assessments and is also offering a repayment plan over time to help out those who would be financially strained by the requirement of a lump-sum payment subject to the approval from the PVID.
4. Accordingly, the Board of Directors approves the following discount policy:
- a. Payment in full within 15 days of receipt of this communication:
 - i. Deduct 25% of the total statement amount when remitting by cash or check.
 - ii. Deduct 22% if paying by credit card.
 - b. Payment in full within 30 days of receipt of this communication:
 - i. Deduct 15% of the total statement amount when remitting by cash or check.
 - ii. Deduct 12% if paying by credit card.
 - c. Payment in full within 60 days of receipt of this communication:
 - i. Deduct 10% of the total statement amount when remitting by cash or check.
 - ii. Deduct 7% if paying by credit card.
 - d. Delinquent Statements greater than \$500.00:
 - i. The District may set up a payment plan with the delinquent account as follows:
 1. Owing \$500-\$1200: Twelve equal monthly payments.
 2. Owing \$1201-\$2400: Twenty-Four equal monthly payments.
 3. Owing more than \$2401: Thirty-Six equal monthly payments.

5. **Properties with appurtenant Surface Water Rights may apply for an exemption from assessment in accordance with NMSA Section 73-11-29 C.:**
- a. This exemption must be approved by the Board of Directors for “Lands that, in the opinion of the board of directors, are unfit for cultivation by irrigation on account of seepage, alkali or physical condition and location of the land, or other conditions, or lands to which the existing distributing system or its extensions cannot furnish water at such points of delivery as the board may consider reasonable, shall not be taxed.”
 - b. Exercising this option has consequences, including but not limited to possible loss of acequia diversion privileges, and possible Section 4 action by the Office of the State Engineer.
 - c. To exercise an exemption, please return this document to the PVID office with a request for exemption. You will be contacted by the District to survey the property and verify that the lands comply with the criteria for an exemption.
 - d. Per the statute, there is a hearing process that will take place to grant exceptions. Properties not arranging to pay delinquent assessments within 60 days of this notice shall be published in the Delinquent Tax List and the above referenced one time discount shall not be applied. The District will pursue legal means to retire the delinquent amounts including but not limited to tax sale of the property and/or pursuing civil action to recover assessment interest and costs allowed by NMSA sections 73-11-38 through 42, and 73-13-31 and 34.
6. This policy only applies to delinquent accounts with amounts owing prior to August 1, 2022.
7. This policy will be amended annually to adjust for outstanding receivables.

Adopted by the Pojoaque Valley Irrigation District Board of Directors at a duly held Regular Meeting on May 23, 2024.

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Dave Neal	Curtis Thompson	Rob Heineman
Chairman	Secretary	Treasurer