

AN ACT

RELATING TO TAXATION; CHANGING CERTAIN PROVISIONS OF THE
PROPERTY TAX CODE CONCERNING THE PROPERTY TAX SCHEDULE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-77 NMSA 1978 (being Laws 1973,
Chapter 258, Section 117, as amended) is amended to read:

"7-38-77. AUTHORITY TO MAKE CHANGES IN PROPERTY TAX
SCHEDULE AFTER ITS DELIVERY TO THE COUNTY TREASURER.--After
delivery of the property tax schedule to the county
treasurer, the amounts shown on the schedule as taxes due
and other information on the schedule shall not be changed
except:

A. by the county treasurer to correct obvious
clerical errors in:

(1) the name or address of the property
owner or other persons shown on the schedule;

(2) the description of the property subject
to property taxation; or

(3) the mathematical computation of taxes;

B. by the county treasurer to cancel multiple
valuations for property taxation purposes of the same
property in a single tax year, but only if:

(1) a taxpayer presents tax receipts
showing the payment of taxes by him for any year in which

multiple valuations for property taxation purposes are claimed to have been made;

(2) a taxpayer presents evidence of his ownership of the property, satisfactory to the treasurer, as of January 1 of the year in which multiple valuations for property taxation purposes are claimed to have been made; and

(3) there is no dispute concerning ownership of the property called to the attention of the treasurer, and he has no actual knowledge of any dispute concerning ownership of the property;

C. by the county treasurer, to correct the tax schedule so that it no longer contains personal property that is deemed to be unlocatable, unidentifiable or uncollectable, after thorough research with verification by the county assessor or appraiser, with notification to the department and the county clerk;

D. as a result of a protest, including a claim for refund, in accordance with the Property Tax Code, of values, classification, allocations of values determined for property taxation purposes or a denial of a claim for an exemption;

E. by the department or the order of a court as a result of any proceeding by the department to collect delinquent property taxes under the Property Tax Code;

F. by a court order entered in an action commenced by a property owner under Section 7-38-78 NMSA 1978;

G. by the department as authorized under Section 7-38-79 NMSA 1978;

H. by the department of finance and administration as authorized under Section 7-38-77.1 NMSA 1978; or

I. as specifically otherwise authorized in the Property Tax Code."

Section 2. Section 7-38-81.1 NMSA 1978 (being Laws 1983, Chapter 109, Section 1) is amended to read:

"7-38-81.1. LIMITATION ON ACTIONS FOR COLLECTION OF ANY LEVY OR ASSESSMENT IN THE FORM OF PROPERTY TAXES-- PRESUMPTION OF PAYMENT AFTER TEN YEARS.--

A. Property may not be sold and proceedings may not be initiated for the collection of any levy or assessment in the form of property taxes levied or assessed under the provisions of Sections 73-14-1 through 73-18-43 NMSA 1978 that have been delinquent for more than ten years.

B. Property that has not been included on a property tax schedule or a levy or assessment schedule may not be subjected to the imposition of any levy or assessment in the form of property taxes levied or assessed under the provisions of Sections 73-14-1 through 73-18-43 NMSA 1978

for more than ten tax years immediately preceding the date of its entry on the property tax schedule or levy or assessment schedule.

C. Any levy or assessment in the form of property taxes levied or assessed under the provisions of Sections 73-14-1 through 73-18-43 NMSA 1978 that has been delinquent for more than ten years, together with any penalties and interest, is presumed to have been paid. The county treasurer or appropriate conservancy district officer shall indicate on the property tax schedule or levy or assessment schedule that all such levies or assessments in the form of property taxes and any penalties and interest have been "presumed paid by act of the legislature".

D. The county treasurer may correct the tax schedule so that it no longer contains personal property that is deemed to be unlocatable, unidentifiable or uncollectable, after thorough research with verification by the county assessor or appraiser, with notification to the department and the county clerk."

Section 3. EFFECTIVE DATE.--The effective date of the provisions of this act is July 1, 2000. _____