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HOUSE BILL 628

45TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2001

INTRODUCED BY

Rick Miera

AN ACT

RELATING TO TAXATION; AMENDING SECTIONS OF THE PROPERTY TAX CODE TO CLARIFY A TAXPAYER'S RIGHT TO PROTEST DENIAL OF A CLAIM FOR A LIMITATION ON INCREASE IN VALUE OF CERTAIN RESIDENTIAL PROPERTY OWNED AND OCCUPIED BY A PERSON SIXTY-FIVE YEARS OF AGE OR OLDER.

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

 Section 1. Section 7-38-21 NMSA 1978 (being Laws 1973, Chapter 258, Section 61, as amended) is amended to read:

 "7-38-21. PROTESTS--ELECTION OF REMEDIES.--

 A. A property owner may protest the value or classification determined for his property for property taxation purposes, the allocation of value of his property to a particular governmental unit or a denial of a claim for an exemption or for a limitation or increase in value either by:

.135184.1

1   (1)   filing a petition of protest with the

2   director or the county assessor as provided in the Property

3   Tax Code; or

4   (2)   filing a claim for refund after paying

5   his taxes as provided in the Property Tax Code.

6   B.   The initiation of a protest under Paragraph (1)

7   of Subsection A of this section is an election to pursue that

8   remedy and is an unconditional and irrevocable waiver of the

9   right to pursue the remedy provided under Paragraph (2) of

10   Subsection A of this section.

11   C.   A property owner may also protest the

12   application to his property of any administrative fee adopted

13   pursuant to Section 7-38-36.1 NMSA 1978 by filing a claim for

14   refund after paying his taxes as provided in the Property Tax

15   Code."

16   Section 2.   Section 7-38-24 NMSA 1978 (being Laws 1973,

17   Chapter 258, Section 64, as amended) is amended to read:

18   "7-38-24.   PROTESTING VALUES, CLASSIFICATION, ALLOCATION

19   OF VALUES AND DENIAL OF EXEMPTION OR LIMITATION ON INCREASE IN

20   VALUE DETERMINED BY THE COUNTY ASSESSOR.--

21   A.   A property owner may protest the value or

22   classification determined by the county assessor for his

23   property for property taxation purposes, the assessor's

24   allocation of value of his property to a particular

25   governmental unit or denial of a claim for an exemption or for

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1   a limitation on increase in value by filing a petition with

2   the assessor.   Filing a petition in accordance with this

3   section entitles the property owner to a hearing on his

4   protest.

5   B.   Petitions shall:

6   (1)   be filed with the county assessor on or

7   before:

8   (a)   the later of April 1 of the

9   property tax year to which the notice applies or thirty days

10   after the mailing by the assessor of the notice of valuation

11   if the notice was mailed with the preceding year's tax bill in

12   accordance with Section 7-38-20 NMSA 1978; or

13   (b)   in all other cases, thirty days

14   after the mailing by the assessor of the notice of valuation;

15   (2)   state the property owner's name and

16   address and the description of the property;

17   (3)   state why the property owner believes the

18   value, classification, allocation of value or denial of a

19   claim of an exemption or of a limitation on increase in value

20   is incorrect and what he believes the correct value,

21   classification, allocation of value or exemption to be; and

22   (4)   state the value, classification,

23   allocation of value or exemption that is not in controversy.

24   C.   Upon receipt of the petition, the county

25   assessor shall schedule a hearing before the county valuation

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1   protests board and notify the property owner by certified mail

2   of the date, time and place that he may appear to support his

3   petition.   The notice shall be mailed at least fifteen days

4   prior to the hearing date.

5   D.   The <u>county</u> assessor may provide for an informal

6   conference on the protest before the hearing."

7   Section 3.   APPLICABILITY.--The provisions of this act

8   apply to the 2001 and subsequent property tax years.

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