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**HOUSE BILL 794**

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

**INTRODUCED BY**

**W. Ken Martinez**

**AN ACT**

**RELATING TO PROPERTY; ESTABLISHING A PROCEDURE FOR A PERSON IN  
POSSESSION OF PROPERTY TO CLAIM TITLE WHEN THE OWNER OF THE  
PROPERTY IS AN "UNKNOWN OWNER".**

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

**Section 1. Section 7-38-82 NMSA 1978 (being Laws 1973,  
Chapter 258, Section 122) is amended to read:**

**"7-38-82. DUTY OF PERSONS RESPONSIBLE FOR ADMINISTRATION  
OF PROPERTY TAX TO ASCERTAIN THE NAMES OF OWNERS OF PROPERTY--  
USE OF TERM "UNKNOWN OWNER" PROHIBITED EXCEPT IN CERTAIN  
CASES-- VALIDITY OF PROCEDURES WHEN NAME OF OWNER IS INCORRECT  
OR UNKNOWN-- POSSESSION OF PROPERTY WHEN OWNER OF THE PROPERTY  
IS AN "UNKNOWN OWNER"-- PROCEDURE FOR THE PERSON IN POSSESSION  
TO CLAIM TITLE. --**

**A. It is the duty of all persons charged with the**

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1 administration and collection of the property tax to make  
2 diligent search and inquiry to determine the correct name and  
3 address of the owner of property subject to valuation for  
4 property taxation purposes and the imposition of the property  
5 tax.

6 B. The use of the term "unknown owner" in  
7 valuation records is prohibited except in those instances  
8 where diligent search and inquiry fail to result in the  
9 determination of the name of the owner of property.

10 C. Proceedings for the collection of delinquent  
11 property taxes are valid as to property sold for delinquent  
12 taxes even though the property owner's name or address shown  
13 on the valuation records was incorrect or the property was  
14 shown on the valuation records as owned by an "unknown owner".

15 D. When a person has possessed property  
16 exclusively for a period of twenty-five years or more and the  
17 owner of the property is an "unknown owner", the person in  
18 possession of the property may claim title to the property if  
19 he takes a certified oath to attest to his possession of the  
20 property, pays all delinquent property taxes due on the  
21 property and records his certified oath with the county  
22 assessor. If a lawful claim is not made on the property  
23 within three years after the certified oath is recorded with  
24 the county assessor, the title to the property may not be  
25 disputed by another person. "

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**Section 2. EFFECTIVE DATE. -- The effective date of the provisions of this act is July 1, 2001.**