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HOUSE BILL 141

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

Patricia A. Lundstrom

AN ACT

RELATING TO TAXATION; PROVIDING FOR A SPECIAL METHOD OF
VALUATION FOR LAND USED PRIMARILY FOR PUBLIC RECREATIONAL
PURPOSES; PRESCRIBING A PENALTY.

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

SECTION 1. A new section of the Property Tax Code is
enacted to read:

"~~[NEW MATERIAL]~~ SPECIAL METHOD OF VALUATION--LAND USED
PRIMARILY FOR PUBLIC RECREATION PURPOSES.--

A. Land classified as recreational property that is
subject to valuation for property taxation purposes shall be
valued in accordance with the provisions of this section. Land
shall be classified as recreational property if:

(1) it is used primarily for public
recreational use;

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1 (2) it is deemed recreational property by a
2 governing body;

3 (3) pursuant to an agreement in effect between
4 the owner of the land and the state or a local government, it
5 is made available to the public for recreational use at no
6 charge; and

7 (4) the owner of the land has applied to the
8 county assessor in the manner provided in Subsection E of this
9 section.

10 B. If, in the previous tax year, a property was
11 classified as recreational property, the property shall be
12 presumed to be recreational property.

13 C. The department shall promulgate rules for
14 implementing the provisions of this section, determining
15 whether land is used primarily for recreational purposes and
16 determining the value of land classified as recreational
17 property. The rules shall:

18 (1) specify procedures for the classification
19 of land as recreational property and the declassification of
20 land as recreational property; and

21 (2) provide for the periodic review by the
22 department of the value of recreational property.

23 D. All improvements, other than those specified in
24 Section 7-36-15 NMSA 1978, on land classified as recreational
25 property shall be valued separately for property taxation

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1 purposes. The value of those improvements shall be added to
2 the value of the recreational property.

3 E. To obtain as it applies to land the
4 classification of recreational property, the owner of the land
5 shall apply to the county assessor. Application shall be made
6 under oath, shall be in a form and contain the information
7 required by department rules and shall be made no later than
8 thirty days after the date of mailing by the assessor of the
9 notice of valuation.

10 F. If land classified as recreational property
11 changes so that a provision of Paragraphs (1) through (3) of
12 Subsection A of this section is no longer met, the owner of
13 that land shall report the change to the county assessor before
14 March 1 of the tax year immediately following the year in which
15 the change occurs. The report shall be made on a form
16 prescribed by department rules.

17 G. A person who fails to make a report in
18 accordance with the provisions of Subsection F of this section
19 is liable for a civil penalty in an amount equal to the greater
20 of twenty-five dollars (\$25.00) or twenty-five percent of the
21 difference between the amount in property tax owed and the
22 amount in property tax paid on the property.

23 H. For the purposes of this section, "governing
24 body" means the legislature or the elected body of a county or
25 municipality having jurisdiction over the land subject to

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1 classification as recreational property."

2 SECTION 2. APPLICABILITY.--The provisions of this act
3 apply to the 2016 and subsequent property tax years.

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