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HOUSE BILL 198

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,  
2000**

INTRODUCED BY

Ben Lujan

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;

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underscored material = new  
~~[bracketed material] = delete~~

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

3 (3) the mathematical computation of taxes;

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

7 (1) a taxpayer presents tax receipts showing  
8 the payment of taxes by him for any year in which multiple  
9 valuations for property taxation purposes are claimed to have  
10 been made;

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

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

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

25 [E-] 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

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~~[bracketed material] = delete~~

1 for property taxation purposes or a denial of a claim for an  
2 exemption;

3 ~~[D.]~~ E. by the department or the order of a court  
4 as a result of any proceeding by the ~~[division]~~ department to  
5 collect delinquent property taxes under the Property Tax  
6 Code;

7 ~~[E.]~~ F. by a court order entered in an action  
8 commenced by a property owner under Section 7-38-78 NMSA  
9 1978;

10 ~~[F.]~~ G. by the department as authorized under  
11 Section 7-38-79 NMSA 1978;

12 ~~[G.]~~ H. by the department of finance and  
13 administration as authorized under Section 7-38-77.1 NMSA  
14 1978; or

15 ~~[H.]~~ I. as specifically otherwise authorized in  
16 the Property Tax Code."

17 Section 2. Section 7-38-81.1 NMSA 1978 (being Laws  
18 1983, Chapter 109, Section 1) is amended to read:

19 "7-38-81.1. LIMITATION ON ACTIONS FOR COLLECTION OF ANY  
20 LEVY OR ASSESSMENT IN THE FORM OF PROPERTY TAXES--PRESUMPTION  
21 OF PAYMENT AFTER TEN YEARS.--

22 A. Property may not be sold and proceedings may  
23 not be initiated for the collection of any levy or assessment  
24 in the form of property taxes levied or assessed under the  
25 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

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1 property tax schedule or a levy or assessment schedule may  
2 not be subjected to the imposition of any levy or assessment  
3 in the form of property taxes levied or assessed under the  
4 provisions of Sections 73-14-1 through 73-18-43 NMSA 1978 for  
5 more than ten tax years immediately preceding the date of its  
6 entry on the property tax schedule or levy or assessment  
7 schedule.

8 C. Any levy or assessment in the form of property  
9 taxes levied or assessed under the provisions of Sections  
10 73-14-1 through 73-18-43 NMSA 1978 that has been delinquent  
11 for more than ten years, together with any penalties and  
12 interest, is presumed to have been paid. The county  
13 treasurer or appropriate conservancy district officer shall  
14 indicate on the property tax schedule or levy or assessment  
15 schedule that all such levies or assessments in the form of  
16 property taxes and any penalties and interest have been  
17 "presumed paid by act of the legislature".

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

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