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HOUSE BILL 627

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

INTRODUCED BY

Rick Miera

AN ACT

**RELATING TO TAXATION; PROVIDING FOR THE COUNTY TREASURER AND
COUNTY ASSESSOR TO BE NAMED PARTIES DEFENDANT IN CIVIL ACTIONS
FOR REFUND OF PROPERTY TAXES.**

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

**Section 1. Section 7-38-40 NMSA 1978 (being Laws 1973,
Chapter 258, Section 80, as amended) is amended to read:**

"7-38-40. CLAIMS FOR REFUND-- CIVIL ACTION. --

**A. Claims for refund shall be filed by the
property owner as a civil action in the district court for the
county in which the valuation was determined if the property
was locally valued or in the district court for Santa Fe
county if valued by the [~~division~~] department. Claims shall:**

**(1) be filed against the director as party
defendant if the property was valued by the [~~division~~]**

underscored material = new
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1 department or against the county [~~as party~~] treasurer and
2 county assessor as parties defendant if the property was
3 valued by the assessor and shall be filed no later than the
4 sixtieth day after the first installment of the property tax
5 for which a claim for refund is made is due;

6 (2) state the property owner's name and
7 address and the name and address of any person other than the
8 property owner to whom the tax bill was sent;

9 (3) state the basis of the claim for refund;

10 (4) state the amount of the refund to which
11 the property owner believes he is entitled, the amount of
12 property taxes admitted as legally due and the property taxes
13 paid; and

14 (5) demand the refund to him of the amount to
15 which he claims entitlement.

16 B. The director shall notify the appropriate
17 county treasurer immediately when a claim for refund is filed
18 against the director.

19 C. The property owner, the county treasurer,
20 county assessor or the director may appeal to the court of
21 appeals from any final decision or order of the district court
22 in a claim for refund case in which they are parties.

23 D. Upon the final determination of the property
24 owner's claim filed against the director, the director shall
25 send a copy of the final order to the county treasurer and

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[bracketed material] = delete

1 shall order the county assessor to change the valuation
2 records to clearly reflect the final determination of the
3 property owner's claim. The [~~division~~] department shall
4 change its valuation records accordingly.

5 E. Upon the final determination of the property
6 owner's claim filed against the county treasurer and county
7 assessor, the treasurer shall send a copy of the final order
8 to the county assessor and to the director. The county
9 assessor and the [~~division~~] department shall change their
10 respective valuation records to clearly reflect the final
11 determination of the property owner's claim. "

12 Section 2. APPLICABILITY. -- The provisions of this act
13 apply to the 2001 and subsequent property tax years.