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**SENATE BILL 798**

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

**INTRODUCED BY**

**Carlos R. Cisneros**

**AN ACT**

**RELATING TO REAL PROPERTY; PROVIDING FOR ACQUISITION OF  
CERTAIN REAL PROPERTY BY ADJOINING OWNERS MEETING CERTAIN  
REQUIREMENTS.**

**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. --**

**A. It is the duty of all persons charged with the  
administration and collection of the property tax to make  
diligent search and inquiry to determine the correct name and**

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1 address of the owner of property subject to valuation for  
2 property taxation purposes and the imposition of the property  
3 tax.

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

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

13 D. An owner of property that adjoins property of  
14 an unknown owner may apply to the county for a quitclaim deed  
15 for the property of the unknown owner if:

16 (1) the applicant has been in peaceful,  
17 actual and exclusive possession of the property of the unknown  
18 owner for twenty-five years or more preceding the date of  
19 application;

20 (2) during the entire twenty-five year period  
21 described in Paragraph (1) of this subsection, the property of  
22 the unknown owner has been subject to property taxation but  
23 has never been valued for property taxation purposes and  
24 property taxes have not been imposed on it;

25 (3) the county assessor values the property

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1 for property taxation purposes for the twenty-five year period  
2 preceding the application and the county treasurer determines  
3 the amount of property taxes that would have been imposed on  
4 the property had it been taxed for each of the twenty-five  
5 years;

6 (4) the applicant pays the county treasurer  
7 the total amount determined pursuant to Paragraph (3) of this  
8 subsection without the imposition of penalties and interest;  
9 and

10 (5) the applicant submits the property for  
11 valuation and taxation for the year in which the application  
12 is made and for each of the five years following and pays all  
13 property taxes, interest and penalties imposed on the property  
14 for each of those years.

15 E. The county assessor shall determine if all of  
16 the requirements of Subsection D of this section have been met  
17 by the applicant and, if so, the assessor shall prepare a  
18 certification to that effect, acknowledge it, verify it under  
19 oath and file the certification with the county clerk. The  
20 applicant shall submit a certified copy of the filed  
21 certification to the board of county commissioners and the  
22 board shall issue a quitclaim deed for the property to the  
23 claimant. The claimant shall file the quitclaim deed in the  
24 office of the county clerk, and after the passage of one year  
25 from date of filing, no person may maintain an action

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attacking the interest in or title of the applicant to the  
property. "