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SENATE BILL 250

**48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007**

INTRODUCED BY

James G. Taylor

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO SOIL AND WATER CONSERVATION DISTRICTS; ELIMINATING  
THE TEN-YEAR LIMIT ON ASSESSMENTS IMPOSED BY THE SUPERVISORS OF  
A SOIL AND WATER CONSERVATION DISTRICT.

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

Section 1. Section 73-20-46 NMSA 1978 (being Laws 1965,  
Chapter 137, Section 20, as amended) is amended to read:

"73-20-46. DISTRICT ASSESSMENTS.--

A. In the event a district is unable to meet or  
bear the expense of the duties imposed upon it by the Soil and  
Water Conservation District Act, the supervisors may adopt a  
resolution that, to be effective, shall be approved by  
referendum in the district and that shall provide for an annual  
levy for ~~[a stated period of up to ten years in]~~ a stated  
amount not exceeding one dollar (\$1.00), or any lower maximum

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1 amount required by operation of the rate limitation provisions  
2 of Section 7-37-7.1 NMSA 1978 upon the assessment authorized by  
3 this section, on each one thousand dollars (\$1,000) of net  
4 taxable value, as that term is defined in the Property Tax  
5 Code, of real property within the district, except that real  
6 property within incorporated cities and towns in the district  
7 may be excluded. The referendum held to approve or reject the  
8 resolution of the supervisors shall be conducted with  
9 appropriate ballot and in substantially the same manner as a  
10 referendum adopting and approving the creation of a proposed  
11 district. After the initial authorization is approved by  
12 referendum, the supervisors shall adopt a resolution in each  
13 following year authorizing the levy. ~~[To extend an assessment~~  
14 ~~beyond the period of time originally authorized and approved by~~  
15 ~~referendum, the supervisors shall adopt a new resolution and~~  
16 ~~the district voters shall approve it in a referendum. The~~  
17 ~~extension shall be for the same period of time as originally~~  
18 ~~approved, but the rate of the tax may be different as long as~~  
19 ~~it does not exceed one dollar (\$1.00) on each one thousand~~  
20 ~~dollars (\$1,000) of net taxable value of real property within~~  
21 ~~the district, except that real property within incorporated~~  
22 ~~municipalities in the district may be excluded. If the~~  
23 ~~district is indebted to the United States or the state or any~~  
24 ~~of their respective agencies or instrumentalities, including~~  
25 ~~the New Mexico finance authority, at the time of the expiration~~

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1 ~~of the original authorization, the supervisors may renew the~~  
2 ~~assessment by resolution for a period not to exceed the~~  
3 ~~maturity date of the indebtedness, and no referendum for that~~  
4 ~~renewal is necessary.]~~

5 B. A resolution authorized under Subsection A of  
6 this section shall not be effective, and neither a referendum  
7 nor a levy is authorized, unless the resolution is submitted to  
8 and approved in writing by the commission.

9 C. In the event a resolution of the supervisors is  
10 adopted and approved in accordance with the provisions of  
11 Subsection A of this section, the supervisors of the district  
12 shall certify by the fifteenth of July of each year to the  
13 county assessor of each county in which there is situate land  
14 subject to the district assessment:

15 (1) a copy of the resolution of the  
16 supervisors;

17 (2) the results of any referendum held in the  
18 year the certification is made; and

19 (3) a list of landowners of the district and a  
20 description of the land owned by each that is subject to  
21 assessment.

22 D. A county assessor shall indicate the information  
23 on the tax schedules, compute the assessment and present the  
24 district assessment by regular tax bill.

25 E. The district assessment shall be collected by

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1 the county treasurer of each county in which taxable district  
2 land is situate in the same manner and at the same time that  
3 county ad valorem taxes are levied. The conditions, penalties  
4 and rates of interest applicable to county ad valorem taxation  
5 apply to the levy and collection of district assessments. A  
6 county treasurer shall be entitled to a collection fee equal to  
7 the actual costs of collection or four percent of the money  
8 collected from the levy of the district assessment, whichever  
9 is the lesser.

10 F. District funds, regardless of origin, shall be  
11 transferred to and held by the supervisors and shall be  
12 expended for district obligations and functions. The  
13 supervisors shall prepare an annual budget and submit it for  
14 approval to the commission and to the local government division  
15 of the department of finance and administration. All district  
16 funds shall be expended in accordance with the approved  
17 budgets.

18 G. In the event the supervisors of a district  
19 determine that there are or will be sufficient funds available  
20 for the operation of the district for any year for which an  
21 assessment is to be levied, they shall, by resolution, direct  
22 the assessor of each county in which taxable district land is  
23 situate, by July 15 of each year, to decrease the district  
24 assessment or to delete the district assessment reflected on  
25 the tax schedules.

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H. Any levy authorized by the Soil and Water Conservation District Act and any loan or other indebtedness authorized by that act that will require a levy shall be based exclusively on or levied exclusively on the real property in the district, except that real property within incorporated cities and towns may be excluded."