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AN ACT
RELATING TO AGRICULTURE; AMENDING THE SOIL AND WATER
CONSERVATION DISTRICT ACT TO PROVIDE FOR FINANCIAL REPORTING
AND ANNUAL LEVY.

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

Section 1. Section 73-20-41 NMSA 1978 (being Laws 1965,
Chapter 137, Section 15, as amended) is amended to read:

"73-20-41. POWERS AND DUTIES OF SUPERVISORS.--

A. Supervisors may employ a secretary and other
agents, employees and technical or professional experts as
they require and may determine qualifications, compensation
and duties applicable to any agent, employee or expert
engaged.

B. Supervisors shall require and provide for the
execution of a corporate surety bond in suitable penal sum
for and to cover any person entrusted with the care or
disposition of district funds or property.

C. Supervisors may delegate their powers to one or
more supervisors or to one or more district employees, agents
or experts.

D. Supervisors shall call upon the county clerk of
a county within which all or a part of the district lands are
located for advice and assistance with conduct of elections
and referenda.

1 E. Supervisors may call upon the district attorney
2 of the judicial district within which all or a part of the
3 district lands may be situate for legal services required by
4 the district. Supervisors may invite the legislative body of
5 any municipality or county within, near or comprising a part
6 of the district to designate a representative to advise and
7 consult with the supervisors on matters affecting property,
8 water distribution or other matters of interest to the
9 municipality or county.

10 F. Supervisors are authorized to adopt and publish
11 rules necessary for the proper execution of district duties
12 and activities. The supervisors shall:

13 (1) keep a full and accurate record of all
14 district proceedings and of all resolutions, rules and orders
15 issued or adopted;

16 (2) provide for and submit to an annual
17 financial audit pursuant to the Audit Act if the district's
18 annual revenue is five hundred thousand dollars (\$500,000) or
19 more;

20 (3) provide for a financial report,
21 according to rules for financial reporting that are
22 established by the state auditor, in lieu of the requirement
23 to submit to an annual financial audit pursuant to the Audit
24 Act if the district's annual revenue is less than five
25 hundred thousand dollars (\$500,000);

1 (4) furnish to the commission a complete
2 report of district proceedings and activities during each
3 fiscal year, including a financial report;

4 (5) furnish or make available to the
5 commission, upon request, district files and copies of rules,
6 orders, contracts, forms and other documents adopted or
7 employed in conducting district activities; and

8 (6) call and give due notice of at least one
9 regular meeting of the supervisors each month of the calendar
10 year, unless otherwise approved by the commission.

11 G. Supervisors and district employees are public
12 employees for the purposes of the Tort Claims Act and shall
13 be provided all insurance and self-insurance coverage
14 provided by the risk management division of the general
15 services department."

16 Section 2. Section 73-20-46 NMSA 1978 (being Laws 1965,
17 Chapter 137, Section 20, as amended) is amended to read:

18 "73-20-46. DISTRICT ASSESSMENTS.--

19 A. In the event a district is unable to meet or
20 bear the expense of the duties imposed upon it by the Soil
21 and Water Conservation District Act, the supervisors may
22 adopt a resolution that, to be effective, shall be approved
23 by referendum in the district and that shall provide for an
24 annual levy for a stated period of up to ten years in a
25 stated amount not exceeding one dollar (\$1.00) on each one

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

1 the maturity date of the indebtedness, and no referendum for
2 that renewal is necessary.

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

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

13 (1) a copy of the resolution of the
14 supervisors;

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

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

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

23 E. The district assessment shall be collected by
24 the county treasurer of each county in which taxable district
25 land is situate in the same manner and at the same time that

1 county ad valorem taxes are levied. The conditions,
2 penalties and rates of interest applicable to county ad
3 valorem taxation apply to the levy and collection of district
4 assessments. A county treasurer shall be entitled to a
5 collection fee equal to the actual costs of collection or
6 four percent of the money collected from the levy of the
7 district assessment, whichever is the lesser.

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

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

24 H. Any levy authorized by the Soil and Water
25 Conservation District Act and any loan or other indebtedness

