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**HOUSE BILL 224**

**43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997**

**INTRODUCED BY**

**PAULINE K. GUBBELS**

**FOR THE LEGISLATIVE EDUCATION STUDY COMMITTEE**

**AN ACT**

**RELATING TO PUBLIC SCHOOLS; INCREASING TO FOUR YEARS THE AMOUNT OF TIME A PROPERTY TAX MAY BE IMPOSED FOR CAPITAL IMPROVEMENTS IN A SCHOOL DISTRICT; AMENDING SECTIONS OF THE PUBLIC SCHOOL CAPITAL IMPROVEMENTS ACT.**

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

**Section 1. Section 22-25-3 NMSA 1978 (being Laws 1975 (S.S.), Chapter 5, Section 3, as amended) is amended to read:**

**"22-25-3. AUTHORIZATION FOR LOCAL SCHOOL BOARD TO SUBMIT QUESTION OF CAPITAL IMPROVEMENTS TAX IMPOSITION. -- Any local school board may adopt a resolution to submit to the qualified electors of the school district the question of whether a property tax should be imposed upon the net taxable value of property allocated to the school district under the Property Tax Code at a rate not to exceed that specified in the resolution**

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1 for the purpose of capital improvements in the school district.

2 The resolution shall:

3 A. identify the capital improvements for which the  
4 revenue proposed to be produced will be used;

5 B. specify the rate of the proposed tax, which shall  
6 not exceed two dollars (\$2.00) on each one thousand dollars  
7 (\$1,000) of net taxable value of property allocated to the  
8 school district under the Property Tax Code;

9 C. specify the date an election will be held to  
10 submit the question of imposition of the tax to the qualified  
11 electors of the district; and

12 D. limit the imposition of the proposed tax to no  
13 more than [~~three~~] four property tax years. "

14 Section 2. Section 22-25-5 NMSA 1978 (being Laws 1975  
15 (S.S.), Chapter 5, Section 5, as amended) is amended to read:

16 "22-25-5. CONDUCT OF ELECTION--NOTICE--BALLOT.--

17 A. An election on the question of imposing a tax  
18 under the Public School Capital Improvements Act may be held in  
19 conjunction with a regular school district election or may be  
20 conducted as or held in conjunction with a special school  
21 district election, but the election shall be held prior to July  
22 1 of the property tax year in which the tax is proposed to be  
23 imposed. Conduct of the election shall be as prescribed in the  
24 School Election Law for regular and special school district  
25 elections.

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1           B. The resolution required to be published as notice  
2 of the election under Section 1-22-4 or 1-22-5 NMSA 1978 shall  
3 include as the question to be submitted to the voters whether a  
4 property tax at a rate not to exceed the rate specified in the  
5 authorizing resolution should be imposed for the specified  
6 number of property tax years not exceeding [~~three~~] four years  
7 upon the net taxable value of all property allocated to the  
8 school district for the capital improvements specified in the  
9 authorizing resolution.

10           C. The ballot shall include the information  
11 specified in Subsection B of this section and shall present the  
12 voter the choice of voting "for the public school capital  
13 improvements tax" or "against the public school capital  
14 improvements tax". "

15           Section 3. Section 22-25-8 NMSA 1978 (being Laws 1975  
16 (S.S.), Chapter 5, Section 8, as amended) is amended to read:

17           "22-25-8. TAX TO BE IMPOSED FOR A MAXIMUM OF [~~THREE~~] FOUR  
18 YEARS.--A tax imposed in a school district as a result of an  
19 election under the Public School Capital Improvements Act shall  
20 be imposed for one, two, [~~or~~] three or four years commencing  
21 with the property tax year in which the election was held. The  
22 local school board may discontinue, by resolution, the Public  
23 School Capital Improvements Act tax levy at the end of the first  
24 or second year of the levy. The local school board shall direct  
25 that the Public School Capital Improvements Act tax levy be

1 decreased by the amount required for any year in which the  
2 decrease is required by operation of the rate limitation  
3 provisions of Section 7-37-7.1 NMSA 1978. "

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**State of New Mexico  
House of Representatives**

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

February 14, 1997

Mr. Speaker:

Your EDUCATION COMMITTEE, to whom has been referred

HOUSE BILL 224

has had it under consideration and reports same with  
recommendation that it DO PASS, and thence referred to the  
TAXATION AND REVENUE COMMITTEE.

Respectfully submitted,

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Samuel F. Vigil, Chairman

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

(Chief Clerk)

(Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 8 For 0 Against

Yes: 8

Excused: McSherry, Mi era, Nicely, Weeks, S. M. Williams

Absent: None

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# **State of New Mexico House of Representatives**

**FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997**

**February 24, 1997**

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has  
been referred

**HOUSE BILL 224**

has had it under consideration and reports same with  
recommendation that it DO PASS.

**Respectfully submitted,**

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Jerry W. Sandel, Chairman

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

HB 224

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

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(Chief Clerk)

(Chief Clerk)

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Date \_\_\_\_\_

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7 The roll call vote was 9 For 0 Against

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Yes: 9

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Excused: Lovejoy, Russell, Sandoval, Sandel

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Absent: None

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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March 15, 1997

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10 Mr. President:

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Your EDUCATION COMMITTEE, to whom has been referred

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HOUSE BILL 224

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15 has had it under consideration and reports same with

16 recommendation that it DO PASS, and thence referred to the WAYS

17 AND MEANS COMMITTEE.

18

Respectfully submitted,

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Cynthia Nava, Chairman

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 6 For 1 Against

Yes: 6

No: Rawson

Excused: Boitano, Duran, Gorham

Absent: None

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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March 19, 1997

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10 Mr. President:

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Your WAYS AND MEANS COMMITTEE, to whom has been

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referred

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HOUSE BILL 224

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16 has had it under consideration and reports same with

17 recommendation that it DO PASS, and thence referred to the

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FINANCE COMMITTEE.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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FIRST SESSION, 1997

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 8 For 0 Against

Yes: 8

No: 0

Excused: McSorley

Absent: None

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FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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March 20, 1997

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10 Mr. President:

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Your FINANCE COMMITTEE, to whom has been referred

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HOUSE BILL 224

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15 has had it under consideration and reports same with

16 recommendation that it DO PASS.

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Respectfully submitted,

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Ben D. Altamirano, Chairman

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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(Chief Clerk)

(Chief Clerk)

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Date \_\_\_\_\_

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9 The roll call vote was 7 For 0 Against

10 Yes: 7

11 No: None

12 Excused: Aragon, Ingle, McKibben, Smith

13 Absent: None

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FIRST SESSION, 1997

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FIRST SESSION, 1997

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March 20, 1997

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10 Mr. President:

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Your FINANCE COMMITTEE, to whom has been referred

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HOUSE BILL 224

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15 has had it under consideration and reports same with

16 recommendation that it DO PASS.

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Respectfully submitted,

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Ben D. Altamirano, Chairman

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

FORTY-THIRD LEGISLATURE  
FIRST SESSION, 1997

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(Chief Clerk)

(Chief Clerk)

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Date \_\_\_\_\_

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9 The roll call vote was 7 For 0 Against

10 Yes: 7

11 No: None

12 Excused: Aragon, Ingle, McKibben, Smith

13 Absent: None

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