

AN ACT

RELATING TO ADMINISTRATION OF PROPERTY TAXES; REQUIRING USE
OF GEOGRAPHIC INFORMATION SYSTEMS.

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

Section 1. Section 7-38-9 NMSA 1978 (being Laws 1973,
Chapter 258, Section 49) is amended to read:

"7-38-9. DESCRIPTION OF PROPERTY FOR PROPERTY TAXATION
PURPOSES.--

A. Property shall be described for property
taxation purposes by a description sufficiently adequate and
accurate to identify it. Real property shall be described
under a uniform system of real property description in
accordance with regulations of the department. The
department shall promulgate regulations establishing a
uniform system of real property description to be used by the
department and all assessors. The system shall include
requirements for a comprehensive mapping or geographic
information system, the use of uniform property record
documents and uniform coding of real property descriptions.

B. Real property that has been valued for
property taxation purposes prior to the effective date of the
Property Tax Code by a description consisting of a mere
reference to the time and place of filing or recording in the
office of the county clerk of any map or other instrument

