

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

AN ACT

RELATING TO SPECIAL DISTRICTS; EXPANDING THE TERM AND  
INCREASING THE AMOUNT OF POTENTIAL LEVY ASSESSED BY 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 in a stated amount not exceeding five dollars  
(\$5.00) on each one thousand dollars (\$1,000) of net taxable  
value, as that term is defined in the Property Tax Code, of  
real property within the district, except that real property  
within incorporated cities and towns in the district may be  
excluded. The referendum held to approve or reject the  
resolution of the supervisors shall be conducted with  
appropriate ballot and in substantially the same manner as a  
referendum adopting and approving the creation of a proposed  
district. After the initial authorization is approved by  
referendum, the supervisors shall adopt a resolution in each

1 following year authorizing the levy.

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

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

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

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

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

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

22 E. The district assessment shall be collected by  
23 the county treasurer of each county in which taxable district  
24 land is situate in the same manner and at the same time that  
25 county ad valorem taxes are levied. The conditions,

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

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

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

23 H. Any levy authorized by the Soil and Water  
24 Conservation District Act and any loan or other indebtedness  
25 authorized by that act that will require a levy shall be

1 based exclusively on or levied exclusively on the real  
2 property in the district, except that real property within  
3 incorporated cities and towns may be excluded."

4 SECTION 2. EFFECTIVE DATE.--The effective date of the  
5 provisions of this act is July 1, 2018.\_\_\_\_\_

6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25