

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

SENATE BILL

54TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2019

INTRODUCED BY

DISCUSSION DRAFT

AN ACT

PROVIDING PROCEDURES TO DELAY THE MAILING OF PROPERTY TAX BILLS FOR COUNTIES FOR WHICH AN ORDINANCE IMPOSING A PROPERTY TAX LEVY WILL EXPIRE BEFORE THE NOVEMBER 2019 REGULAR LOCAL ELECTION CAN BE HELD TO PUT THE QUESTION OF RENEWING THE LEVY BEFORE THE VOTERS.

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

SECTION 1. TEMPORARY PROVISION.--

A. Where a local government has previously imposed a property tax levy, the ordinance or other authorization imposing the levy will expire in property tax year 2018 and the local government desires to renew the property tax levy, then the local government shall file a resolution with the county clerk and the local government division no later than July 15, 2019 calling for a renewal of the property tax levy and

.211295.3

underscoring material = new
~~[bracketed material] = delete~~

underscoring material = new
~~[bracketed material] = delete~~

1 indicating the local government's intent to place the question
2 of renewing the property tax levy on the regular local election
3 ballot in November 2019.

4 B. No later than September 1, 2019, and following
5 the procedures provided in Section 7-38-33 NMSA 1978, the local
6 government division shall by written order set two property tax
7 rates for the properties under the jurisdiction of the local
8 governments that submitted a resolution pursuant to Subsection
9 A of this section. One set of rates shall assume that the
10 question of renewing the property tax levy will be approved by
11 the voters, and a second set of rates shall assume that the
12 question of renewing the property tax levy will not be approved
13 by the voters. A copy of the property tax rate-setting order
14 with both rates shall be sent to each board of county
15 commissioners and each county assessor of each affected county
16 and the taxation and revenue department within five days of the
17 date the order is made.

18 C. Within five days of receiving the rate-setting
19 order, the board of county commissioners of each affected
20 county shall issue a written order imposing a tax at the rates
21 set on the net taxable value of property allocated to the
22 appropriate governmental units pursuant to Section 7-38-34 NMSA
23 1978 for both of the property tax rates set pursuant to
24 Subsection B of this section. The order shall provide notice
25 of both rates. A copy of each order shall be delivered

.211295.3

underscored material = new
~~[bracketed material] = delete~~

1 immediately to the county assessor.

2 D. No later than October 1, 2019, and following the
3 procedures provided in Section 7-38-35 NMSA 1978, the county
4 assessor for each affected county shall prepare a property tax
5 schedule for all property subject to property taxation in the
6 county for both of the property tax rates set pursuant to
7 Subsection B of this section.

8 E. Pursuant to Section 7-38-36 NMSA 1978, the
9 county assessor shall deliver a copy of the property tax
10 schedule prepared pursuant to Subsection D of this section to
11 the county treasurer on October 1, 2019, with a notice that the
12 property tax bill for those properties shall be mailed pursuant
13 to Subsection F of this section.

14 F. After the regular local election ballot is held
15 in November 2019 and the voters have answered the question of
16 renewing the property tax levy, the county treasurer for each
17 affected county shall prepare and mail property tax bills no
18 later than November 27, 2019, notwithstanding Section 7-38-36
19 NMSA 1978, reflecting the appropriate rate and amount due, to
20 either the owner of the property or any person other than the
21 owner to whom the tax bill is to be sent.

22 G. Notwithstanding Section 7-38-38 NMSA 1978, the
23 first installment of property taxes is due on December 9, 2019
24 and shall become delinquent if not paid within thirty days
25 pursuant to Section 7-38-49 NMSA 1978.

.211295.3

underscoring material = new
~~[bracketed material]~~ = delete

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

H. As used in this section:

(1) "affected county" means a county within which a local government is situate that files a resolution indicating the local government's intent to place the question of renewing a property tax levy on the regular local election ballot in November 2019 pursuant to Subsection A of this section;

(2) "local government" means "local government" as that term is used in the Local Election Act; and

(3) "local government division" means the local government division of the department of finance and administration.