

AN ACT

RELATING TO SPECIAL DISTRICTS; REVISING THE SOIL AND WATER  
CONSERVATION DISTRICT ACT; AMENDING AND REPEALING SECTIONS OF THE  
NMSA 1978.

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

Section 1. Section 73-20-25 NMSA 1978 (being Laws 1965, Chapter 137,  
Section 1, as amended) is amended to read:

"73-20-25. SHORT TITLE.--Sections 73-20-25 through 73-20-48 NMSA 1978  
may be cited as the "Soil and Water Conservation District Act"."

Section 2. Section 73-20-27 NMSA 1978 (being Laws 1965, Chapter 137,  
Section 3, as amended) is amended to read:

"73-20-27. DEFINITIONS.--As used in the Soil and Water Conservation District  
Act:

A. "district" means a soil and water conservation district as described in  
Section 73-20-44 NMSA 1978;

B. "supervisor" means a member of the governing body of a district;

C. "commission" means the soil and water conservation commission;

D. "agencies of the United States" includes the natural resources  
conservation service of the United States department of agriculture;

E. "landowner" includes resident and nonresident owners of natural  
resources;

F. "due notice" means the publication or broadcasting of the  
appropriate information by newspapers of general circulation and, if appropriate,

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broadcast stations licensed by the federal communications commission, or by other means that meet the requirements of the Open Meetings Act. If print or broadcast media do not service the affected geographical area, due notice may be given by posting the appropriate information in notice form in six conspicuous public places where it is customary to post notices concerning county or municipal affairs within the affected geographical area;

G. "department" means the New Mexico department of agriculture;

H. "director" means the director of the department;

I. "natural resources" includes land, except for the oil, gas and other minerals underlying the land; soil; water; air; vegetation; trees; wildlife; natural beauty; scenery; open space; and human resources, when appropriate;

J. "board of regents" means the board of regents of New Mexico state university; and

K. "registered voter" means a person who is registered to vote in New Mexico pursuant to the provisions of the Election Code."

Section 3. Section 73-20-28 NMSA 1978 (being Laws 1965, Chapter 137, Section 4, as amended) is amended to read:

"73-20-28. SOIL AND WATER CONSERVATION COMMISSION MEMBERS.--  
There is created a "soil and water conservation commission" to be composed of seven appointed members and five ex-officio members. The seven appointed members shall be selected by and serve at the pleasure of the governor. Six of the appointed members shall be supervisors and shall be selected and appointed from a panel of three candidates from each region, compiled by the districts of each region and presented by the president of the New Mexico association of conservation districts.

One appointed member shall be selected at large and shall be a person interested and active in the conservation or development of natural resources in New Mexico. The five ex-officio members shall serve without vote and shall include:

- A. the governor or his designee;
- B. the associate director of the cooperative extension service of New Mexico state university or his designee;
- C. the associate director of the agricultural experiment station of New Mexico state university or his designee;
- D. the state conservationist of the natural resources conservation service of the United States department of agriculture or his designee; and
- E. the president of the New Mexico association of conservation districts or his designee."

Section 4. Section 73-20-29 NMSA 1978 (being Laws 1965, Chapter 137, Section 5, as amended) is amended to read:

"73-20-29. SELECTION OF COMMISSION CHAIRMAN--QUORUM--  
COMPENSATION--FUNCTION.--

A. Upon the appointment of seven members by the governor, the commission shall organize and designate a chairman, who shall serve at the pleasure of the commission.

B. In the performance of commission functions, a majority of the appointed members shall constitute a quorum; the concurrence of a quorum majority shall be required to carry or to determine any matter of commission business.

C. Members of the commission shall receive no compensation for their services but shall be entitled to be reimbursed in accordance with the provisions of the

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Per Diem and Mileage Act."

Section 5. Section 73-20-31 NMSA 1978 (being Laws 1978, Chapter 175, Section 1, as amended) is amended to read:

"73-20-31. POWERS AND DUTIES OF DEPARTMENT AND COMMISSION.--

A. The supervising officer of any state agency or post-secondary educational institution shall, within the limitations of his budget and the demands of his agency or institution, assign staff or personnel, render special reports and undertake surveys or studies pertaining to soil and water conservation for the commission and the department as requested.

B. The department, with the advice of the commission, shall:

(1) assist districts in the development of district soil and water conservation programs and, from such programs, develop a soil and water conservation program for the state;

(2) provide information for supervisors concerning the experience and activities of all districts and facilitate the exchange of experience and advice among districts;

(3) promote cooperation between districts and, by advice and consultation, assist in the coordination of district programs;

(4) secure and maintain the cooperation and assistance of state and federal agencies and seek to secure and maintain the cooperation and assistance of national, state and local organizations and groups interested or active in natural resources conservation and development;

(5) disseminate information throughout the state concerning district activities and programs; and

(6) encourage and, within budget limitations, render assistance to district activities and facilitate and encourage the formation of new districts in areas where district organization is desirable.

C. The commission may:

(1) advise the department and the board of regents concerning any matter that in its opinion has a significant impact on or otherwise substantially affects soil and water conservation; and

(2) promulgate rules to carry out the provisions of the Soil and Water Conservation District Act."

Section 6. Section 73-20-33 NMSA 1978 (being Laws 1965, Chapter 137, Section 7, as amended) is amended to read:

"73-20-33. SOIL AND WATER CONSERVATION DISTRICTS--CREATION.--

A. Twenty-five landowners whose land lies within the exterior limits of a geographical area proposed to be organized into a district may petition the commission for the organization of a district. The petition shall state:

(1) the proposed district name;

(2) the need for the proposed district and the manner in which it would be in the interest of the public health, safety and welfare;

(3) by accurate description, supplemented and depicted by an accurate map, the geographical area proposed to be organized into a district; and

(4) a request that:

(a) the commission define the boundaries of the proposed district;

(b) a referendum be held within the boundaries

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submitting to the voters' determination the question of creating the district; and

(c) if a majority of votes cast are in favor of creating the district, the commission subsequently declare the proposed district be created.

B. If any portion of the same geographical area is described in more than one petition, the commission may consolidate petitions in the manner it deems expedient.

C. In the event of a challenge to the validity of signatures on a petition, the burden of proof shall be on the sponsors of the petition.

D. Within thirty days next succeeding the filing of a petition, the commission shall cause due notice to be given to all affected persons of a hearing scheduled to determine the necessity and desirability of the proposed district and to determine district boundaries, the propriety of the petition and any other relevant questions. All affected or interested persons may attend a commission hearing and shall have the right to be heard. If, upon hearing, it is determined to be desirable to include in a proposed district lands not contemplated by the petition, the hearing shall adjourn, an amended petition shall be required and due notice shall be given to all affected persons.

E. The commission shall determine, at the conclusion of a hearing, whether a proposed district is necessary and desirable. In making its determination of the necessity of a proposed district and in defining district boundaries, the commission shall consider:

(1) the need for the proposed district and its probable effect upon the public health, safety and welfare;

(2) the topography and composition of soils comprising the

area of the proposed district;

(3) the distribution of erosion within the proposed district and within surrounding lands;

(4) the prevailing land-use practices; and

(5) the probable effect of the proposed district upon, and its relation to, watersheds, agriculturally productive lands and other extant or proposed districts.

F. The findings of the commission and its final determination shall not be limited solely to an evaluation of the facts adduced at the hearing or those set forth in a petition, but shall be predicated upon all reliable information available to the commission, including reports, studies and other authoritative publications.

G. If the commission finds that a proposed district is necessary and desirable, it shall approve the petition, enter and record its final determination and define the district by legal description. If the commission finds no need for a proposed district, it shall deny the petition and enter and record its final determination. A geographical area or a substantial portion of it may not be the subject of a petition submitted for consideration by the commission more than one time in any calendar year."

Section 7. Section 73-20-34 NMSA 1978 (being Laws 1965, Chapter 137, Section 8, as amended) is amended to read:

"73-20-34. SOIL AND WATER CONSERVATION DISTRICTS--CREATION--REFERENDUM.--

A. When a final determination of the commission that a proposed district is necessary and desirable has been entered and recorded, the commission

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shall then determine whether the operation of the district is administratively practicable.

To assist in this determination, the commission shall call for a referendum on the proposed district within the geographical boundaries of the district as defined by the commission, to be conducted on the next succeeding first Tuesday in February, if practicable. All registered voters residing within the proposed district shall be eligible to vote.

B. The commission shall:

(1) provide for due notice of a referendum within a proposed district;

(2) confirm eligibility of registered voters; and

(3) adopt and publish rules to govern the orderly conduct of a referendum.

C. A referendum may not be held during an interval when valid rules adopted and published by the commission are not in effect.

D. The proposal shall be presented to the voters on ballots that define, in general terms and by legal description, the area encompassed within the proposed district.

E. Informalities or irregularities in the conduct of a referendum shall have no effect upon its result if due notice requirements have been substantially complied with and balloting has been fairly conducted in substantial compliance with the rules adopted and published by the commission.

F. The commission shall publish referendum results and make a final determination of whether the proposed district is administratively practicable; provided, however, in the event that approval of the proposed district is not carried by a majority

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of votes cast in a referendum, the commission shall deny the petition and shall enter and record its order.

Section 8. Section 73-20-35 NMSA 1978 (being Laws 1965, Chapter 137, Section 9, as amended) is amended to read:

"73-20-35. SOIL AND WATER CONSERVATION DISTRICTS--  
ORGANIZATION.--

A. Upon the determination that a proposed district is necessary and administratively practicable, the commission shall appoint two interim supervisors who reside within the district who shall be the governing body of the district until an election of supervisors is held. The two interim supervisors shall present to the secretary of state their verified application, stating:

- (1) a recital of the proceedings conducted;
- (2) that all proceedings were undertaken lawfully and in accordance with the provisions of the Soil and Water Conservation District Act;
- (3) the name of the proposed district and its geographical boundaries;
- (4) the name and official residence of each applicant together with a certified copy of each appointment evidencing the applicant's right to office; and
- (5) the designation of the principal office of the supervisors of the district.

B. The verified application of the two district interim supervisors shall be accompanied by certified copies of the commission's recorded orders of determination that the proposed district is necessary and is administratively practicable.

C. The secretary of state, upon finding the application and its supporting attachments are in substantial compliance with the provisions of this section, shall receive, file and record the application in an appropriate book of record and issue to the applicants, under state seal, a certificate of organization of the district. From the date of issuance of the certificate of organization by the secretary of state, the district shall be a governmental subdivision of the state. In any action or proceeding relating to a district or an act of the district, the certificate of organization of the district shall be admissible in evidence as proof of its contents.

D. If the secretary of state finds the name of a proposed district to be the same as or substantially similar to the name of an existing organized district, he shall certify the fact to the commission. The commission shall, with the assistance of the interim supervisors, select and submit a new name to the secretary of state."

Section 9. Section 73-20-36 NMSA 1978 (being Laws 1978, Chapter 85, Section 1, as amended) is amended to read:

"73-20-36. SOIL AND WATER CONSERVATION DISTRICTS--MODIFICATION OF EXISTING DISTRICTS.--

A. Unless otherwise provided by this section, petitions to modify the boundaries of an existing district shall be subject to the same requirements for notice, hearing, determination of necessity and desirability, referendum and determination of administrative practicability as are required for petitions for the organization of a district pursuant to the Soil and Water Conservation District Act.

B. Petitions for including additional land within an existing organized district, signed by twenty-five registered voters residing in the district or within the boundaries of the additional land proposed to be included or signed by two thirds of

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the owners of the additional land proposed to be included, whichever is less, may be filed with the commission. If the petition is signed by two thirds or more of the owners of the additional land proposed to be included in the district, the commission may enter its determinations without hearing or referendum. The commission shall advise the department of all petitions filed pursuant to this section.

C. Petitions for severing land from the defined geographical area of an existing organized district, or for its severance and inclusion within another existing organized district, signed by twenty-five registered voters residing in the district or within the boundaries of the land proposed to be severed or signed by two thirds of the owners of the land proposed to be severed, whichever is greater, may be filed with the commission. If the petition is signed by two thirds or more of the owners of the land to be severed or is submitted by the board of supervisors of each district affected, the commission may enter its determinations without hearing or referendum.

D. Petitions for consolidating two or more districts or for separating an existing district into two or more districts may be filed with the commission by the board of supervisors of each district affected. After due notice, a public hearing shall be held in each district affected. If petitions have been filed pursuant to this subsection and approved as provided in the Soil and Water Conservation District Act, it shall not be necessary to obtain the consent of the registered voters within the districts prior to the consolidation or division.

E. The commission shall give written notice to the secretary of state of any modification in the defined geographical area of an existing district; the notice of modification shall describe and portray by map the modified geographical area. The secretary of state shall note, file and record each modification and shall issue, under

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state seal, a certificate of reorganization to each district affected. Certificates of reorganization shall have the same effect as the certificates they supersede.

F. The commission shall supervise reorganization of the affairs of the district when boundaries are modified.

G. In the event a supervisor of a district is disqualified from holding office by the modification of the district, the supervisor shall be deemed to have resigned and a successor shall be appointed to serve the unexpired term by the commission."

Section 10. Section 73-20-37 NMSA 1978 (being Laws 1965, Chapter 137, Section 11, as amended) is amended to read:

"73-20-37. DISTRICT SUPERVISORS--ELECTION AND APPOINTMENT--NEW DISTRICTS.--

A. The governing body of a district shall be composed of five supervisors who shall be residents of the district and shall be elected; provided, however, two additional supervisors may be appointed to the governing body of each district by the commission in accordance with the provisions of the Soil and Water Conservation District Act. Four elected supervisor positions of each district shall be filled by landowners within the defined geographical area of their district. One elected supervisor position shall be designated supervisor-at-large and the supervisor filling that position may serve the district without landowner qualification.

B. Unless a different time is prescribed by the commission, within thirty days following the issuance of a certificate of organization to the two interim supervisors of a district, declarations of candidacy for supervisors of the district may be filed with the commission. The commission shall give due notice of election for the

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offices of five district supervisors. All registered voters residing within the district shall be eligible to vote. The commission shall adopt and prescribe regulations governing the conduct of the election, shall determine voter eligibility and shall supervise the election and publish its results. The districts shall bear the expenses of elections; however, the commission shall bear the expenses of the first election of a newly organized district.

C. In the first election of supervisors to serve a newly organized district, two supervisors shall be elected for terms of four years and three supervisors shall be elected for terms of two years. Thereafter, each elected supervisor shall serve a term of four years and shall continue in office until his successor has been elected or appointed and has completed an oath of office. Oaths of office may not be completed prior to July 1 after an election. A vacant unexpired term of the office of an elected supervisor shall be filled by appointment by the remaining supervisors of the district. Two or more vacant unexpired terms occurring simultaneously in the same district shall be filled by appointment by the commission.

D. Appointed interim supervisors may continue to serve as appointed supervisors at the pleasure of the commission or until their successors are otherwise appointed."

Section 11. Section 73-20-38 NMSA 1978 (being Laws 1965, Chapter 137, Section 12, as amended) is amended to read:

"73-20-38. DISTRICT SUPERVISORS--ELECTION AND APPOINTMENT--ORGANIZED DISTRICTS.--

A. Successors to supervisors whose terms end in a calendar year shall be elected on the first Tuesday in February of that year. Elections shall be called,

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conducted and returned in accordance with rules adopted and prescribed by the commission.

B. A canvassing board appointed by the commission shall determine the results of a district election, shall certify and publish the results and shall give the commission notice of their canvass within seven days of its completion. A canvass is considered complete when all challenges have been resolved to the satisfaction of the canvassing board.

C. Rules adopted and published by the commission and the election provisions of the Soil and Water Conservation District Act shall be exclusive in the conduct of district elections. The commission may adopt and publish rules to carry out the provisions of the Soil and Water Conservation District Act.

D. By June 15 of each year, the district supervisors may submit to the commission a list of persons interested in the district and who by experience or training are qualified to serve as supervisors. The commission may appoint from the list submitted, or at will, two persons to serve as supervisors if it is the determination of the commission that the appointments are necessary or desirable and would benefit or facilitate the work and functions of the district. In the event a list is not submitted to the commission by the supervisors by June 15, the commission may appoint at will two supervisors qualified to serve by training or experience. Appointed supervisors shall serve at the pleasure of the commission and shall have the same powers and perform the same duties as elected supervisors. Successors to appointed supervisors, or replacement-appointed supervisors in the event of vacancy, shall be appointed by the commission from a list of candidates or at will in accordance with the provisions of this subsection."

Section 12. Section 73-20-39 NMSA 1978 (being Laws 1965, Chapter 137, Section 13, as amended) is amended to read:

"73-20-39. ELECTION OF SUPERVISORS--DISTRICT ZONES.--In adopting and publishing rules for the election of supervisors and the registration of district voters, the commission may, to ensure proper representation of district voters and to facilitate district functions, provide for the geographic zoning of a district. The commission shall provide for the proper and equitable representation for each faction geographically zoned in the district. If a district is divided, or if two or more districts are consolidated, the commission shall provide for the geographic zoning of the resulting district or districts within thirty days after the secretary of state issues the certificate of organization for each new district."

Section 13. Section 73-20-40 NMSA 1978 (being Laws 1965, Chapter 137, Section 14, as amended) is amended to read:

"73-20-40. SELECTION OF SUPERVISOR CHAIRMAN--QUORUM--COMPENSATION.--Within a reasonable time after each district election and after newly elected supervisors have completed the oath of office, the supervisors of a district shall organize and shall designate a chairman who shall be a supervisor and who shall serve at the pleasure of the supervisors. In the performance of district functions, a majority of supervisors shall constitute a quorum; the concurrence of the quorum majority shall be required to carry or to determine any matter of district business. Supervisors shall not receive compensation for their services but shall be entitled to be reimbursed in accordance with the provisions of the Per Diem and Mileage Act."

Section 14. Section 73-20-41 NMSA 1978 (being Laws 1965, Chapter 137, Section 15, as amended) is amended to read:

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"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.

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

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

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

(2) provide for and submit to an annual audit of district accounts or receipts and disbursements, in the event district receipts total more than

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five thousand dollars (\$5,000) annually;

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

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

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

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

Section 15. Section 73-20-42 NMSA 1978 (being Laws 1965, Chapter 137, Section 16, as amended) is amended to read:

"73-20-42. REMOVAL OF SUPERVISORS.--A supervisor may be removed from office by the commission if it appears to the commission, after reasonable notice and impartial hearing, that the supervisor is guilty of misfeasance or malfeasance in office. The office of a supervisor who has missed three consecutive regular meetings of the supervisors may be declared vacant by majority vote of the remaining supervisors. The office of a supervisor who has missed four consecutive regular meetings of the supervisors shall be declared vacant and his successor shall be elected or appointed as in case of any other vacancy."

Section 16. Section 73-20-44 NMSA 1978 (being Laws 1965, Chapter 137,

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Section 18) is amended to read:

"73-20-44. DISTRICTS--DESCRIPTION--GENERAL POWERS OF DISTRICTS.-

-A "soil and water conservation district", organized under or perpetuated by the provisions of the Soil and Water Conservation District Act, is a governmental subdivision of the state, a public body politic and corporate. By and through its supervisors, a district may:

A. conduct research, investigations and surveys treating soil erosion and floodwater and sediment damage, concerning the conservation, development, utilization and disposal of all waters and relating to control programs and public works necessary to facilitate conservation and development. To prevent duplication of research activities, district investigative programs shall be initiated in cooperation with a governmental unit, if any, conducting or charged with the conduct of research in the same or similar scientific field;

B. publish and disseminate research findings and preventive and control measures relating to resource conservation and development;

C. with the consent and cooperation of the landowner or the state or federal agency administering the land, conduct projects upon land within the district to demonstrate by example the methods by which soil and other natural resources may be conserved, by which soil erosion in the form of blowing and washing may be controlled or prevented and by which flood prevention and the conservation, development, utilization and disposal of water may be carried out; the projects may include, but shall not be limited to, engineering operations, methods of cultivation and variations in land use;

D. assist, contract with and render financial aid to district landowners

and state or federal agencies administering land within the district that are engaged in erosion control and prevention projects, flood prevention works or the conservation, development, utilization and disposal of water within the district;

E. make available to district landowners, on such terms as the supervisors may prescribe, tools, machinery, equipment, fertilizer, seeds and other materials to assist the landowners in initiating and developing natural resource conservation and development projects;

F. develop comprehensive plans for natural resource conservation, development and utilization, including flood prevention, control and prevention of soil erosion and the development, utilization and disposal of water; the plans shall be detailed and shall specify as completely as possible the necessary or desirable acts, procedures, performances and avoidances to implement the plan, including engineering specifications, methods of cultivation, cropping programs, tilling practices and land use changes;

G. foster, publish and promote district natural resource development plans and their adoption and development by landowners within the district;

H. acquire or administer the project of any other governmental agency undertaken to provide for the conservation, development and utilization of natural resources within the district;

I. act as agent for any instrumentality or agency of the state or of the federal government in the acquisition, construction, operation or administration of a natural resource conservation, utilization or development project or program within the district; and

J. construct, improve, operate or maintain physical projects and

structures necessary or convenient for the performance of any authorized district function."

Section 17. Section 73-20-45 NMSA 1978 (being Laws 1965, Chapter 137, Section 19) is amended to read:

"73-20-45. SPECIFIC POWERS OF DISTRICTS.--A district, by and through its supervisors, is authorized to:

- A. sue and be sued in the name of the district;
- B. adopt an official seal;
- C. contract, convey and make and execute other instruments and documents necessary or convenient to the exercise of district powers;
- D. borrow money and otherwise contract indebtedness for the purposes of the district and, without limitation of the generality of the foregoing, borrow money and accept grants from the United States or from a corporation or agency created or designated by the United States and, in connection with any such loan or grant, enter into agreements as the United States or the corporation or agency may require; and issue its notes or obligations therefor and secure the payment thereof by mortgage, pledge or deed of trust of all or any of its property, assets, rights, privileges, licenses, rights-of-way, easements, revenues or income;
- E. option, as optionee and optioner, and acquire, in any manner, real and personal property or any right or interest in it;
- F. improve, rent, lease and sell district property or any interest in it;
- G. receive, invest and reinvest rents and income from district property and expend rents and income for district purposes; and
- H. accept contributions, gifts and donations and expend and utilize

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them to further district purposes."

Section 18. 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 for a stated period of up to ten years in a stated amount not exceeding one dollar (\$1.00), or any lower maximum amount required by operation of the rate limitation provisions of Section 7-37-7.1 NMSA 1978 upon the assessment authorized by this section, 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 following year authorizing the levy. To extend an assessment beyond the period of time originally authorized and approved by referendum, the supervisors shall adopt a new resolution and the district voters shall approve it in a referendum. The extension shall be for the same period of time as originally approved, but the rate of the tax may be different as long as it does not exceed one dollar (\$1.00) on each one thousand dollars (\$1,000) of net taxable value of real property within the district, except that real property within incorporated

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municipalities in the district may be excluded. If the district is indebted to the United States or the state or any of their respective agencies or instrumentalities, including the New Mexico finance authority, at the time of the expiration of the original authorization, the supervisors may renew the assessment by resolution for a period not to exceed the maturity date of the indebtedness, and no referendum for that renewal is necessary.

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

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

- (1) a copy of the resolution of the supervisors;
- (2) the results of any referendum held in the year the certification is made; and
- (3) a list of landowners of the district and a description of the land owned by each that is subject to assessment.

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

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

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

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

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

H. Any levy authorized by the Soil and Water Conservation District Act and any loan or other indebtedness authorized by that act that will require a levy shall be based exclusively on or levied exclusively on the real property in the district, except that real property within incorporated cities and towns may be excluded."

Section 19. Section 73-20-48 NMSA 1978 (being Laws 1965, Chapter 137, Section 22) is amended to read:

"73-20-48. STATE AGENCIES TO COOPERATE.--Agencies, instrumentalities and political subdivisions of this state having jurisdiction over or charged with the

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administration of public lands situate within the defined geographical area of any district shall cooperate to the fullest extent with the district's supervisors in effectuating district projects and programs. Supervisors shall have free access to enter and perform work upon state public lands lying within their districts; provided, however, supervisors shall not have unqualified access to state public lands that are subject to private dominion under lease or that are developed for, or devoted to, another public use. County clerks of the counties within which all or a part of the district lands are located shall provide advice and assistance with conduct of elections and referenda."

Section 20. REPEAL.--Section 73-20-49 NMSA 1978 (being Laws 1965, Chapter 137, Section 23, as amended) is repealed.

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