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HOUSE BILL 613

51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013

INTRODUCED BY

William "Bill" R. Rehm

AN ACT

RELATING TO TAXATION; PROVIDING FOR THE COLLECTION OF PROPERTY TAXES ON REAL PROPERTY DIVIDED OR COMBINED; DECLARING AN EMERGENCY.

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

SECTION 1. A new section of the Property Tax Code is enacted to read:

"~~[NEW MATERIAL]~~ SPECIAL PROCEDURES FOR ADMINISTRATION OF TAXES ON REAL PROPERTY DIVIDED OR COMBINED.--

A. For real property subject to valuation for property taxation purposes in a taxable year that is divided or combined, a county shall:

(1) proceed to determine the taxes due on the property by using the prior year's tax rate, if the current tax rates have not been set, and the prior year's value, if the

.193047.1

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1 current year value has not been set, and proceed to immediately
2 collect the taxes through the taxable year in which the
3 property is divided or combined; and

4 (2) decline to file or process a plat, deed or
5 other document or instrument used to divide or combine real
6 property pending taxpayer compliance with this section.

7 B. A taxpayer shall pay the taxes due on real
8 property divided or combined through the taxable year in which
9 the property is divided or combined prior to filing a plat."

10 SECTION 2. EMERGENCY.--It is necessary for the public
11 peace, health and safety that this act take effect immediately.