

1 SENATE BILL 517

2 **51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013**

3 INTRODUCED BY

4 Phil A. Griego

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9  
10 AN ACT

11 RELATING TO TAXATION; CLARIFYING THAT THE DISABLED VETERAN  
12 EXEMPTION APPLIES TO SOIL AND WATER CONSERVATION DISTRICT  
13 ASSESSMENTS.

14  
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

16 SECTION 1. Section 73-20-46 NMSA 1978 (being Laws 1965,  
17 Chapter 137, Section 20, as amended) is amended to read:

18 "73-20-46. DISTRICT ASSESSMENTS.--

19 A. In the event a district is unable to meet or  
20 bear the expense of the duties imposed upon it by the Soil and  
21 Water Conservation District Act, the supervisors may adopt a  
22 resolution that, to be effective, shall be approved by  
23 referendum in the district and that shall provide for an annual  
24 levy for a stated period of up to ten years in a stated amount  
25 not exceeding one dollar (\$1.00) on each one thousand dollars

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1 (\$1,000) of net taxable value, as that term is defined in the  
2 Property Tax Code, of real property within the district, except  
3 that real property within incorporated cities and towns in the  
4 district may be excluded. The referendum held to approve or  
5 reject the resolution of the supervisors shall be conducted  
6 with appropriate ballot and in substantially the same manner as  
7 a referendum adopting and approving the creation of a proposed  
8 district. After the initial authorization is approved by  
9 referendum, the supervisors shall adopt a resolution in each  
10 following year authorizing the levy. To extend an assessment  
11 beyond the period of time originally authorized and approved by  
12 referendum, the supervisors shall adopt a new resolution and  
13 the district voters shall approve it in a referendum. The  
14 extension shall be for the same period of time as originally  
15 approved, but the rate of the tax may be different as long as  
16 it does not exceed one dollar (\$1.00) on each one thousand  
17 dollars (\$1,000) of net taxable value of real property within  
18 the district, except that real property within incorporated  
19 municipalities in the district may be excluded. If the  
20 district is indebted to the United States or the state or any  
21 of their respective agencies or instrumentalities, including  
22 the New Mexico finance authority, at the time of the expiration  
23 of the original authorization, the supervisors may renew the  
24 assessment by resolution for a period not to exceed the  
25 maturity date of the indebtedness, and no referendum for that

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1 renewal is necessary.

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 to  
5 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 the  
15 year the certification is made; and

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

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

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1 and rates of interest applicable to county ad valorem taxation  
2 apply to the levy and collection of district assessments. A  
3 county treasurer shall be entitled to a collection fee equal to  
4 the actual costs of collection or four percent of the money  
5 collected from the levy of the district assessment, whichever  
6 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 division  
12 of the department of finance and administration. All district  
13 funds shall be expended in accordance with the approved  
14 budgets.

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

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

4 I. Any levy authorized by the Soil and Water  
5 Conservation District Act shall exclude the real property of a  
6 disabled veteran who applied for and was allowed the disabled  
7 veteran exemption provided pursuant to Section 7-37-5.1 NMSA  
8 1978."