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HOUSE BILL 67

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

Jim R. Trujillo

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; DESIGNATING AUTHORITY TO MAKE CERTAIN
CHANGES IN THE PROPERTY TAX SCHEDULE; EXPANDING THE GROUNDS FOR
WHICH A PROPERTY OWNER MAY REQUEST A CHANGE TO THE PROPERTY TAX
SCHEDULE.

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

SECTION 1. Section 7-38-77 NMSA 1978 (being Laws 1973,
Chapter 258, Section 117, as amended) is amended to read:

"7-38-77. AUTHORITY TO MAKE CHANGES IN PROPERTY TAX
SCHEDULE AFTER ITS DELIVERY TO THE COUNTY TREASURER.--

A. After delivery of the property tax schedule to
the county treasurer, the amounts shown on the schedule as
taxes due and other information on the schedule shall not be
changed except:

[A.] (1) by the county treasurer to correct

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underscored material = new
[bracketed material] = delete

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[bracketed material] = delete

1 obvious [~~clerical~~] errors in
2 [~~(1) the name or address of the property owner~~
3 ~~or other persons shown on the schedule;~~
4 ~~(2) the description of the property subject to~~
5 ~~property taxation; or~~
6 ~~(3)] the mathematical computation of taxes;~~
7 (2) by the county treasurer to correct obvious
8 errors by the county assessor in:
9 (a) the name or address of the property
10 owner or other persons shown on the schedule;
11 (b) the description of the property
12 subject to property taxation, even if the correction results in
13 a change in the amount shown on the schedule as taxes due;
14 (c) the data entry of the value of
15 property subject to property taxation by the county assessor;
16 or
17 (d) the application of eligible and
18 qualified exemptions;
19 [~~B-~~] (3) by the county treasurer to cancel
20 multiple valuations for property taxation purposes of the same
21 property in a single tax year, but only if:
22 [~~(1)]~~ (a) a taxpayer presents tax
23 receipts showing the payment of taxes by [~~him~~] the taxpayer for
24 any year in which multiple valuations for property taxation
25 purposes are claimed to have been made;

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1 [~~2~~] (b) a taxpayer presents evidence
2 of [~~his~~] ownership of the property, satisfactory to the
3 treasurer, as of January 1 of the year in which multiple
4 valuations for property taxation purposes are claimed to have
5 been made; and

6 [~~3~~] (c) there is no dispute concerning
7 ownership of the property called to the attention of the
8 treasurer, and [~~he~~] the treasurer has no actual knowledge of
9 any dispute concerning ownership of the property;

10 [~~6~~] (4) by the county treasurer, to correct
11 the tax schedule so that it no longer contains personal
12 property that is deemed to be unlocatable, unidentifiable or
13 uncollectable, after thorough research with verification by the
14 county assessor or appraiser, with notification to the
15 department and the county clerk;

16 [~~D~~] (5) as a result of a protest, including a
17 claim for refund, in accordance with the Property Tax Code, of
18 values, classification, allocations of values determined for
19 property taxation purposes or a denial of a claim for an
20 exemption;

21 [~~E~~] (6) by the department or the order of a
22 court as a result of any proceeding by the department to
23 collect delinquent property taxes under the Property Tax Code;

24 [~~F~~] (7) by a court order entered in an action
25 commenced by a property owner under Section 7-38-78 NMSA 1978;

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1 [~~G.~~] (8) by the department as authorized under
2 Section 7-38-79 NMSA 1978;

3 [~~H.~~] (9) by the department of finance and
4 administration as authorized under Section 7-38-77.1 NMSA 1978;
5 or

6 [~~I.~~] (10) as specifically otherwise authorized
7 in the Property Tax Code.

8 B. As used in this section, "obvious errors" does
9 not include errors in the method used to determine the
10 valuation for, or a difference of opinion in the value of, the
11 property subject to property taxation."

12 SECTION 2. Section 7-38-78 NMSA 1978 (being Laws 1973,
13 Chapter 258, Section 118, as amended) is amended to read:

14 "7-38-78. ACTION BY PROPERTY OWNER IN DISTRICT COURT TO
15 CHANGE PROPERTY TAX SCHEDULE.--

16 A. After the delivery of the property tax schedule
17 to the county treasurer for a particular tax year, a property
18 owner may bring an action in the district court requesting a
19 change in the property tax schedule in connection with any
20 property listed on the schedule for property taxation in which
21 the owner claims an interest. The action shall be brought in
22 the district court for the county for which the property tax
23 schedule in question was prepared.

24 B. Actions brought under this section may not
25 directly challenge the value, classification, allocations of

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1 value determined for property taxation purposes [~~or~~], denial of
2 any exemption claimed [~~and must~~] or method used to determine
3 the valuation for the property subject to property taxation.

4 Actions brought under this section shall be founded on one or
5 more of the following grounds:

6 (1) errors in the name or address of the
7 property owner or other person shown on the schedule;

8 (2) errors in the description of the property
9 for property taxation purposes, even if the correction results
10 in a change in the amount shown on the schedule as taxes due;

11 (3) errors in the computation of taxes;

12 (4) errors in the property tax schedule
13 relating to the payment or nonpayment of taxes;

14 (5) multiple valuations for property taxation
15 purposes for a single tax year of the same property on the
16 property tax schedule; [~~or~~]

17 (6) errors in the rate of tax set for any
18 governmental unit in which the owner's property is located;

19 (7) obvious errors in the data entry of the
20 value of the property subject to property valuation by the
21 county assessor; or

22 (8) errors in the application of eligible and
23 qualified exemptions.

24 C. Actions brought under this section shall name
25 the county treasurer as defendant. [~~and, if the~~] An action

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1 [is] brought under Paragraph (6) of Subsection B of this
2 section, shall also name the secretary of finance and
3 administration as a defendant. An action brought under
4 Paragraph (7) or (8) of Subsection B of this section shall also
5 name the county assessor as a defendant."

6 SECTION 3. APPLICABILITY.--The provisions of this act
7 apply to taxable years beginning on or after January 1, 2016.