## AN ACT

RELATING TO ADMINISTRATION OF PROPERTY TAXES; REQUIRING USE OF GEOGRAPHIC INFORMATION SYSTEMS.

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

Section 1. Section 7-38-9 NMSA 1978 (being Laws 1973, Chapter 258, Section 49) is amended to read:

"7-38-9. DESCRIPTION OF PROPERTY FOR PROPERTY TAXATION PURPOSES.--

- A. Property shall be described for property taxation purposes by a description sufficiently adequate and accurate to identify it. Real property shall be described under a uniform system of real property description in accordance with regulations of the department. The department shall promulgate regulations establishing a uniform system of real property description to be used by the department and all assessors. The system shall include requirements for a comprehensive mapping or geographic information system, the use of uniform property record documents and uniform coding of real property descriptions.
- B. Real property that has been valued for property taxation purposes prior to the effective date of the Property Tax Code by a description consisting of a mere reference to the time and place of filing or recording in the office of the county clerk of any map or other instrument

describing the property with sufficient preciseness to permit its identification shall be considered to have been sufficiently described for property taxation purposes. All prior assessments, records and instruments maintained or issued by property taxation officers which describe the property by such a reference are validated and given the same force and effect as if a description of the property had been used that would comply with this section."

Section 2. Section 7-38-10 NMSA 1978 (being Laws 1973, Chapter 258, Section 50) is amended to read:

"7-38-10. DEPARTMENT MAY INSURE COMPLIANCE WITH
MAPPING AND DESCRIPTION OF REAL PROPERTY REGULATIONS BY
DEPARTMENTAL INSTALLATION OF REQUIRED SYSTEM--REIMBURSEMENT
BY COUNTY OF COSTS INCURRED.--Whenever the director
determines that it is necessary to insure compliance with
departmental regulations relating to comprehensive mapping or
geographic information systems and real property description
or to correct county deficiencies in this regard, he shall
order the installation by the department of the necessary
maps and other increments of the property description system
in the county. The director may require the county to
reimburse the department for costs incurred by the department
in the installation or correction of a property description
system."