

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 96

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

Joe M Stell

FOR THE WATER AND NATURAL RESOURCES COMMITTEE

AN ACT

RELATING TO SPECIAL DISTRICTS; PROVIDING NOTICE TO THE NEW MEXICO FINANCE AUTHORITY OF AN EXTENSION OF A DISTRICT ASSESSMENT.

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

Section 1. Section 73-20-46 NMSA 1978 (being Laws 1965, Chapter 137, Section 20, as amended by Laws 1989, Chapter 21, Section 1 and also by Laws 1989, Chapter 273, Section 1) 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 which, to be effective, [~~must~~] shall be approved by referendum in the district and which shall provide for an

underscored material = new
[bracketed material] = del ete

underscored material = new
[bracketed material] = delete

1 annual levy for a stated period of up to ten years in a stated
2 amount not exceeding one dollar (\$1.00), or any lower maximum
3 amount required by operation of the rate limitation provisions
4 of Section 7-37-7.1 NMSA 1978 upon the assessment authorized
5 by this section, on each one thousand dollars (\$1,000) of net
6 taxable value, as that term is defined in the Property Tax
7 Code, of real property within the district, except that real
8 property within incorporated cities and towns in the district
9 may be excluded. The referendum held to approve or reject the
10 resolution of the supervisors shall be conducted with
11 appropriate ballot and in substantially the same manner as a
12 referendum adopting and approving the creation of a proposed
13 district. After the initial authorization is approved by
14 referendum, the supervisors shall adopt a resolution in each
15 following year authorizing the levy. To extend an assessment
16 beyond the period of time originally authorized and approved
17 by referendum, the supervisors shall adopt a new resolution
18 and the district voters [~~must~~] shall approve it in a
19 referendum. The extension shall be for the same period of time
20 as originally approved, but the rate of the tax may be
21 different as long as it does not exceed one dollar (\$1.00) on
22 each one thousand dollars (\$1,000) of net taxable value of
23 real property within the district, except that real property
24 within incorporated municipalities in the district may be ex-
25 cluded. If the district is indebted to the United States or

. 124714. 2

underscored material = new
[bracketed material] = delete

1 the state or any of their respective agencies or
2 instrumentalities, including the New Mexico finance authority,
3 at the time of the expiration of the original authorization,
4 the supervisors may renew the assessment by resolution for a
5 period not to exceed the maturity date of the indebtedness,
6 and no referendum for that renewal is necessary.

7 B. No resolution authorized under Subsection A of
8 this section shall be effective, and neither a referendum nor
9 a levy is authorized, unless the resolution is submitted to
10 and approved in writing by the [~~soil and water conservation~~]
11 commission [~~created under Section 73-20-28 NMSA 1978~~].

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

- 18 (1) a copy of the resolution of the district
19 supervisors;
- 20 (2) the results of any referendum held in the
21 year the certification is made; and
- 22 (3) a list of landowners of the district and
23 a description of the land owned by each which is subject to
24 assessment.

25 D. A county assessor shall indicate the

underscored material = new
[bracketed material] = delete

1 information on the tax schedules, shall compute the assessment
2 and shall present the district assessment by regular tax bill.

3 E. The district assessment shall be collected by
4 the county treasurer of each county in which taxable district
5 land is situate in the same manner and at the same time that
6 county ad valorem taxes are levied. The conditions, penalties
7 and rates of interest applicable to county ad valorem taxation
8 apply to the levy and collection of district assessments. A
9 county treasurer shall be entitled to a collection fee equal
10 to the actual costs of collection or four percent of the money
11 collected from the levy of the district assessment, whichever
12 is the lesser.

13 F. District assessment funds shall be transferred
14 to and held by the district supervisors and shall be expended
15 for district obligations and functions. All district funds
16 shall be expended in accordance with budgets approved by the
17 commission and by the local government division of the
18 department of finance and administration.

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

1 the tax schedules.

2 H. Any levy authorized by the Soil and Water
3 Conservation District Act and any loan or other indebtedness
4 authorized by that act which will require a levy shall be
5 based exclusively on or levied exclusively on the real
6 property in the district, except that real property within
7 incorporated cities and towns may be [~~included~~] excluded.
8 Owners of nonagricultural land may petition the district board
9 of supervisors to delete their real property from the tax
10 schedules, insofar as the district assessment is concerned;
11 provided that these lands will not benefit from the operation
12 of the district or the project for which the loan or levy is
13 to be made. "

1 FORTY-FOURTH LEGISLATURE
2 FIRST SESSION, 1999
3
4
5

6 January 28, 1999
7

8 Mr. Speaker:
9

10 Your AGRICULTURE AND WATER RESOURCES COMMITTEE,
11 to whom has been referred
12

13 HOUSE BILL 96
14

15 has had it under consideration and reports same with
16 recommendation that it DO PASS, and thence referred to the
17 APPROPRIATIONS AND FINANCE COMMITTEE.

18 Respectfully submitted,
19

20
21
22 _____
23 Joe M Stell, Chairman
24
25

1 FORTY- FOURTH LEGISLATURE
2 FIRST SESSION, 1999

3 HB 96

Page 7

4 Adopted _____ Not Adopted _____

5
6 (Chief Clerk)

(Chief Clerk)

7
8 Date _____

9
10 The roll call vote was 8 For 0 Against

11 Yes: 8

12 Excused: Wright

13 Absent: None

14
15 J: \99BillSWP\H0096

16
17
18
19
20
21
22
23
24
25
underscored material = new
[bracketed material] = delete

1 FORTY- FOURTH LEGISLATURE
2 FIRST SESSION, 1999

3
4 February 18, 1999

5
6
7 Mr. Speaker:

8
9 Your APPROPRIATIONS AND FINANCE COMMITTEE, to
10 whom has been referred

11 HOUSE BILL 96

12
13 has had it under consideration and reports same with
14 recommendation that it DO PASS.

15
16 Respectfully submitted,

17
18
19
20 _____
21 Max Coll, Chair man

1 FORTY- FOURTH LEGISLATURE
2 FIRST SESSION, 1999

3 Page 9

4 Adopted _____ Not Adopted _____

5
6 (Chief Clerk)

(Chief Clerk)

7
8 Date _____

9
10 The roll call vote was 13 For 0 Against

11 Yes: 13

12 Excused: Coll, Marquardt, Pearce, Watchman

13 Absent: None

14
15 J: \99BillSWP\H0096

16
17
18
19
20
21
22
23
24
25
underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

HB 96/a

March 4, 1999

1
2
3
4 Mr. President:

5
6 Your CONSERVATION COMMITTEE, to whom has been referred

7
8 HOUSE BILL 96

9 has had it under consideration and reports same with
10 recommendation that it DO PASS, amended as follows:

11
12 1. On page 1, line 13, before the period insert "
13 DECLARING AN EMERGENCY".

14
15 2. On page 5, between lines 13 and 14, insert the
16 following new section:

17 "Section 2. EMERGENCY.--It is necessary for the
18 public peace, health and safety that this act take effect
19 immediately.".,

20
21
22 and thence referred to the FINANCE COMMITTEE.

23
24 Respectfully submitted,

FORTY- FOURTH LEGI SLATURE
FIRST SESSI ON, 1999

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

%%%

Fernando R. Maci as, Chai rman

Adopted _____ Not

Adopted _____

(Chi ef Clerk)

(Chi ef Clerk)

Date _____

The roll call vote was 6 For 0 Against

Yes: 6

No: None

Excused: Ei senstadt, Sanchez, Vernon, Rodarte

Absent: None

H096C01

. 128136. 2

underscored material = new
[bracketed material] = delete

1 FORTY- FOURTH LEGI SLATURE
2 FIRST SESSI ON, 1999

3 %%% Page 12

4
5
6 FORTY- FOURTH LEGI SLATURE
7 FIRST SESSI ON, 1999

8
9
10 March 9, 1999

11
12 Mr. Presi dent:

13
14 Your FINANCE COMMI TTEE, to whom has been referred

15
16 HOUSE BILL 96, as amended

17 has had it under consideration and reports same with
18 recommendation that it DO PASS.

19
20 Respectfully submi tted,
21
22
23
24
25

. 124714. 2

underscored material = new
[bracketed material] = delete

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Ben D. Altamirano, Chairman

Adopted _____ Not

Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 10 For 0 Against

Yes: 10

No: 0

Excused: Campos, Ingle, Tsosie

Absent: None

H0096FC1

underscored material = new
[bracketed material] = delete