HOUSE BILL 795

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

INTRODUCED BY

Rick Miera

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

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1   assessors. The system [must] shall include requirements for a

2   comprehensive [mapping] geographic information system, the use

3   of uniform property record documents and uniform coding of

4   real property descriptions.

5   B.   Real property that has been valued for property

6   taxation purposes prior to the effective date of the Property

7   Tax Code by a description consisting of a mere reference to

8   the time and place of filing or recording in the office of the

9   county clerk of any map or other instrument describing the

10   property with sufficient preciseness to permit its

11   identification shall be considered to have been sufficiently

12   described for property taxation purposes. All prior

13   assessments, records and instruments maintained or issued by

14   property taxation officers which describe the property by such

15   a reference are validated and given the same force and effect

16   as if a description of the property had been used that would

17   comply with this section."

18   Section 2.   Section 7-38-10 NMSA 1978 (being Laws 1973,

19   Chapter 258, Section 50) is amended to read:

20   "7-38-10.   DEPARTMENT MAY INSURE COMPLIANCE WITH MAPPING

21   AND DESCRIPTION OF REAL PROPERTY REGULATIONS BY DEPARTMENTAL

22   INSTALLATION OF REQUIRED SYSTEM--REIMBURSEMENT BY COUNTY OF

23   COSTS INCURRED.--Whenever the director determines that it is

24   necessary to insure compliance with departmental regulations

25   relating to comprehensive [mapping] geographic information

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1   systems and real property description or to correct county

2   deficiencies in this regard, he shall order the installation

3   by the department of the necessary maps and other increments

4   of the property description system in the county.   The

5   director may require the county to reimburse the department

6   for costs incurred by the department in the installation or

7   correction of a property description system."

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FORTY-FOURTH LEGISLATURE

FIRST SESSION, 1999

March 8, 1999

Mr. Speaker:

    Your **JUDICIARY COMMITTEE,** to whom has been referred

HOUSE BILL 795

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

    1.   On page 2, line 2, remove the brackets and the line through "mapping" and before "geographic" insert "or".

    2.   On page 2, line 25, remove the brackets and the line through "mapping" and before "geographic" insert "or".

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Respectfully submitted,

_____

R. David Pederson, Chairman

Adopted _____   Not Adopted _____

(Chief Clerk)   (Chief Clerk)

Date _____

The roll call vote was_9_ For_0_ Against

Yes: 9

Excused: Luna, Martinez, Sanchez

Absent: None

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underscored material = new
[bracketed material] = delete

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4   **FORTY-FOURTH LEGISLATURE**

5   **FIRST SESSION, 1999**

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8   **March 15, 1999**

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Mr. President:

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11   Your **WAYS & MEANS COMMITTEE**, to whom has been referred

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13   **HOUSE BILL 795, as amended**

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has had it under consideration and reports same with

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recommendation that it **DO PASS**.

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17   Respectfully submitted,

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22   _____

23   **Carlos R. Cisneros, Chairman**

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Adopted_____ Not

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Adopted_____

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        (Chief Clerk)   (Chief Clerk)

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          Date _____

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The roll call vote was 8 For 0 Against

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Yes: 8

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No: 0

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Excused: Carraro

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Absent: None

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