

AN ACT

RELATING TO PROPERTY TAXATION; SPECIFYING COUNTY ASSESSOR AS
DEFENDANT FOR CERTAIN REFUND CLAIMS.

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

Section 1. Section 7-38-40 NMSA 1978 (being Laws 1973, Chapter 258,
Section 80, as amended) is amended to read:

"7-38-40. CLAIMS FOR REFUND--CIVIL ACTION.--

A. Claims for refund shall be filed by the property owner as a civil
action in the district court for the county in which the valuation was determined if the
property was locally valued or in the district court for Santa Fe county if valued by the
department. Claims shall:

(1) be filed against the director as party defendant if the
property was valued by the department or against the county assessor as party
defendant if the property was valued by the assessor and shall be filed no later than
the sixtieth day after the first installment of the property tax for which a claim for refund
is made is due;

(2) state the property owner's name and address and the name
and address of any person other than the property owner to whom the tax bill was
sent;

(3) state the basis of the claim for refund;

(4) state the amount of the refund to which the property owner
believes he is entitled, the amount of property taxes admitted as legally due and the
property taxes paid; and

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(5) demand the refund to him of the amount to which he claims entitlement.

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B. The director shall notify the appropriate county treasurer immediately when a claim for refund is filed against the director.

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C. The property owner, the county assessor or the director may appeal to the court of appeals from any final decision or order of the district court in a claim for refund case in which they are parties.

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D. Upon the final determination of the property owner's claim filed against the director, the director shall send a copy of the final order to the county treasurer and shall order the county assessor to change the valuation records to clearly reflect the final determination of the property owner's claim. The department shall change its valuation records accordingly.

E. Upon the final determination of the property owner's claim filed against the county assessor, the assessor shall send a copy of the final order to the county treasurer and to the director. The county assessor and the department shall change their respective valuation records to clearly reflect the final determination of the property owner's claim."

Section 2. APPLICABILITY.--The provisions of this act apply to property tax years beginning on or after January 1, 2003.