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HOUSE BILL 701

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Rick Miera

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 [~~division~~] department. Claims shall:

- (1) be filed against the director as party  
defendant if the property was valued by the [~~division~~]  
department or against the county assessor as party defendant if

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1 the property was valued by the assessor and shall be filed no  
2 later than the sixtieth day after the first installment of the  
3 property tax for which a claim for refund is made is due;

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

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

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

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

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

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

21 D. Upon the final determination of the property  
22 owner's claim filed against the director, the director shall  
23 send a copy of the final order to the county treasurer and  
24 shall order the county assessor to change the valuation records  
25 to clearly reflect the final determination of the property

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1 owner's claim. The [~~division~~] department shall change its  
2 valuation records accordingly.

3 E. Upon the final determination of the property  
4 owner's claim filed against the county assessor, the treasurer  
5 shall send a copy of the final order [~~to the county assessor~~  
6 ~~and~~] to the director. The county assessor and the [~~division~~]  
7 department shall change their respective valuation records to  
8 clearly reflect the final determination of the property owner's  
9 claim "

10 Section 2. APPLICABILITY. --The provisions of this act  
11 apply to property tax years beginning on or after January 1,  
12 2003.