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HOUSE BILL 988

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

INTRODUCED BY

Miguel P. Garcia

AN ACT

RELATING TO CONSERVANCY DISTRICTS; PROVIDING CERTAIN LIMITS ON
ASSESSMENTS BY CERTAIN DISTRICTS.

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

Section 1. Section 73-18-7.1 NMSA 1978 (being Laws 1993,
Chapter 270, Section 2) is amended to read:

"73-18-7.1. ASSESSMENT--MODIFICATION--CERTAIN
DISTRICTS.--Notwithstanding the provisions of Section 73-18-7
NMSA 1978 and in lieu thereof, the board of directors of any
conservancy district created prior to 1930 embracing land
situate in four or more counties and ~~having~~ consisting of
more than one hundred thousand acres shall determine and
establish by resolution the annual assessments to be made from
year to year against real property within the district pursuant
to the reclassification of property adopted pursuant to Section
. 145747. 1

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1 73-18-6.1 NMSA 1978. Such assessment may be modified in like
2 manner from time to time, but, unless an assessment is required
3 by the limitations of Subsection F of Section 73-18-8.1 NMSA
4 1978, not more frequently than once in every five years. "

5 Section 2. Section 73-18-8.1 NMSA 1978 (being Laws 1993,
6 Chapter 270, Section 3) is amended to read:

7 "73-18-8.1. ASSESSMENTS--APPEALS--CERTAIN DISTRICTS.--

8 A. Notwithstanding the provisions of Section
9 73-18-8 NMSA 1978 and in lieu thereof, the board of directors
10 of any conservancy district created prior to 1930 embracing
11 land situate in four or more counties and [~~having~~] consisting
12 of more than one hundred thousand acres shall convene on a date
13 to be fixed by order of the board, but not later than July 1 of
14 each year, for the purpose of estimating and determining the
15 amount of funds required to meet the obligation and needs of
16 the district for the ensuing year, together with such
17 additional amounts as may be necessary to meet any deficiency
18 in the payment of expenses or obligations previously incurred
19 by the district and remaining due and unpaid and an amount to
20 cover the estimated delinquencies in payments of assessments
21 for the ensuing year.

22 B. In levying ad valorem assessments on benefited
23 property, the board of the district shall set nonresidential
24 assessments at least twenty-five percent higher than
25 residential and agricultural assessments and any ad valorem

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1 assessments shall be levied against all benefited real
2 property, including improvements.

3 C. In setting water service charges, the board of
4 the district shall assess such charges on a per-acre basis on
5 all irrigable acres as they appear on the records of the
6 district for tracts or rate payers for which water availability
7 under contract occurs and shall set a minimum one-acre charge
8 of at least twenty-eight dollars (\$28.00) per acre, but not
9 more than twenty-eight dollars (\$28.00) per acre, during the
10 first year, and may use the parity index or other cost-of-
11 living index or measure to determine annual adjustments to the
12 water service charges to reflect the increased costs of
13 providing irrigation water. Any landowner seeking irrigation
14 water for land not previously irrigated may request such
15 irrigation water and upon a determination that the water is
16 available and upon execution of a water use contract with the
17 district prior to March 1 of the year in which the water is
18 sought, the landowner upon payment of the water service charge
19 shall receive the irrigation water.

20 D. The board of directors shall then by resolution
21 set the appropriate ad valorem assessments and water service
22 charges it determines necessary and appropriate to meet [such]
23 obligations and needs of the district.

24 E. In levying appropriate ad valorem assessments
25 and water service charges, the board shall consider:

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1 (1) the degree to which the proposed revenue
2 structure reflects the cost of providing service;

3 (2) the administrative feasibility of the
4 proposed revenue structure;

5 (3) whether the proposed revenue structure
6 promotes open space, green space or other environmentally
7 beneficial activities; ~~and~~

8 (4) any other local economic or social impacts
9 resulting from the proposed revenue structure; and

10 (5) any limits on ad valorem assessments
11 required by Subsection F of this section.

12 F. The ad valorem assessments levied pursuant to
13 this section shall not exceed:

14 (1) for property tax years 2004 through 2008,
15 seventy-five percent of the ad valorem assessments levied
16 pursuant to this section for property tax year 2003; and

17 (2) for property tax year 2009 and each
18 subsequent property tax year, the assessment for the previous
19 property tax year multiplied by a fraction, the denominator of
20 which is the consumer price index for all items for the United
21 States published by the United States department of labor for
22 the calendar year ending eighteen months prior to July 1 of the
23 year in which the assessment is calculated pursuant to this
24 section and the numerator of which is that consumer price index
25 for the calendar year before the calendar year in which the

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1 assessment is calculated.

2 ~~[F-]~~ G. The board shall sit as a board of
3 equalization, subject to such reasonable rules as it may adopt,
4 for the purpose of affording all owners of real property in the
5 district subject to receiving a water service charge ~~[and]~~ an
6 opportunity to appear and show why any given tract or parcel
7 should be assessed differently. The board's decision with
8 respect to such protest shall be entered upon the official
9 minutes of the board and a copy of ~~[such]~~ the decision shall be
10 sent to the protesting property owner by registered mail.

11 ~~[G-]~~ H. Any owner of real property aggrieved by the
12 decision of the board sitting as a board of equalization may
13 appeal to the district court of the second judicial district in
14 the manner prescribed by Subsection D of Section 73-18-8 NMSA
15 1978. The filing of ~~[such]~~ an appeal shall be made within
16 thirty days after receipt of the decision of the board sitting
17 as a board of equalization. The filing of ~~[such]~~ an appeal
18 shall not stay the proceedings relating to the collection of
19 the assessment, but in the event the appellant has paid the
20 assessment before rendition of the final judgment in the appeal
21 suit and where ~~[such]~~ the judgment is in favor of the
22 appellant, the appellant shall have refunded to him the sum of
23 money as determined by the court, together with legal interest
24 thereon and costs paid to the court.

25 ~~[H-]~~ I. Not later than September 1 each year, the

1 secretary of the district shall deliver to the county assessor
2 of each county embracing any part of the district a certified
3 copy of the board's annual ad valorem assessment rate.

4 [~~I.~~] J. All ad valorem assessments and water
5 service charges of the district constitute prior liens upon the
6 real property on which they are levied as of the date of the
7 action of the board fixing such assessments and charges and
8 such liens shall be enforced in the same manner as assessments
9 of property taxes for state and county purposes are collected
10 and liens [~~thereof~~] are enforced. "

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