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AN ACT

RELATING TO SOIL AND WATER CONSERVATION DISTRICTS;
ELIMINATING THE TEN-YEAR LIMIT ON ASSESSMENTS IMPOSED BY THE
SUPERVISORS OF A SOIL AND WATER CONSERVATION DISTRICT.

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) 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 that, to be effective, shall be approved
by referendum in the district and that shall provide for an
annual levy for a stated amount not exceeding one dollar
(\$1.00), or any lower maximum amount required by operation of
the rate limitation provisions of Section 7-37-7.1 NMSA 1978
upon the assessment authorized by this section, on each one
thousand dollars (\$1,000) of net taxable value, as that term
is defined in the Property Tax Code, of real property within
the district, except that real property within incorporated
cities and towns in the district may be excluded. The
referendum held to approve or reject the resolution of the
supervisors shall be conducted with appropriate ballot and in
substantially the same manner as a referendum adopting and

1 approving the creation of a proposed district. After the
2 initial authorization is approved by referendum, the
3 supervisors shall adopt a resolution in each following year
4 authorizing the levy. To extend an assessment beyond the
5 period of time originally authorized and approved by
6 referendum, the supervisors shall adopt a new resolution
7 extending the period of time originally authorized.

8 B. A resolution authorized under Subsection A of
9 this section shall not be effective, and neither a referendum
10 nor a levy is authorized, unless the resolution is submitted
11 to and approved in writing by the commission.

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
19 supervisors;

20 (2) the results of any referendum held in
21 the 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 that is subject to
24 assessment.

25 D. A county assessor shall indicate the

1 information on the tax schedules, compute the assessment and
2 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,
7 penalties and rates of interest applicable to county ad
8 valorem taxation apply to the levy and collection of district
9 assessments. A county treasurer shall be entitled to a
10 collection fee equal to the actual costs of collection or
11 four percent of the money collected from the levy of the
12 district assessment, whichever is the lesser.

13 F. District funds, regardless of origin, shall be
14 transferred to and held by the supervisors and shall be
15 expended for district obligations and functions. The
16 supervisors shall prepare an annual budget and submit it for
17 approval to the commission and to the local government
18 division of the department of finance and administration.
19 All district funds shall be expended in accordance with the
20 approved budgets.

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

1 taxable district land is situate, by July 15 of each year, to
2 decrease the district assessment or to delete the district
3 assessment reflected on the tax schedules.

4 H. Any levy authorized by the Soil and Water
5 Conservation District Act and any loan or other indebtedness
6 authorized by that act that will require a levy shall be based
7 exclusively on or levied exclusively on the real property in
8 the district, except that real property within incorporated
9 cities and towns may be excluded."

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