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AN ACT
RELATING TO PROPERTY TAXATION; REQUIRING ELECTRONIC TAX
SCHEDULES.

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

Section 1. Section 7-38-35 NMSA 1978 (being Laws 1973,
Chapter 258, Section 75, as amended) is amended to read:

"7-38-35. PREPARATION OF PROPERTY TAX SCHEDULE BY
ASSESSOR.--

A. After receipt of the rate-setting order and the
order imposing the tax, but no later than October 1 of each
tax year, the county assessor shall prepare a property tax
schedule for all property subject to property taxation in the
county. This schedule shall be in a form that shall be made
available electronically and contain the information required
by regulations of the department and shall contain at least
the following information:

- (1) the description of the property taxed
and, if the property is personal property, its location;
- (2) the property owner's name and address
and the name and address of any person other than the owner
to whom the tax bill is to be sent;
- (3) the classification of the property;
- (4) the value of the property determined for
property taxation purposes;

- 1 (5) the tax ratio;
2 (6) the taxable value of the property;
3 (7) the amount of any exemption allowed and
4 a statement of the net taxable value of the property after
5 deducting the exemption;
6 (8) the allocations of net taxable value to
7 the governmental units;
8 (9) the tax rate in dollars per thousand of
9 net taxable value for all taxes imposed on the property;
10 (10) the amount of taxes due on the
11 described property; and
12 (11) the amount of any penalties and
13 interest already imposed and due on the described property.

14 B. The property tax schedule is a public record
15 and a part of the valuation records." _____

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