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HOUSE BILL 515

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY
DAVID M PARSONS

AN ACT

RELATING TO PROPERTY TAXATION; AUTHORIZING THE COUNTY ASSESSOR
TO SEND CERTAIN PROPERTY VALUATION NOTICES TO TAXPAYERS WITH THE
PRECEDING YEAR'S PROPERTY TAX BILLS.

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

Section 1. Section 7-38-20 NMSA 1978 (being Laws 1973,
Chapter 258, Section 60, as amended) is amended to read:

"7-38-20. COUNTY ASSESSOR AND ~~[DIVISION]~~ DEPARTMENT TO
MAIL NOTICES OF VALUATION. --

A. By April 1 of each year, the county assessor
shall mail a notice to each property owner informing him of the
net taxable value of his property that has been valued for
property taxation purposes by the assessor.

B. By May 1 of each year, the ~~[di- vision]~~ department
shall mail a notice to each property owner informing him of the

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1 net taxable value of his property that has been valued for
2 property taxation purposes by the [~~division~~] department.

3 C. Failure to receive the notice required by this
4 section does not invalidate the value set on the property, any
5 property tax based on that value or any subsequent procedure or
6 proceeding instituted for the collection of the tax.

7 D. The notice required by this section shall state:

- 8 (1) the property owner's name and address;
9 (2) the description or identification of the
10 property valued;
11 (3) the classification of the property valued;
12 (4) the value set on the property for property
13 taxation purposes;
14 (5) the tax ratio;
15 (6) the taxable value of the property;
16 (7) the amount of any exemptions allowed and a
17 statement of the net taxable value of the property after
18 deducting the exemptions;
19 (8) the allocations of net taxable values to
20 the governmental units; and
21 (9) briefly, the procedures for protesting the
22 value determined for property taxation purposes, classification,
23 allocation of values to governmental units or denial of a claim
24 for an exemption.

25 E. The county assessor may mail the valuation notice

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1 required pursuant to Subsection A of this section to taxpayers
2 with the preceding tax year's property tax bills if the net
3 taxable value of the property has not changed since the
4 preceding taxable year. In this early mailing, the county
5 assessor shall provide clear notice to the taxpayer that the
6 valuation notice is for the succeeding tax year and that the
7 deadlines for protest of the value or classification of the
8 property apply to this mailing date."

9 Section 2. APPLICABILITY. --The provisions of this act
10 apply to notices of valuation for the 1997 and subsequent
11 property tax years.

State of New Mexico House of Representatives

FORTY- SECOND LEGISLATURE

SECOND SESSION, 1996

February 1, 1996

Mr. Speaker:

Your RULES AND ORDER OF BUSINESS COMMITTEE, to
whom has been referred

HOUSE BILL 515

has had it under consideration and finds same to be
GERMANE in accordance with constitutional provisions.

Respectfully submitted,

Barbara A. Perea Casey,

Chairperson

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

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Date _____

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4 The roll call vote was 10 For 0 Against

5 Yes: 10

6 Excused: Lujan, Olguin, Rodella, R. G. Sanchez, S. M Williams

7 Absent: None

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9 H0515RC1

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State of New Mexico House of Representatives

FORTY- SECOND LEGISLATURE

SECOND SESSION, 1996

February 7, 1996

Mr. Speaker:

**Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred**

HOUSE BILL 515

**has had it under consideration and reports same with
recommendation that it DO PASS.**

Respectfully submitted,

Jerry W. Sandel, Chairman

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FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

HTRC/HB 515

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Adopted _____ Not Adopted _____

(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 10 For 0 Against

Yes: 10

Excused: Lovejoy, Lujan, Sandoval

Absent: None

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FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

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FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

February 12, 1996

Mr. President:

Your JUDICIARY COMMITTEE, to whom has been referred

HOUSE BILL 515

has had it under consideration and reports same with
recommendation that it DO PASS, and thence referred to the WAYS
AND MEANS COMMITTEE.

Respectfully submitted,

Janice D. Paster, Chairman

Adopted _____ Not Adopted _____

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FORTY-SECOND LEGISLATURE
SECOND SESSION, 1996

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(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 4 For 1 Against

Yes: 4

No: Vernon

Excused: None

Absent: Carraro, Sanchez, Stefani cs, Tsosie

H0515JU1

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