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HOUSE BILL 75

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

PAULINE K. GUBBELS

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO TAXATION; CHANGING CERTAIN PROVISIONS OF THE
PROPERTY TAX CODE PERTAINING TO PROTESTS.

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

Section 1. Section 7-38-24 NMSA 1978 (being Laws 1973,
Chapter 258, Section 64, as amended) is amended to read:

"7-38-24. PROTESTING VALUES, CLASSIFICATION, ALLOCATION OF
VALUES AND DENIAL OF EXEMPTION DETERMINED BY THE COUNTY
ASSESSOR. --

A. A property owner may protest the value or
classification determined by the county assessor for his
property for property taxation purposes, the assessor's
allocation of value of his property to a particular governmental
unit or denial of a claim for an exemption by filing a petition
with the assessor. Filing a petition in accordance with this

Underscored material = new
[bracketed material] = delete

1 section entitles the property owner to a hearing on his protest.

2 B. Petitions shall:

3 (1) be filed with the county assessor [~~no later~~
4 ~~than~~] on or before:

5 (a) the later of April 1 of the property
6 tax year to which the notice applies or thirty days after the
7 mailing by the assessor of the notice of valuation if the notice
8 was mailed with the preceding year's tax bill in accordance with
9 Section 7-38-20 NMSA 1978; or

10 (b) in all other cases, thirty days after
11 the mailing by the assessor of the notice of valuation;

12 (2) state the property owner's name and address
13 and the description of the property;

14 (3) state why the property owner believes the
15 value, classification, [~~the~~] allocation of value or denial of a
16 claim of an exemption is incorrect and what he believes the
17 correct value, classification, allocation of value or exemption
18 to be; and

19 (4) state the value, classification, allocation
20 of value or exemption that is not in controversy.

21 C. Upon receipt of the petition, the county assessor
22 shall schedule a hearing before the county valuation protests
23 board and notify the property owner by certified mail of the
24 date, time and place that he may appear to support his petition.
25 The notice shall be mailed at least fifteen days prior to the

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1 hearing date.

2 D. The assessor may provide for an informal
3 conference on the protest before the hearing. "

4 Section 2. APPLICABILITY. --The provisions of this act
5 apply to the 1997 and subsequent property tax years.

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State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

February 5, 1997

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE BILL 75

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

Respectfully submitted,

Jerry W. Sandel, Chairman

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

HB 75

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Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 10 For 0 Against

Yes: 10

Excused: Gonzales, Ryan, Sandoval

Absent: None

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[bracketed material] = delete

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 17, 1997

Mr. President:

Your PUBLIC AFFAIRS COMMITTEE, to whom has been referred

HOUSE BILL 75

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

Respectfully submitted,

Shannon Robinson, Chairman

Adopted _____ Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

Underscored material = new
~~[bracketed material] = delete~~

1 The roll call vote was 5 For 0 Against

2 Yes: 5

3 No: 0

4 Excused: Vernon, Rodarte, Garcia, Ingle

5 Absent: None

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 19, 1997

Mr. President:

Your WAYS AND MEANS COMMITTEE, to whom has been referred

HOUSE BILL 75

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

Respectfully submitted,

Carlos R. Cisneros, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Underscored material = new
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Date _____

The roll call vote was 8 For 0 Against
Yes: 8
No: 0
Excused: McSorley
Absent: None

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