HOUSE EDUCATION COMMITTEE SUBSTITUTE FOR HOUSE BILL 535

50TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2011

AN ACT

RELATING TO ELECTIONS; CREATING BOND ELECTION DAY; REQUIRING CERTAIN ELECTIONS TO BE HELD ON BOND ELECTION DAY; AMENDING AND ENACTING CERTAIN SECTIONS OF THE NMSA 1978.

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

SECTION 1. [NEW MATERIAL] BOND ELECTION DAY.--The second Tuesday in September of each year shall be "bond election day". The following elections shall be held on bond election day:

- A. an election on the imposition of a mill levy;
- B. an election on the imposition of a property tax rate or property tax increase for a specified purpose;
- C. a bond election that is not a school bond election or a statewide election; and
- D. any nonschool special election at which a tax increase is being voted on.

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SECTION 2. [NEW MATERIAL] BOND ELECTION--NOTICE.--Notice of an election pursuant to Section 1 of this 2011 act shall be published in a newspaper of general circulation and announced by radio or television broadcast in the geographic area covered by the election at least once a week for the four weeks immediately preceding the election.

SECTION 3. Section 3-8-25 NMSA 1978 (being Laws 1965, Chapter 300, Section 14-8-3) is amended to read:

"3-8-25. REGULAR MUNICIPAL ELECTIONS--TIME OF HOLDING ELECTION. -- Regular municipal elections for the purpose of electing municipal officers and considering any other question placed on the ballot by the governing body, but not related to bonds, levies or taxation, shall be held on the first Tuesday in March of each even-numbered year; provided that any municipality [which] that has adopted a charter shall elect its municipal officers at the time provided for in the charter."

SECTION 4. Section 3-8-35 NMSA 1978 (being Laws 1965, Chapter 300, Section 14-8-2, as amended) is amended to read: "3-8-35. SPECIAL ELECTION--GIVING NOTICE.--

When a special election is called or required by law, an election resolution shall be adopted by the governing body calling for the election, and notice of the election resolution shall be [published once each week for four consecutive weeks. The first publication of the election resolution shall be between fifty and sixty days before the day

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of the election] given pursuant to the provisions of Section 2 of this 2011 act. The election resolution shall be posted in the office of the municipal clerk within twenty-four hours from the date of adoption until the date of the election. For information purposes and coordination, one copy of the election resolution shall be mailed to the secretary of state and the county clerk of the county in which the municipality is located.

B. The election resolution shall state the purpose for calling the election, the date of the election, the date and time of the closing of the registration books by the county clerk as required by law, the questions to be submitted to the voters, the location of polling places, the consolidation of precincts, if any, and, regarding those municipalities authorized by law to use paper ballots in lieu of voting machines, if paper ballots or voting machines will be used in the election."

SECTION 5. Section 3-30-6 NMSA 1978 (being Laws 1965, Chapter 300, Section 14-29-6, as amended) is amended to read:

"3-30-6. BOND ELECTION--QUALIFICATIONS OF VOTERS--SEPARATION OF ITEMS--TIME--PUBLICATION OR POSTING--BALLOTS.--

A. Before bonds are issued, the governing body of the municipality shall submit to a vote of the registered qualified electors of the municipality and the nonresident municipal electors the question of issuing the bonds. The

election [may be held at the same time as the regular municipal
election or at any special election held pursuant to Article 9,
Section 12 of the constitution of New Mexico] shall conform
with the requirements of Sections 1 and 2 of this 2011 act.

- B. The governing body of the municipality shall give notice of the time and place of holding the election and the purpose for which the bonds are to be issued. [Notice of a bond election shall be given as required in the Municipal Election Code for special elections.] A change in the location of a polling place after notice has been given shall not invalidate a bond election.
- C. The question shall state the purpose for which the bonds are to be issued and the amount of the issue. If bonds are to be issued for more than one purpose, a separate question shall be submitted to the voter for each purpose to be voted upon. The ballots shall contain words indicating the purpose of the bond issue and a place for a vote "For . . . (designate type) bonds" and "Against . . . (designate type) bonds" for each bond issue. The ballots shall be deposited in a separate ballot box unless voting machines are used."
- SECTION 6. Section 3-33-14.1 NMSA 1978 (being Laws 2001, Chapter 312, Section 5) is amended to read:
- "3-33-14.1. IMPOSITION OF IMPROVEMENT DISTRICT PROPERTY TAX--LIMITATIONS.--
- A. If in connection with the creation of the .186019.1 $\,$

improvement district the governing body determines that it is
in the best interest of the municipality to finance the
district improvements by the imposition of an improvement
district property tax and the issuance of improvement district
general obligation bonds, the governing body shall enact an
ordinance making the determination and provide in the ordinance
the improvement district property tax rate to be imposed; the
date, which may be a predetermined date or a date to be
established in the future after completion of the improvements,
of commencement of the tax; the amount of the bonds to be
issued to finance the improvements; and any other matters the
governing body deems necessary or appropriate. The governing
body shall call an election within the improvement district for
the purpose of authorizing the governing body to issue general
obligation bonds, the proceeds of the sale of which shall be
used for constructing the improvements for which the district
was created and to impose improvement district property taxes
on all taxable property within the district for the purpose of
paying the principal, debt service and other expenses
incidental to the issuance and sale of the bonds. The
ordinance shall also include procedures for the conduct of the
election based upon the size of the improvement district and
the number of voters entitled to vote. The election shall
conform with the requirements of Sections 1 and 2 of this 2011
act.

- B. If at the election described in Subsection A of this section the property tax imposition and the issuance of improvement district general obligation bonds are approved by a majority of the voters voting on the issues, the governing body shall impose the tax at a rate sufficient to pay the debt service on the bonds and retire them at maturity.
- C. Imposition and collection of the improvement district property tax authorized in this section shall be made at the same time and in the same manner as impositions and collections of property taxes for use by municipalities and counties are made.
- D. Bonds issued by the governing body for payment of the specified improvement district improvements shall be sold at a price that does not result in a net effective interest rate exceeding the maximum net effective interest rate permitted by the Public Securities Act. The bonds may be sold at public or private sale and may be in denominations that the governing body determines.
- E. The form and terms of the bonds, including a final maturity of thirty years and provisions for their payment and redemption, shall be as determined by the governing body. The bonds shall be executed in the name of and on behalf of the improvement district by the mayor and clerk of the municipality. The bonds may be executed and sealed in accordance with the provisions of the Uniform Facsimile

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Signature of Public Officials Act.

- To provide for the payment of the interest and principal of the bonds issued and sold pursuant to this section, the governing body shall annually impose a property tax on all taxable property in the district in an amount sufficient to produce a sum equal to the principal and interest on all bonds as they mature.
- The bonds authorized in this section are general obligation bonds of the district, and the full faith and credit of the district are pledged to the payment of the bonds. proceeds obtained from the issuance of the bonds shall not be diverted or expended for any purposes other than those provided in Chapter 3, Article 33 NMSA 1978.
- All bonds issued by an improvement district shall be fully negotiable and constitute negotiable instruments within the meaning of and for all the purposes of the Uniform Commercial Code. If lost or completely destroyed, any bond may be reissued in the form and tenor of the lost or destroyed bond upon the owner furnishing to the satisfaction of the governing body:
 - proof of ownership; (1)
 - (2) proof of loss or destruction;
- (3) a surety bond in twice the face amount of the bond and coupons; and

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issuing the new bond and coupons.

- I. The governing body may in any proceeding authorizing improvement district bonds provide for the initial issuance of one or more bonds aggregating the amount of the entire issue or may make provision for installment payments of the principal amount of any bond as it may consider desirable.
- J. The governing body may issue bonds to be denominated refunding bonds, for the purpose of refunding any of the general obligation bonded indebtedness of the improvement district. Whenever the governing body deems it expedient to issue refunding bonds, it shall adopt an ordinance setting out the facts making the issuance of the refunding bonds necessary or advisable, the determination of the necessity or advisability by the governing body and the amount of refunding bonds that the governing body deems necessary and advisable to issue. The ordinance shall fix the form of the bonds; the rate or rates of interest of the bonds, but the net effective interest rate of the bonds shall not exceed the maximum net effective interest rate permitted by the Public Securities Act; the date of the refunding bonds; the denominations of the refunding bonds; the maturity dates; and the place or places of payment within or without the state of both principal and interest. Refunding bonds when issued, except for bonds issued in book entry or similar form without the delivery of physical securities, shall be negotiable in

form and shall bear the signature or the facsimile signature of the mayor and clerk of the municipality. All refunding bonds may be exchanged dollar for dollar for the bonds to be refunded or they may be sold as directed by the governing body, and the proceeds of the sale shall be applied only to the purpose for which the bonds were issued and the payment of any incidental expenses.

K. The principal amount of improvement district general obligation bonds that may be issued by the governing body for any improvement district shall not exceed twenty-five percent of the final estimated value of properties in the district after completion of the projects to be financed with the improvement district general obligation bonds and after development of the properties in the improvement district in accordance with their planned use, as determined by the governing body with the assistance of the engineer and other qualified professionals.

L. In connection with an improvement district project to be financed with the proceeds of improvement district general obligation bonds issued pursuant to this section, a property owner subject to the improvement district property tax or the governing body may enter into contracts to design, engineer, finance, construct or acquire a project with contractors and professionals, on such terms and with such persons as a property owner subject to the improvement district

property tax or the governing body determines to be appropriate, without following the procedures or meeting the requirements of the Procurement Code or the requirements of Sections 6-15-1 through 6-15-22 NMSA 1978."

SECTION 7. Section 4-38-17.1 NMSA 1978 (being Laws 2004, Chapter 113, Section 1, as amended) is amended to read:

"4-38-17.1. TAX LEVIES AUTHORIZATION--PROCEDURES--HEALTH PURPOSES.--

A. A board of county commissioners may adopt a resolution to submit to the qualified electors of the county the question of whether a property tax at a rate not to exceed the rate specified in the resolution should be imposed upon the net taxable value of property allocated to the county under the Property Tax Code for the purpose of providing health care to sick and indigent persons in the county.

- B. The resolution shall specify the rate of the proposed tax, which shall not exceed one dollar fifty cents (\$1.50) on each one thousand dollars (\$1,000) of net taxable value of property allocated to the county under the Property Tax Code and shall:
- (1) specify the date of the election at which the question of imposition of the tax to the qualified electors of the county shall be held, which [may be a general election or a special election called for that purpose, except that the election may not be held on the same ballot as an election held

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pursuant to Section 4-48B-15 NMSA 1978] shall be the subsequent bond election day; and

- (2) limit the imposition of the proposed tax to no more than eight years.
- C. The question shall be voted upon as a separate question and shall be called, conducted and canvassed in substantially the same manner as provided by law for general elections. Upon certification, copies of the election shall be mailed immediately to the department of finance and administration and the taxation and revenue department.
- D. For purposes of this section, "county" means a class B county with a population of no less than forty-one thousand and no more than forty-five thousand according to the last federal decennial census.
- E. The mill levy authorized in this section is not subject to the rate limitation provisions of Section 7-37-7.1 NMSA 1978 and shall not be used to meet a county's obligations pursuant to Section 27-10-4 NMSA 1978."
- SECTION 8. Section 4-48A-16 NMSA 1978 (being Laws 1978, Chapter 29, Section 16, as amended) is amended to read:
- "4-48A-16. SPECIAL TAX IMPOSED FOR SPECIAL HOSPITAL DISTRICT.--
- A. In each special hospital district, the board of trustees may adopt a resolution calling for an election for the purpose of authorizing the imposition of an ad valorem tax on

all taxable property within the special hospital district. The revenue from such tax shall be used for current operations and maintenance of hospitals, including hospital facilities owned and operated by the special hospital district or [for] hospitals operated and maintained by the special hospital district pursuant to an agreement with a political subdivision as provided in Subsection B of Section 4-48A-11 NMSA 1978, and to pay the operational costs of the special hospital district.

- B. In the case of a special hospital district located wholly within one county, if authorized by a majority of the qualified electors of the special hospital district voting on the question, the board of county commissioners of the county in which the special hospital district is located shall levy such tax at the same time and in the same manner as levies for ad valorem taxes for school districts are made and in the amount certified by the board of trustees as necessary to meet its approved annual budget, but in no event shall the tax levied exceed the rate limitation approved by the voters or the rate limitations provided in Subsection D of this section.
- C. In the case of a special hospital district [which] that is composed of all or a portion of two or more counties, if a majority of the qualified electors of each subdistrict voting on the question [authorize] authorizes a tax levy, the boards of county commissioners of the counties [which] that agreed to form the special hospital district shall

levy such tax in the manner provided in Subsection B of this section.

D. The tax authorized in this section shall not exceed four dollars twenty-five cents (\$4.25), or any lower maximum amount required by operation of the rate limitation provisions of Section 7-37-7.1 NMSA 1978 upon any tax imposed under this section, on each one thousand dollars (\$1,000) of net taxable value as that term is defined in the Property Tax Code, of all taxable property of the county within the hospital district for a period of time greater than four years. An election upon the question of continuing the levy may be called by the board of trustees immediately prior to the expiration of the period of assessment previously approved by the qualified electors and shall conform to the requirements of Sections 1 and 2 of this 2011 act."

SECTION 9. Section 4-48A-17 NMSA 1978 (being Laws 1978, Chapter 29, Section 17, as amended) is amended to read:

"4-48A-17. ELECTION PROCEDURES.--

A. In all elections held pursuant to the provisions of the Special Hospital District Act, except as otherwise provided in that act, the board of trustees shall give notice of the election [in a newspaper of general circulation in the special hospital district and, in the case of a special hospital district composed of all or portions of two or more counties, in the subdistrict, at least once a week for three

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consecutive weeks, the last insertion to be not less than two weeks prior to the proposed election] pursuant to the provisions of Section 2 of this 2011 act.

- B. All elections of the special hospital district, unless otherwise provided in the Special Hospital District Act, shall be called, conducted and canvassed in substantially the same manner as school district elections are called, conducted and canvassed and shall be held on bond election day. The board of trustees shall be the canvassing board for such elections.
- C. The expenses of elections conducted by the special hospital district shall be budgeted for and paid from the operating funds of the special hospital district."

SECTION 10. Section 4-48B-6 NMSA 1978 (being Laws 1947, Chapter 148, Section 4, as amended) is amended to read:

"4-48B-6. ELECTION ON BOND QUESTION--PETITION--NOTICE-LIMITATION ON HOLDING--ELECTION WITHOUT PETITION.--Whenever a
petition signed by not fewer than two hundred qualified
electors of any county in this state shall be presented to the
county commissioners of the particular county asking that a
vote be taken on the question or proposition of constructing,
purchasing, removating, remodeling, equipping or re-equipping a
county hospital or a county-municipal hospital and acquiring
the land necessary therefor, setting forth in general terms the
object of the petition and the amount of bonds asked to be

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voted for, it shall be the duty of the county commissioners of that county to which the petition may be presented, within ten days after the presentation, to call an election [to be held within sixty days thereafter in that county and to give notice of such election by publication once a week for at least three consecutive weeks in any newspaper published or of general circulation in the county, which notices], which shall conform to Sections 1 and 2 of this 2011 act. The notices of the election shall set forth the time and place of holding the election, the hospital proposed to be purchased, constructed, renovated, remodeled, equipped or re-equipped and the land necessary to be acquired, and which bonds are to be voted for. After the defeat of any proposition once voted for, a second special election upon any question or proposition under the provisions of the Hospital Funding Act shall not be held for a term of two years, unless a petition requesting another election, containing the names of qualified electors of the county equal to ten percent of the vote cast for governor in the last preceding election and otherwise conforming to the requirements of this section, shall be presented to the county commissioners; provided, however, that in no event shall more than two elections upon any proposition or question under the Hospital Funding Act be held in any two-year period. A bond election as provided in this section also may be called by the county commissioners without any petition, after the county

commissioners have adopted a resolution calling for such an election, which resolution shall set forth the object of the election and the amount of bonds to be issued."

SECTION 11. Section 4-48B-15 NMSA 1978 (being Laws 1953, Chapter 174, Section 2, as amended) is amended to read:

"4-48B-15. ELECTION ON SPECIAL LEVY.--

- A. In the event the county commissioners of a county, other than a class A county, desire to provide the mill levy authorized in Paragraph (2) of Subsection A of Section 4-48B-12 NMSA 1978, the county commissioners shall submit to the qualified electors of the county the question of levying those taxes not to exceed four dollars twenty-five cents (\$4.25) on each one thousand dollars (\$1,000) of net taxable value of property allocated to the county for a period of time not less than four years nor more than eight years.
- B. In the event the county commissioners of a class A county desire to provide the mill levy authorized in Paragraph (1) of Subsection A of Section 4-48B-12 NMSA 1978, the county commissioners shall submit to the qualified electors of the county the question of levying those taxes not to exceed six dollars fifty cents (\$6.50) on each one thousand dollars (\$1,000) of net taxable value of property allocated to the county for a period of time of not less than four years nor more than eight years.
- C. The question may be submitted to the electors .186019.1

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and voted upon as a separate question at [any general election or at any special election called for that purpose by the county commissioners] an election held on bond election day. The election upon the question of a mill levy shall be called, held, conducted and canvassed in substantially the same manner as now or hereafter may be provided by law for general elections.

In the event the mill levy submitted under Subsection A or B of this section is voted upon favorably by the electors of the county, the mill levy shall become effective and be made for the ensuing fiscal year and those future years, not less than three nor more than seven, as stated in the question voted upon; provided that the question of continuing the mill levy shall thereafter be submitted to the electors [at the general election] on the bond election day immediately prior to the expiration of the period of assessment previously approved. The county commissioners shall decrease the rate of any mill levy imposed under the Hospital Funding Act if required by operation of the rate limitation provisions of Section 7-37-7.1 NMSA 1978. Subject to the provisions of Subsection D of Section 4-48B-12 NMSA 1978, the county commissioners may direct that the mill levy be decreased or not be made for any year if, in their judgment, sufficient funds for operation and maintenance of the hospital and transfer to the county-supported medicaid fund, if applicable, are

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available or will be obtained from other sources and if, relative to a county hospital operated by a state educational institution named in Article 12, Section 11 of the constitution of New Mexico, a decision to decrease the mill levy is agreed to by the state educational institution.

In the event that the mill levy approved by the electors is less than the maximum mill levy authorized for the county by Subsection A of Section 4-48B-12 NMSA 1978 and the county commissioners desire to increase the amount of the approved mill levy, the county commissioners shall submit, in accordance with Subsection C of this section, to the qualified electors of the county the questions of levying those additional taxes for a period of time consistent with the expiration of the mill levy previously approved; provided that the additional taxes, when added to the mill levy previously approved, [may] shall not exceed the mill levy maximum for the county provided in Subsection A of Section 4-48B-12 NMSA 1978. In the event that the mill levy increase is voted upon favorably by the electors of the county, the increase shall become effective for the years stated in the question voted Nothing in this subsection shall be construed as requiring an election to restore the mill levy to an amount no higher than the mill levy approved by the electors after a reduction in the mill levy made pursuant to Subsection D of this section."

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SECTION 12. Section 4-49-8 NMSA 1978 (being Laws 1891, Chapter 83, Section 4, as amended) is amended to read:

"4-49-8. ELECTION ON BOND QUESTION--PETITION--NOTICE--ELECTION WITHOUT PETITION .-- Whenever a petition signed by not less than two hundred qualified electors of any county in this state [shall be] is presented to the board of county commissioners asking that a vote be taken on the question or proposition of building, remodeling or making additions to necessary public buildings or necessary public projects, setting forth in general terms the object of the petition and the amount of bonds asked to be voted for, it shall be the duty of the board of county commissioners of the county to which the petition may be presented, within ten days after the presentation, to call an election [to be held within sixty days thereafter in the county. The board shall give notice of the election by publication once a week for at least three consecutive weeks in any newspapers published in the county, which notices], which shall conform to Sections 1 and 2 of this 2011 act. The notices of the election shall set forth the time and place of holding the election, the necessary public building or necessary public project proposed and which bonds are to be voted for. Except as provided in Chapter 4, Article 49 NMSA 1978, such elections shall be held and conducted in the same manner as general elections, including recount and contest, and the board of county commissioners shall certify

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and declare on the records of the county the returns of the election. After the defeat of any proposition once voted for, a second special election upon any question or proposition under the provisions of Chapter 4, Article 49 NMSA 1978 shall not be held for a term of two years unless a petition requesting another election, containing the names of qualified electors of the county equal to ten percent of the vote cast for governor in the last preceding election and otherwise conforming to the requirements of this section, [shall be] is presented to the board of county commissioners; provided, however, that in no event shall more than two elections upon any proposition or question under Chapter 4, Article 49 NMSA 1978 be held in any term of two years. A bond election as provided in this section may also be called by the board of county commissioners, without any petition, after the board has adopted a resolution calling such an election, which resolution shall set forth the object of the election and the amount of bonds to be issued."

SECTION 13. Section 4-55A-12.1 NMSA 1978 (being Laws 1998, Chapter 47, Section 7, as amended) is amended to read:

"4-55A-12.1. IMPOSITION OF IMPROVEMENT DISTRICT PROPERTY
TAX--LIMITATIONS.--

A. If in connection with the creation of the improvement district the board determines that it is in the best interest of the county to finance the district

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improvements by the imposition of an improvement district property tax and the issuance of improvement district general obligation bonds, the board shall enact an ordinance making the determination and provide in the ordinance the improvement district property tax rate to be imposed; the date, which may be a predetermined date or a date to be established in the future after completion of the improvements, of commencement of the tax; the amount of the bonds to be issued to finance the improvements; and any other matters the board deems necessary or appropriate. The board shall call an election within the improvement district for the purpose of authorizing the board to issue general obligation bonds, the proceeds of the sale of which shall be used for constructing the improvements for which the district was created and to impose property taxes on all taxable property within the district for the purpose of paying the principal, debt service and other expenses incidental to the issuance and sale of the bonds. The ordinance shall also include procedures for the conduct of the election based upon the size of the improvement district and the number of voters entitled to vote. The election shall conform with the requirements of Sections 1 and 2 of this 2011 act.

B. If at the election described in Subsection A of this section the property tax imposition and the issuance of improvement district general obligation bonds are approved by a majority of the voters voting on the issues, the board shall

impose the tax at a rate sufficient to pay the debt service on the bonds and retire them at maturity.

- C. Imposition and collection of the improvement district property tax authorized in this section shall be made at the same time and in the same manner as impositions and collections of property taxes for use by counties are made.
- D. Bonds issued by the board for payment of the specified improvement district improvements shall be sold at a price that does not result in a net effective interest rate exceeding the maximum net effective interest rate permitted by the Public Securities Act. The bonds may be sold at public or private sale and may be in denominations that the board determines.
- E. The form and terms of the bonds, including a final maturity of thirty years and provisions for their payment and redemption, shall be as determined by the board. The bonds shall be executed in the name of and on behalf of the improvement district by the chairman of the board. The bonds may be executed and sealed in accordance with the provisions of the Uniform Facsimile Signature of Public Officials Act.
- F. To provide for the payment of the interest and principal of the bonds issued and sold pursuant to this section, the board shall annually impose a property tax on all taxable property in the district in an amount sufficient to produce a sum equal to the principal and interest on all bonds

as they mature.

- G. The bonds authorized in this section are general obligation bonds of the district, and the full faith and credit of the district are pledged to the payment of the bonds. The proceeds obtained from the issuance of the bonds shall not be diverted or expended for any purposes other than those provided in the County Improvement District Act.
- H. All bonds issued by an improvement district shall be fully negotiable and constitute negotiable instruments within the meaning of and for all the purposes of the Uniform Commercial Code. If lost or completely destroyed, any bond may be reissued in the form and tenor of the lost or destroyed bond upon the owner furnishing to the satisfaction of the board:
 - (1) proof of ownership;
 - (2) proof of loss or destruction;
- (3) a surety bond in twice the face amount of the bond and coupons; and
- (4) payment of the cost of preparing and issuing the new bond and coupons.
- I. The board may in any proceedings authorizing improvement district bonds provide for the initial issuance of one or more bonds aggregating the amount of the entire issue or may make provision for installment payments of the principal amount of any bond as it may consider desirable.
- J. The board may issue bonds to be denominated .186019.1

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refunding bonds, for the purpose of refunding any of the general obligation bonded indebtedness of the district. Whenever the board deems it expedient to issue refunding bonds, it shall adopt a resolution setting out the facts making the issuance of the refunding bonds necessary or advisable, the determination of the necessity or advisability by the board and the amount of refunding bonds that the board deems necessary and advisable to issue. The resolution shall fix the form of the bonds; the rate or rates of interest of the bonds, but the net effective interest rate of the bonds shall not exceed the maximum net effective interest rate permitted by the Public Securities Act; the date of the refunding bonds; the denominations of the refunding bonds; the maturity dates; and the place or places of payment within or without the state of both principal and interest. Refunding bonds when issued, except for bonds issued in book entry or similar form without the delivery of physical securities, shall be negotiable in form and shall bear the signature or the facsimile signature of the [chairman] chair of the board. All refunding bonds may be exchanged dollar for dollar for the bonds to be refunded or they may be sold as directed by the board, and the proceeds of the sale shall be applied only to the purpose for which the bonds were issued and the payment of any incidental expenses.

K. The principal amount of improvement district general obligation bonds that may be issued by the board for

any improvement district shall not exceed twenty-five percent of the final estimated value of properties in the improvement district after completion of the projects to be financed with the improvement district general obligation bonds and after development of the properties in the improvement district in accordance with their planned use, as determined by the board with the assistance of the engineer and other qualified professionals.

L. In connection with an improvement district project to be financed with the proceeds of improvement district general obligation bonds issued pursuant to this section, a property owner subject to the improvement district property tax or the board may enter into contracts to design, engineer, finance, construct or acquire a project with contractors and professionals, on such terms and with such persons as the property owner subject to the improvement district property tax or the board determines to be appropriate, without following the procedures or meeting the requirements of the Procurement Code or the requirements of Sections 6-15-1 through 6-15-22 NMSA 1978."

SECTION 14. Section 5-5-10 NMSA 1978 (being Laws 1959, Chapter 300, Section 10, as amended) is amended to read:

"5-5-10. GENERAL OBLIGATION BOND AND DEBT ELECTIONS.--The governing body of any municipality [may fix a date for an election and] may order the submission at [the] an election of .186019.1

a question or proposal to authorize the issuance of general obligation bonds or the incurrence of any other indebtedness for any project or part thereof authorized by the Joint City-County Building Law subject to the limitations of Section [6-9-9 NMSA 1953] 5-5-9 NMSA 1978; and notice of the election shall [be given by publication, commencing at least twenty days prior to the election] conform with the provisions of Section 2 of this 2011 act. The notice of election shall be signed by the clerk of the municipality and by the [chairman] chair of the board, mayor of the city or other titular head of the municipality; and the notice shall contain:

- A. the time and place [or places] of holding the election;
- B. the hours during the day in which the polls will be open, which shall be the same as then provided for general elections;
- C. the purpose of the proposal for issuing bonds or otherwise incurring an indebtedness;
- D. the maximum amount of bonds and the maximum rate of interest, not to exceed six [per centum per annum] percent a year, in the case of any bond proposal; and
- E. the maximum number of years, not exceeding thirty, from the date of the bonds or other evidence of indebtedness, during which the [bond] bonds shall mature or the indebtedness shall be defrayed.

The statement as to the place [or places] of holding the election may merely refer generally to the place [or places] theretofore designated for holding the general, regular municipal or other election with which the bond or other debt election may be consolidated, or may refer generally to the place [or places] for holding a previous election, or may consist of some other similarly sufficient statement designating such place [or places] by reference thereto or a general description thereof.

A special registration shall be held for any qualified elector not registered for any such debt election [which] that is not consolidated with nor held within the sixty days next succeeding an election for which a registration was held. In such event, the special registration shall be held for a tenday period commencing the twenty-ninth day next preceding the election and ending the twentieth day next prior thereto. The county clerk or other official required by law to conduct registrations for the municipality, upon being given timely notice of the election by the governing body, shall give notice of the special registration by publication commencing at least thirty-two days next prior to the election and stating the place and the days and hours the special registration will be held.

Except for notices of elections, except for the necessity of and the time of holding registrations for elections and

except for any provisions inconsistent with any provision in the Joint City-County Building Law specifically made or necessarily implied, any debt election for any project shall be held, conducted, canvassed and otherwise governed as nearly as practicable as then provided for a regular municipal election in the case of any city election and as then provided for a general election in the case of a county election."

SECTION 15. Section 5-11-7 NMSA 1978 (being Laws 2001, Chapter 305, Section 7) is amended to read:

"5-11-7. NOTICE AND CONDUCT OF ELECTION--WAIVER.--

A. Any election pursuant to the Public Improvement District Act shall be a nonpartisan election called by posting notices in three public places within the boundaries of the district not less than twenty days before the election. Notice shall also be announced by radio or television broadcast in the municipality and be published in a newspaper of general circulation in the municipality or county, or, if there is no newspaper so circulated in the municipality, in a newspaper of general circulation in the county in which the municipality is located [once a week for two consecutive weeks before the election] pursuant to the provisions of Section 2 of this 2011 act. The notice shall state:

- (1) the place of holding the election and provisions for voting by mail, if any;
- (2) the hours during the day, not less than .186019.1

six, in which the polls will be open;

- (3) if the election is a formation election, the boundaries of the proposed district;
- (4) if the election is a bond election, the amount of bonds to be authorized for the district, the maximum rate of interest to be paid on the bonds and the maximum term of the bonds, not exceeding thirty years;
- (5) if the election is a property tax levy election pursuant to Section [19 of the Public Improvement

 District Act] 5-11-19 NMSA 1978, the maximum tax rate per one thousand dollars (\$1,000) of assessed valuation to be imposed, the purposes for which the revenues raised will be used and the existing maximum tax rate, if any;
- (6) that a general plan is on file with the clerk;
- (7) the purposes for which the property taxes or the special levies will be imposed, and the revenues raised will be used, including a description of the public improvements to be financed with tax revenues, special levies, district revenues or bond proceeds; and
- (8) that the imposition of property taxes or special levies will result in a lien for the payment thereof on property within the district.
- B. The district board or, in the case of a formation election, the governing body, shall determine the .186019.1

date of the election and the polling places for the election and may consolidate county precincts. The district board or governing body may establish provisions for voting by mail.

- C. Voter lists shall be used to determine the resident qualified electors. If the district includes land lying partly in and partly out of any county election precinct, the voter lists may contain the names of all registered voters in the precinct, and the precinct boards at those precincts shall require that a prospective elector execute an affidavit stating that the elector is also a resident qualified elector.
- D. For all elections held pursuant to the Public Improvement District Act, a prospective elector who is not a resident qualified elector shall execute an affidavit stating that the elector is the owner of land in the proposed district and stating the area of land in acres owned by the prospective elector. Precinct board members may administer oaths or take all affirmations for these purposes.
- E. Except as otherwise provided by this section, the election shall comply with the general election laws of this state. The ballot material provided to each voter shall include:
- (1) for a formation election, an impartial description of the district improvements contemplated and a brief description of arguments for and against the formation of the district, if any;

- of property taxes, an impartial description of the taxes to be imposed, the method of apportionment, collection and enforcement and other details sufficient to enable each elector to determine the amount of tax it will be obligated to pay; a brief description of arguments for and against the imposition of taxes that are the subject of the election, if any; and a statement that the imposition of property taxes is for the provision of certain but not necessarily all public infrastructure improvements and services that may be needed or desirable within the district, and that other taxes, levies or assessments by other governmental entities may be presented for approval by owners and resident qualified electors; and
- (3) for a formation election, the ballot, which shall pose the question to <u>be</u> voted upon as "district, yes" and "district, no"; for a bond election, "bonds, yes" and "bonds, no"; for a property tax election, if no tax is in place, "property tax, yes" and "property tax, no"; and for an election to change an existing maximum or eliminate an existing tax, "tax change, yes" and "tax change, no", specifying the type of tax to which the proposed change pertains.
- F. The governing body or, if after formation, the district board, may provide for the returns of the election to be made in person or by mail.
- G. Within thirty days after an election, the .186019.1

governing body, or if after formation, the district board, shall meet and canvass the returns, determining the number of votes properly cast by owners and resident qualified electors. At least a three-fourths' majority of the votes cast at the election shall be required for formation, issuing the bonds, imposing the tax or special levy or changing the tax or special levy. The canvass may be continued for an additional period not to exceed thirty days at the election of the governing body or district board for the purpose of completing the canvass. Failure of a majority to vote in favor of the matter submitted shall not prejudice the submission of the same or similar matters at a later election.

- H. If a person listed on the assessment roll is no longer the owner of land in the district and the name of the successor owner becomes known and is verified by recorded deed or other similar evidence of transfer of ownership, the successor owner is deemed to be the owner for the purposes of the Public Improvement District Act.
- I. Notwithstanding any other provision of the Public Improvement District Act, if a petition for formation is signed by owners of all of the land in the district described in the petition and is approved by the municipality or county, the municipality or county may waive any or all requirements of posting, publication, mailing, notice, hearing and owner election. On receipt of such a petition, and after approval by

an election of resident qualified electors, if any, the municipality or county shall declare the district formed without being required to comply with the provisions of the Public Improvement District Act for posting, publication, mailing, notice, hearing or owner election.

- J. If no person has registered to vote within the district within fifty days immediately preceding any scheduled election date, any election required to be held pursuant to the Public Improvement District Act shall be held by vote of the owners. Each owner shall have the number of votes or portion of votes equal to the number of acres or portion of acres rounded upward to the nearest one-fifth of an acre owned in the district by that owner.
- K. In any election held pursuant to the Public Improvement District Act, an owner who is also a resident qualified elector shall have the number of votes or portion of votes to which [he] the owner is entitled as an owner and shall not be entitled to an additional vote as a result of residing within the district."

SECTION 16. Section 5-11-19 NMSA 1978 (being Laws 2001, Chapter 305, Section 19, as amended) is amended to read:

"5-11-19. GENERAL OBLIGATION BONDS--TAX LEVY-EXCEPTION.--

A. At any time after the hearing on formation of the district, the district board, or, if before formation, the .186019.1

governing body may from time to time order and call a general obligation bond election to submit to the owners and qualified electors the question of authorizing the district to issue general obligation bonds of the district to provide money for any public infrastructure purposes consistent with the general plan. The election shall conform to the requirements of Sections 1 and 2 of this 2011 act. The question shall include authorization for a levy, including a limitation on the levy, of a property tax to pay debt service on the bonds. The election may be held in conjunction with the formation election.

- B. If general obligation bonds are approved at an election, the district board may issue and sell general obligation bonds of the district.
- C. Bonds may be sold in a public offering or in a negotiated sale.
- D. After the bonds are issued, the district board shall enter in its minutes a record of the bonds sold and their numbers and dates and shall annually levy and cause a property tax to be collected, at the same time and in the same manner as other property taxes are levied and collected on all taxable property in the district, sufficient, together with any money from the sources described in Section 5-11-17 NMSA 1978 to pay debt service on the bonds when due. Money derived from the levy of property taxes that are pledged to pay the debt service

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on the bonds shall be kept separately from other funds of the district. Property tax revenues not pledged to pay debt service on bonds may be used to pay other costs of the district, including costs of formation, administration, operation and maintenance, services or enhanced services. district's levy of property taxes shall constitute a lien on all taxable property within the district, including, without limitation, all leased property or improvements to leased land, which shall be subject to foreclosure in the same manner as other property tax liens under the laws of this state. lien shall include delinquencies and interest thereon at a rate not to exceed ten percent per year, the actual costs of foreclosure and any other costs of the district resulting from the delinquency. The proceeds of any foreclosure sale shall be deposited in the special bond fund for payment of any obligations secured thereby.

- E. Subject to the election requirements of this section, a district may issue general obligation bonds at such times and in such amounts as the district deems appropriate to carry out a project or projects in phases.
- F. Pursuant to this section, the district may issue and sell refunding bonds to refund general obligation bonds of the district authorized by the Public Improvement District Act. No election is required in connection with the issuance and sale of refunding bonds. Refunding bonds issued pursuant to

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this section shall have a final maturity date no later than the final maturity date of the bonds being refunded."

SECTION 17. Section 5-15-8 NMSA 1978 (being Laws 2006, Chapter 75, Section 8) is amended to read:

"5-15-8. ELECTION.--

- The election procedures set forth in this Α. section shall be used for:
- (1) formation of a new tax increment development district;
 - election of a district board member; (2)
- adoption of a property tax levy by a tax (3) increment development district; provided that the election shall conform with the requirements of Sections 1 and 2 of this 2011 act;
- (4) use of property tax increment financing by a tax increment development district; or
- issuing of property tax increment bonds to be repaid by funds raised by property tax increments.
- An election may be waived and a tax increment development district shall be formed upon the governing body's adoption of a resolution to form a tax increment development district if a petition is presented to a governing body in accordance with the Tax Increment for Development Act and if the petition contains the signatures of all owners of the real property within the proposed tax increment development area and

states that the owners waive the right to an election.

C. An election pursuant to the Tax Increment for Development Act shall be a nonpartisan election called by posting notices in three public places within the boundaries of the district not less than twenty days before the election.

Notice shall also be announced by radio or television broadcast in the tax increment development district and be published in a newspaper of general circulation [once each week for two consecutive weeks before the election] in the municipality or county in which the proposed district is located pursuant to the provisions of Section 2 of this 2011 act.

D. The notice shall state:

- (1) the place of holding the election and provisions for voting by mail, if any;
- (2) the hours during the day during which the polls will be open;
- (3) if the election is a formation election, the boundaries of the proposed tax increment development district;
- (4) if the election is a bond election, the purpose for which the bonds are to be issued and the amount of the issue;
- (5) if the election is a property tax levy election, the maximum tax rate per one thousand dollars (\$1,000) of assessed valuation to be imposed, the purposes for .186019.1

which the revenues raised will be used and the existing maximum tax rate, if any;

- (6) that an approved tax increment development plan is on file with the clerk of the governing body;
- (7) the purposes for which property taxes will be imposed and for which the revenues raised will be used, including a description of the public improvements to be financed with tax revenues, bond proceeds or other revenues of the tax increment development district; and
- (8) that the imposition of property taxes will result in a lien for the payment on property within the district.
- E. The district board, or, in the case of a formation election, the governing body, shall determine the date of the election and the polling places for the election and may consolidate county precincts. The district board or the governing body may establish provisions for voting by mail.
- F. Voter lists shall be used to determine the resident qualified electors. If a district or proposed district includes land lying partly in and partly out of any county election precinct, the voter lists may contain the names of all registered voters in the precinct, and the precinct boards at these precincts shall require that a prospective elector execute an affidavit stating that the elector is also a resident qualified elector.

G. For an election held pursuant to the Tax

Increment for Development Act, a prospective elector who is not a resident qualified elector shall execute an affidavit stating that the elector is the owner of land in the proposed or existing district and stating the area of land in acres owned by the prospective elector. If the prospective elector is not an individual, the affidavit shall provide that the individual casting the vote is the designated representative of the corporation, association, partnership, limited liability company or other legal entity entitled to vote in the election. Precinct board members may administer oaths or accept affirmations for those purposes.

- H. Except as otherwise provided by this section, the election shall comply with the general election laws of the state. The ballot material provided to each voter shall include:
- (1) for a formation election, an impartial description of the tax increment development plan and a brief description of arguments for and against the formation of the tax increment development district, if any;
- (2) for an election concerning the imposition of property taxes, an impartial description of the taxes to be imposed, the method of apportionment, collection and enforcement and other details sufficient to enable each resident qualified elector to determine the amount of tax it

will be obligated to pay; a brief description of arguments for and against the imposition of taxes that are the subject of the election, if any; and a statement that the imposition of property taxes is for the provision of certain, but not necessarily all, public improvements that may be needed or desirable within the tax increment development district, and that other taxes, levies or assessments by other governmental entities may be presented for approval by owners and resident qualified electors;

- (3) for an election concerning the use of property tax increment financing, an impartial description of the estimated increment to be generated over the life of the project and the nature and extent of the public improvements to be constructed and maintained using such financing;
- (4) for a formation election, the question to be voted upon as "district, yes" and "district, no";
- (5) for a property tax imposition election, the question to be voted upon as "property tax, yes" and "property tax, no";
- (6) for an election to change an existing maximum tax or eliminate an existing tax, the question to be voted upon as "tax change, yes" and "tax change, no" and shall specify the type of tax to which the proposed change pertains; and
- (7) for an election concerning the use of .186019.1

property tax increment bonds, the ballot shall pose the question to be voted upon as "bonds, yes" and "bonds, no".

- I. The governing body or, if after district formation, the district board, may provide for the returns of the election to be made in person or by mail.
- J. Within thirty days after an election, the governing body, or if after district formation, the district board, shall meet and canvass the returns, determining the number of votes properly cast by owners and resident qualified electors. A majority of the votes cast at the election shall be required. The canvass may be continued for an additional period not to exceed thirty days at the election of the governing body or district board for the purpose of completing the canvass. Failure of a majority to vote in favor of the matter submitted shall not prejudice the submission of the same or similar matters at a later election; provided that an election on the same question shall not be held within one year of the failure of a majority to vote in favor of that question.
- K. If a person transfers real property located in a district and the name of the successor owner becomes known and is verified by recorded deed or other similar evidence of transfer of ownership, the successor owner is deemed to be the owner of the real property for the purposes of the Tax Increment for Development Act.
- L. If there are no persons registered to vote .186019.1

within a district or proposed district within fifty days immediately preceding a scheduled election date, an election required to be held pursuant to the Tax Increment for Development Act shall be held by vote of the owners of property within the district or proposed district. Each owner shall have the number of votes or portion of votes equal to the number of acres or portion of acres rounded upward to the nearest one-fifth of an acre owned in the district by that owner.

M. In an election held pursuant to the Tax
Increment for Development Act, an owner who is also a resident
qualified elector shall have the number of votes or portion of
votes equal to the number of acres or portion of acres rounded
upward to the nearest one-fifth of an acre owned in the
district by that owner and shall not be entitled to an
additional vote as a result of residing within the district."

SECTION 18. Section 7-2-14.4 NMSA 1978 (being Laws 1994, Chapter 111, Section 2, as amended) is amended to read:

"7-2-14.4. AUTHORIZATION TO FUND PROPERTY TAX REBATE FOR LOW-INCOME TAXPAYERS--TAX IMPOSITION--ELECTION.--

A. The board of county commissioners of any county may adopt a resolution to submit to the qualified electors of the county the question of whether a property tax at a rate not to exceed one dollar (\$1.00) per thousand dollars (\$1,000) of taxable value of property should be imposed for the purpose of

providing the necessary funding for the property tax rebate for low-income taxpayers provided in the Income Tax Act if the county has adopted an ordinance providing the property tax rebate.

B. The resolution shall:

- (1) specify the rate of the proposed tax, which shall not exceed one dollar (\$1.00) per thousand dollars (\$1,000) of taxable value of property;
- (2) specify the date an election will be held, which shall be on the subsequent bond election day, to submit the question of imposition of the tax to the qualified electors of the county;
- (3) impose the tax for one, two, three, four or five property tax years and limit the imposition of the proposed tax to no more than five property tax years; and
- (4) pledge the revenue from the tax solely for the payment of the income tax revenue reduction resulting from the implementation of the property tax rebate for low-income taxpayers.
- C. The resolution authorized in Subsection A of this section shall be adopted no later than May 15 in the year prior to the year in which the tax is proposed to be imposed. By adoption of an appropriate resolution, the board of county commissioners may submit the question of imposing the tax for successive periods of one, two, three, four or five years to

the qualified electors of the county. The procedures for the election and for the imposition of the tax for subsequent periods shall be the same as those applying to the initial imposition of the tax. The election shall be scheduled so that the imposition of the tax for successive periods results in continuity of the tax.

- D. An election on the question of imposing the tax authorized pursuant to this section [may be held in conjunction with a general election or may be conducted as or held in conjunction with a special election, but the election] shall be held by the date necessary to assure that the results of the election on the question of imposing the tax may be certified no later than July 1 of the first property tax year in which the tax is proposed to be imposed. Conduct of the election shall be as provided by the Election Code.
- E. As used in this section, "taxable value of property" means the combined total of net taxable value of property allocated to the county under the Property Tax Code; the assessed value of products severed and sold in the county for the calendar year preceding the year for which a determination is made as determined under the Oil and Gas Ad Valorem Production Tax Act; the assessed value of equipment in the county as determined under the Oil and Gas Production Equipment Ad Valorem Tax Act; and the taxable value of copper mineral property in the county pursuant to Section 7-39-7 NMSA

1978."

2 SECTION 19. Section 7-20C-3 NMSA 1978 (being Laws 1991, 3 Chapter 176, Section 3, as amended) is amended to read:

"7-20C-3. LOCAL HOSPITAL GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE--ORDINANCE REQUIREMENTS.--

A. A majority of the members elected to the governing body of a county may enact an ordinance imposing an excise tax on a person engaging in business in the county for the privilege of engaging in business. This tax is to be referred to as the "local hospital gross receipts tax". The rate of the tax shall be:

- (1) one-half percent of the gross receipts of the person engaging in business if the tax is initially imposed before January 1, 1993;
- (2) one-eighth percent of the gross receipts of the person engaging in business if the tax is initially imposed after January 1, 1993; and
- (3) a rate not to exceed one-half percent of the gross receipts of the person engaging in business if the tax is imposed after July 1, 1996 in a county described in Paragraph (4), (6), (7) or (8) of Subsection A of Section 7-20C-2 NMSA 1978; provided the tax may be imposed in any number of increments of one-eighth percent not to exceed an aggregate rate of one-half percent of gross receipts.
- B. The local hospital gross receipts tax imposed: .186019.1

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(1) initially before January 1, 1993 shall be imposed only once for the period necessary for payment of the principal and interest on revenue bonds issued to accomplish the purpose for which the revenue is dedicated, but the period shall not exceed ten years from the effective date of the ordinance imposing the tax; or

after July 1, 1996 in a county described in Paragraph (4) or (8) of Subsection A of Section 7-20C-2 NMSA 1978 shall be imposed for the period necessary for payment of the principal and interest on revenue bonds issued to accomplish the purpose for which the revenue is dedicated, but the period shall not exceed forty years from the effective date of the ordinance imposing the tax; provided, however, that the governing body of a county described in Paragraph (8) of Subsection A of Section 7-20C-2 NMSA 1978 that has enacted an ordinance imposing an increment of the local hospital gross receipts tax pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance, enact an ordinance to modify the period of imposition of the tax and modify the purposes for which the revenue from the tax is dedicated, consistent with one or more of the purposes permitted pursuant to Paragraph (6) of Subsection D of this The ordinance shall be subject to the election requirement of Subsection E of this section.

C. No local hospital gross receipts tax authorized .186019.1

in Subsection A of this section shall be imposed initially after January 1, 1993 in a county described in Paragraph (2), (3) or (5) of Subsection A of Section 7-20C-2 NMSA 1978 unless:

(1) in a county described in Paragraph (2) of Subsection A of Section 7-20C-2 NMSA 1978, the voters of the county have approved the issuance of general obligation bonds of the county sufficient to pay at least one-half of the costs of the county hospital facility or county twenty-four-hour urgent care or emergency facility for which the local hospital gross receipts tax revenues are dedicated, including the costs of all acquisition, renovation and equipping of the facility; or

- (2) in a county described in Paragraph (3) or (5) of Subsection A of Section 7-20C-2 NMSA 1978, the county will not have in effect at the same time a county hospital emergency gross receipts tax and the voters of the county have approved the imposition of a property tax at a rate of one dollar (\$1.00) on each one thousand dollars (\$1,000) of taxable value of property in the county for the purpose of operation and maintenance of a hospital owned by the county and operated and maintained either by the county or by another party pursuant to a lease with the county.
- D. The governing body of a county enacting an ordinance imposing a local hospital gross receipts tax shall dedicate the revenue from the tax as provided in this

subsection. In any election held, the ballot shall clearly state the purpose to which the revenue will be dedicated and the revenue shall be used by the county for that purpose. The revenue shall be dedicated as follows:

- (1) prior to January 1, 1993, the governing body, at the time of enacting an ordinance imposing the rate of the tax authorized in Subsection A of this section, shall dedicate the revenue for acquisition of land for and the design, construction, equipping and furnishing of a county hospital facility to be operated by the county or operated and maintained by another party pursuant to a lease with the county;
- described in Paragraph (2), (3) or (5) of Subsection A of Section 7-20C-2 NMSA 1978 is enacting the ordinance imposing the tax after July 1, 1993, the governing body shall dedicate the revenue for acquisition, renovation and equipping of a building for a county hospital facility or a county twenty-four-hour urgent care or emergency facility or for operation and maintenance of that facility, whether operated and maintained by the county or by another party pursuant to a lease or management contract with the county, for the period of time the tax is imposed not to exceed ten years;
- (3) if the governing body of a county described in Paragraph (4) or (8) of Subsection A of Section .186019.1

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7-20C-2 NMSA 1978 is enacting the ordinance imposing the tax after July 1, 1995, the governing body shall dedicate the revenue for acquisition of land or buildings for and the renovation, design, construction, equipping or furnishing of a county hospital facility or health clinic to be operated by the county or operated and maintained by another party pursuant to a health care facilities contract, lease or management contract with the county; provided, however, that the governing body of a county described in Paragraph (8) of Subsection A of Section 7-20C-2 NMSA 1978 that has imposed an increment of the local hospital gross receipts tax prior to January 1, 2009 and dedicated the revenue from that imposition pursuant to the provisions of this paragraph may, prior to the date of the delayed repeal of the ordinance imposing the increment of the tax, enact an ordinance to modify the period of imposition of the tax and modify the purposes for which the revenue from the tax is dedicated, consistent with one or more of the purposes permitted pursuant to Paragraph (6) of this subsection. ordinance shall be subject to the election requirement of Subsection E of this section;

(4) if the governing body of a county described in Paragraph (6) or (9) of Subsection A of Section 7-20C-2 NMSA 1978 is enacting the ordinance imposing the tax after July 1, 1997, the governing body shall dedicate the revenue for either or a combination of the following:

(a) acquisition of land or buildings for
and the design, construction, renovation, equipping or
furnishing of a hospital facility or health clinic owned by the
county or a hospital or health clinic with which the county has
entered into a health care facilities contract lease or
management contract; or

- (b) operations and maintenance of a hospital or health clinic owned by the county or a hospital or a health clinic with which the county has entered into a health care facilities contract;
- described in Paragraph (7) of Subsection A of Section 7-20C-2 NMSA 1978 is enacting the ordinance imposing the tax after January 1, 2002, the governing body shall dedicate the revenue for acquisition, lease, renovation or equipping of a hospital facility or for operation and maintenance of that facility, whether operated and maintained by the county or by another party pursuant to a health care facilities contract, lease or management contract with the county; and
- (6) if the governing body of a county described in Paragraph (8) of Subsection A of Section 7-20C-2 NMSA 1978 is enacting the ordinance imposing one or more increments of the tax after January 1, 2009, the governing body shall dedicate the revenue for either or both of the following:
 - (a) payment of the principal and

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interest on revenue bonds, including refunding bonds, issued for acquisition of land or buildings for and the renovation, design, construction, equipping or furnishing of hospital facilities or health care clinic facilities to be operated by the county or operated and maintained by another party pursuant to a health care facilities contract, lease or management contract with the county; and

(b) use as matching funds for state or federal programs benefiting the facilities.

The ordinance shall not go into effect until after an election is held and a simple majority of the qualified electors of the county voting in the election vote in favor of imposing the local hospital gross receipts tax and, in the case of a county described in Paragraph (3) or (5) of Subsection A of Section 7-20C-2 NMSA 1978, also vote in favor of a property tax at a rate of one dollar (\$1.00) for each one thousand dollars (\$1,000) of taxable value of property in the county. The governing body shall adopt a resolution calling for an election within [seventy-five] ninety days of the date the ordinance is adopted on the question of imposing the tax. The question [may] shall be submitted to the qualified electors and voted on as a separate question in [a general election or in any special election called for that purpose by the governing body. A special] an election held on bond election day. An election on the question shall be called, [held]

conducted and canvassed in substantially the same manner as provided by law for general elections. If the question of imposing a local hospital gross receipts tax fails or if the question of imposing both a local hospital gross receipts tax and a property tax fails, the governing body shall not again propose a local hospital gross receipts tax for a period of one year after the election. A certified copy of any ordinance imposing a local hospital gross receipts tax shall be mailed to the department within five days after the ordinance is adopted in an election called for that purpose.

- F. An ordinance enacted pursuant to the provisions of Subsection A of this section shall include an effective date of either July 1 or January 1, whichever date occurs first after the expiration of at least three months from the date the ordinance is approved by the electorate.
- G. An ordinance repealed under the provisions of the Local Hospital Gross Receipts Tax Act shall be repealed effective on either July 1 or January 1.
- H. As used in this section, "taxable value of
 property" means the sum of:
- (1) the net taxable value, as that term is defined in the Property Tax Code, of property subject to taxation under the Property Tax Code;
- (2) the assessed value of products, as those terms are defined in the Oil and Gas Ad Valorem Production Tax .186019.1

Act;

- (3) the assessed value of equipment, as those terms are defined in the Oil and Gas Production Equipment Ad Valorem Tax Act; and
- (4) the taxable value of copper mineral property, as those terms are defined in the Copper Production Ad Valorem Tax Act, subject to taxation under the Copper Production Ad Valorem Tax Act."

SECTION 20. Section 16-6-27 NMSA 1978 (being Laws 1947, Chapter 152, Section 3) is amended to read:

"16-6-27. BOND ISSUE ELECTION--PROCEDURE--BOND SALE.--

A. The board of county commissioners of Curry county, New Mexico, may submit to the voters of [said] the county at [any regular election or at any special election called for that purpose] an election that shall conform to Sections 1 and 2 of this 2011 act the question of issuing bonds in a sum not to exceed one hundred thousand dollars [(\$100,000.00)] (\$100,000) for the purpose of erecting a building or buildings at the bi-state [fair grounds] fairgrounds, such building or buildings to be used for the holding of the bi-state fair. The proposition to be voted upon shall be submitted to the voters by separate ballot and shall be in substantially the following form:

"For the issuance of Bi-State Fair Association Bonds in the sum of \$_____.

Against the issuance of Bi-State Fair Association Bonds in the sum of \$.".

B. The board of county commissioners shall give notice of such election [by publication for at least three consecutive weeks in any newspaper published in said county, which notice] that shall set forth the time and place of holding [such] the election, the fair building or buildings proposed to be built, the amount of bonds to be voted, the rate of interest to be paid on [such] the bonds and the length of time for which the bonds shall be issued, which shall not be less than five [(5)] nor more than twenty [(20)] years, and no issue of bonds shall be made under [this act] Sections 16-6-25 through 16-6-30 NMSA 1978 in excess of one hundred thousand dollars [(\$100,000.00)] (\$100,000).

C. Only the qualified electors of the county who paid a property tax during the preceding year shall be entitled to vote at such election, and if a majority of all votes at [such] the election [shall be] are in favor in the issue of [said] the bonds, [then said] the board of county commissioners shall issue bonds to the amount voted, but no bond shall bear interest at a rate in excess of six [(6) per centum. Said] percent. The bonds shall be known as the bi-state fair association bonds of Curry county, New Mexico, and shall be signed by the [chairman] chair of the board of county commissioners and countersigned by the county treasurer.

[They] The bonds shall have interest coupons attached providing for the payment of interest either annually or semiannually. The board shall have power by contract to provide a place for the payment of the principal and interest of [said] the bonds and the terms upon which [said] the interest shall be paid.

<u>D.</u> The county treasurer shall advertise for the sale of [said] the bonds to the highest bidder in not less than two weekly issues in some newspaper published in the county, and [said] the bonds shall be sold for no less than par and accrued interest and the proceeds thereof placed to the credit of the county in a fund to be known as the bi-state fair association fund, which fund shall be disbursed upon warrants drawn as in the case of the general funds of the county; provided that [said] the bonds or any part thereof may be sold to the state [of New Mexico] at private sale without advertisement for not less than par and accrued interest.

E. The county treasurer shall stand charged upon [his] official bond for all bonds that may be delivered [to him] and with all [monies] money that may be received [by him] under the provisions of [this Act] Sections 16-6-25 through 16-6-30 NMSA 1978."

SECTION 21. Section 27-5-9 NMSA 1978 (being Laws 1965, Chapter 234, Section 9, as amended) is amended to read:

"27-5-9. TAX LEVIES AUTHORIZED.--

A. Subject to the provisions of Subsection B of this .186019.1

section, the board of county commissioners, upon the certification of the board as to the amount needed in the fund, shall impose a levy against the net taxable value, as that term is defined in the Property Tax Code, of the property in the county sufficient to raise the amount certified by the board.

- B. The question of imposing an indigent hospital levy for the purpose of the Indigent Hospital and County Health Care Act shall be submitted to the electors and voted upon as a separate question at the next subsequent [general election or any special election called prior thereto for such purpose] bond election day.
- C. Upon finding by the board of county commissioners that an election will be necessary, the board of county commissioners shall meet and order an election to be held at a designated time in the county upon the question of imposing an indigent hospital levy for the purpose of the Indigent Hospital and County Health Care Act in the county. [If the question is to be voted upon at a special election, the election shall be held not less than thirty nor more than fifty days after the finding, but in no event shall the election be held within five days preceding or succeeding any general election held in the county.] The order for the election shall be made a part of the official minutes of the board of county commissioners. A copy of the order shall be published [in a newspaper of general circulation in the county at least fifteen days before the date

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set for the election] pursuant to the provisions of Section 2 of this 2011 act, and an affidavit of publication shall be obtained. At least five days prior to the date for holding the election, the board of county commissioners shall publish in a newspaper of general circulation in the county and post in five conspicuous places in the county a notice of election, which shall be in substantially the following form:

"NOTICE OF ELECTION ON SPECIAL INDIGENT HOSPITAL LEVY Notice is given on the day of , $[\frac{19}{20}]$, there will be held in county of New Mexico an election on the question of imposing an indigent hospital levy for the purposes of the Indigent Hospital and County Health Care Act, such levy to be made annually against the taxable value of the property in the county and limited to an amount sufficient to provide funds necessary to pay claims pursuant to such act.

Official Title of the Authority".

The election shall be held on the date specified in the notice and shall be, if a special election, conducted and canvassed in substantially the same manner as general elections are conducted and canvassed in the county; provided that the ballot used in any election shall be a special and separate ballot and shall be in substantially the following form:

"BALLOT

On the question of imposing an indigent hospital levy for the purposes of the Indigent Hospital and County Health Care Act, such levy to be made annually against the taxable value of the property in _____ county of New Mexico, and limited to an amount sufficient to provide funds budgeted and certified as necessary to pay claims pursuant to such act:

AGAINST THE LEVY....."...".

- D. If the electors vote in favor of an indigent hospital levy, the levy shall become effective in the same manner prescribed by law for all levies upon property within that county, and a levy for those purposes in such an amount as will provide sufficient money for the fund shall be made for each year thereafter.
- E. Any board of county commissioners that has, prior to the effective date of this section, made a valid imposition of a property tax for the purpose of the Indigent Hospital and County Health Care Act shall not be required to hold an election on the existing tax, and that tax may be imposed and continue to be imposed in accordance with the provisions of law existing at the time of its imposition. However, if any such tax is not imposed in a given property tax year or if the authorization for its imposition terminates or expires, the election requirements of Subsections B and C of this section

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shall apply to any subsequent proposed imposition of a property tax for the purpose of the Indigent Hospital and County Health Care Act."

SECTION 22. Section 67-6-3 NMSA 1978 (being Laws 1912, Chapter 79, Section 3, as amended) is amended to read:

"67-6-3. BONDS--PETITION--BALLOTS.--[Sec. 60.] Whenever there [shall be] is filed with the board of county commissioners a petition signed by not less than ten [per centum] percent of the qualified electors in any county in the state who are taxpayers therein asking for the issuance of bonds for the purposes [above] specified in Section 67-6-1 NMSA 1978 in an amount to be designated in [such] the petition, subject to the limitations of Section [2683, said] 67-6-1 NMSA 1978, the county commissioners, within thirty days after the filing of [such] the petition, shall call a special election for the purpose of submitting to the people of the county the proposition of the issuance of bonds in accordance with such petition and [shall fix a date not less than sixty nor more than ninety days thereafter upon which a vote shall be taken thereon. Such call shall be published in at least one newspaper of general circulation in the county, once a week for four successive weeks, the last publication to be at least three days preceding the date fixed for said election] the election shall conform to Sections 1 and 2 of this 2011 act. Ballots at [said] the election shall have printed thereon the .186019.1

words "For the \$ bond issue for roads and bridges",
inserting the amount of the proposed bond issue. Opposite
$[\frac{\text{said}}{\text{said}}]$ the line there shall be a square in which the voters may
make or stamp a cross to indicate whether they vote for or
against [said] $\underline{\text{the}}$ bond issue, and those voting for [said] $\underline{\text{the}}$
bond issue shall do so by placing a cross in the square
opposite the words "For the \$ bond issue for roads
and bridges", and those voting against [said] the bond issue
shall do so by placing a cross in the square opposite "Against
the \$ bond issue for roads and bridges"."
SECTION 23. Section 72-16-28 NMSA 1978 (being Laws 1963,

A. Each biennial election of directors [each election proposition to issue bonds] and all other elections, except as provided in Subsection B of this section, shall be conducted at the time of the general election under the direction of the Bernalillo county clerk and in accordance with the election laws of New Mexico.

Chapter 311, Section 28, as amended) is amended to read:

ELECTIONS.--

B. Each election on the imposition of a mill levy or of a property tax or property tax increase for a specified purpose, a bond election that is not a school bond election or any nonschool special election at which a tax increase is being voted on shall confirm with the requirements of Sections 1 and 2 of this 2011 act and shall be conducted under the direction

"72-16-28.

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of the Bernalillo county court clerk and in accordance with the election laws of New Mexico, insofar as they do not conflict with the requirements of Sections 1 and 2 of this 2011 act."

SECTION 24. Section 72-16-31 NMSA 1978 (being Laws 1963, Chapter 311, Section 31) is amended to read:

"72-16-31. NOTICE OF ELECTION. -- Notice of such election shall [be given by publication] conform to the requirements of Section 2 of this 2011 act. No other notice of an election held [hereunder] pursuant to the Arroyo Flood Control Act need be given unless otherwise provided by the board."

SECTION 25. Section 72-17-28 NMSA 1978 (being Laws 1967, Chapter 156, Section 28) is amended to read:

"72-17-28. ELECTIONS.--Wherever in [this] the Las Cruces Arroyo Flood Control Act an election of the qualified electors or taxpaying electors of the authority is permitted or required, [said] the election [may be held separately at a special election or may be held concurrently with any primary or general election held under the laws of the state; provided, however:

A. each biennial election of directors shall be held concurrently with the general election in the state;

B. no election shall be held at the same time as any regular election of a municipality or school district, any part of the area of which is located within the boundaries of the authority | shall conform with the requirements of Sections 1 .186019.1

1 and 2 of this 2011 act."

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SECTION 26 Soution

SECTION 26. Section 72-17-29 NMSA 1978 (being Laws 1967, Chapter 156, Section 29) is amended to read:

"72-17-29. ELECTION RESOLUTION. -- The board shall call any election by resolution adopted at least [sixty] seventy-five days prior to the election. Such resolution shall recite the objects and purposes of the election, the date upon which such election shall be held and the form of the ballot. In the case of any election, [not to be held concurrently with a primary or general election] the board shall provide in [said] the election resolution or by supplemental resolution for the appointment of sufficient judges and clerks of the election, who shall be qualified electors of the authority, and in such event shall set their compensation. The election resolution shall also then designate the [precints] precincts and polling places. The description of precincts may be made by reference to any order of the governing body of any county, municipality or other public body in which the authority or any part thereof is situated or by reference to any previous order or by other instrument of such a governing body or by detailed description of such precincts or by other sufficient description. [Precincts established by any such governing body may be consolidated in the election resolution by the board for any election not to be held concurrently with a primary or general election. If the election shall be held concurrently with a

primary or general election held under the laws of the state, the judges of election for such primary or general election shall be designated as the judges of election for the election held pursuant to this act, and they shall receive such additional compensation, if any, as the board shall set by the election resolution]."

SECTION 27. Section 72-17-31 NMSA 1978 (being Laws 1967, Chapter 156, Section 31) is amended to read:

"72-17-31. NOTICE OF ELECTION.--Notice of such election shall [be given by publication] conform to the requirements of Section 2 of this 2011 act. No other notice of an election held [hereunder] pursuant to the Las Cruces Arroyo Flood Control Act need be given unless otherwise provided by the board."

SECTION 28. Section 72-18-35 NMSA 1978 (being Laws 1981, Chapter 377, Section 35) is amended to read:

"72-18-35. ELECTION.--Wherever in the Flood Control
District Act an election of the qualified registered electors
of a district is permitted or required, the election [may be
held separately at a special election or may be held
concurrently with any primary or general election held under
the laws of the state; provided, however:

A. each biennial election of directors shall be held concurrently with the general election in the state; and

B. no election shall be held at the same time as any .186019.1

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regular election of a municipality or school district any part
of the area of which is located within the boundaries of the
district] shall conform with the requirements of Sections 1 and
2 of this 2011 act."

SECTION 29. Section 72-18-36 NMSA 1978 (being Laws 1981, Chapter 377, Section 36) is amended to read:

"72-18-36. ELECTION RESOLUTION. -- The board shall call any election by resolution adopted at least [sixty] seventy-five days before the election. The resolution shall recite the objects and purposes of the election, the date on which the election shall be held and the form of the ballot. In the case of any election, [not held concurrently with a primary or general election | the board shall provide in the election resolution or by supplemental resolution for the appointment of sufficient judges and clerks of the election who shall be qualified registered electors of the district and shall set their compensation. [In a special election] The election resolution shall also designate the precincts and polling places. The description of precincts may be made by reference to any order of the governing body of any county, municipality or other public body in which the district or any part thereof is situated, by reference to any previous order or by other instrument of such governing body, by detailed description of the precincts or by other sufficient description. established by a governing body may be consolidated in the

election resolution by the board for any election not to be held concurrently with a primary or general election. If the election is held concurrently with a primary or general election under the laws of the state, the judges of election for the election shall be designated as the judges of election held pursuant to the Flood Control District Act, and they shall receive such additional compensation, if any, as the board shall set by the election resolution.]"

SECTION 30. Section 72-18-37 NMSA 1978 (being Laws 1981, Chapter 377, Section 37) is amended to read:

"72-18-37. CONDUCT OF ELECTION.--An election held
pursuant to the Flood Control District Act shall conform with
the requirements of Sections 1 and 2 of this 2011 act, and
otherwise shall be conducted in the manner provided by the laws
of the state for the conduct of general elections. In an
election held pursuant to the Flood Control District Act, a
qualified registered elector shall be entitled to vote by
absentee ballot in the manner provided by the Absent Voter Act,
except that the functions of the county clerk pursuant to that
act shall be performed by a person designated by the board."

SECTION 31. Section 72-18-38 NMSA 1978 (being Laws 1981, Chapter 377, Section 38) is amended to read:

"72-18-38. NOTICE OF ELECTION.--Notice of [the] an election held pursuant to the Flood Control District Act shall [be given by publication] conform with the requirements of .186019.1

Section 2 of this 2011 act and shall include the date, time and polling places of the election, the boundaries of the election precincts, the offices and questions to be voted on, the names of all nominees for director and the place where absentee ballots can be obtained. No other notice of an election held under the Flood Control District Act need be given unless otherwise provided by the board."

SECTION 32. Section 72-19-28 NMSA 1978 (being Laws 1990, Chapter 14, Section 28, as amended) is amended to read:

"72-19-28. ELECTIONS.--Each biennial election of directors shall be conducted at the time of the general election under the direction of the Sandoval county clerk and in accordance with the election laws of New Mexico. Each election to seek approval for the issuance of bonds shall conform with the requirements of Sections 1 and 2 of this 2011 act. Any other election of the authority [including an election to seek approval for the issuance of bonds] shall be conducted at any time approved by the board in accordance with the election laws of New Mexico. Elections for the issuance of bonds may be by mail-in ballot pursuant to the procedures set forth in the Mail Ballot Election Act."

SECTION 33. Section 72-19-29 NMSA 1978 (being Laws 1990, Chapter 14, Section 29, as amended) is amended to read:

"72-19-29. ELECTION RESOLUTION.--The board shall call any election by resolution adopted at least [fifty] seventy-five
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days prior to the election. The resolution shall recite the objects and purposes of the election and the date upon which the election shall be held."

SECTION 34. Section 72-19-30 NMSA 1978 (being Laws 1990, Chapter 14, Section 30) is amended to read:

"72-19-30. CONDUCT OF ELECTION.--An election held pursuant to the Southern Sandoval County Arroyo Flood Control Act shall conform with the requirements of Sections 1 and 2 of this 2011 act, and otherwise shall be conducted in the manner provided by the laws of the state for the conduct of general elections."

SECTION 35. Section 72-19-31 NMSA 1978 (being Laws 1990, Chapter 14, Section 31) is amended to read:

"72-19-31. NOTICE OF ELECTION.--Notice of [such] an authority election shall [be given by publication] conform with the requirements of Section 2 of this 2011 act. No other notice of an election held under the Southern Sandoval County Arroyo Flood Control Act need be given unless otherwise provided by the board."

SECTION 36. Section 72-20-28 NMSA 1978 (being Laws 2007, Chapter 99, Section 28) is amended to read:

"72-20-28. ELECTIONS.--Each biennial election of directors shall be conducted at the time of the general election under the direction of the Sandoval county clerk and in accordance with the election laws of New Mexico. Each

election to seek approval for the issuance of bonds shall conform with the requirements of Sections 1 and 2 of this 2011 act. Any other election of the authority [including an election to seek approval for the issuance of bonds] shall be conducted at any time approved by the board in accordance with the election laws of New Mexico. Elections for the issuance of bonds may be by mail-in ballot pursuant to the procedures set forth in the Mail Ballot Election Act."

SECTION 37. Section 72-20-29 NMSA 1978 (being Laws 2007, Chapter 99, Section 29) is amended to read:

"72-20-29. ELECTION RESOLUTION.--The board shall call any election by resolution adopted at least [fifty] seventy-five days prior to the election. The resolution shall recite the objects and purposes of the election and the date upon which the election shall be held."

SECTION 38. Section 72-20-30 NMSA 1978 (being Laws 2007, Chapter 99, Section 30) is amended to read:

"72-20-30. CONDUCT OF ELECTION.--An election held pursuant to the Eastern Sandoval County Arroyo Flood Control Act shall conform with the requirements of Sections 1 and 2 of this 2011 act, and otherwise shall be conducted in the manner provided by the laws of the state for the conduct of general elections."

SECTION 39. Section 72-20-31 NMSA 1978 (being Laws 2007, Chapter 99, Section 31) is amended to read:

"72-20-31. NOTICE OF ELECTION.--Notice of an election pursuant to Section [30 of the Eastern Sandoval County Arroyo Flood Control Act] 72-20-30 NMSA 1978 shall [be given by publication] conform with the requirements of Section 2 of this 2011 act. No other notice of an election held under the Eastern Sandoval County Arroyo Flood Control Act need be given unless otherwise provided by the board."

SECTION 40. Section 73-8-13 NMSA 1978 (being Laws 1917, Chapter 22, Section 13) is amended to read:

"73-8-13. <u>BIENNIAL ELECTION DATE</u>.--[Regular]

A. Each election on the imposition of a mill levy or of a property tax or property tax increase for a specified purpose, a bond election that is not a school bond election or any nonschool special election at which a tax increase is being voted on shall be held on bond election day.

B. All other elections of any such district shall be held on the first Tuesday after the first Monday of December of each second calendar year following the first election [hereinbefore] provided for in Chapter 73, Article 8 NMSA 1978."

SECTION 41. Section 73-8-23 NMSA 1978 (being Laws 1917, Chapter 22, Section 23) is amended to read:

"73-8-23. <u>ELECTIONS ON BOND ISSUES AND CONTRACTS--</u>
CONDUCT--TERMS OF BONDS.--

 $\underline{\mathbf{A.}}$ For the purpose of constructing or purchasing or .186019.1

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otherwise acquiring necessary rights of way, franchises,
canals, ditches and other water conduits, or other property
necessary for the use of the district, or for the maintenance,
repair or improvement of its canals, ditches or other conduits
or drainage works, or for the enlargement or extension thereof,
or for the assumption of indebtedness to the United States for
drainage district lands, or for the purpose of paying the first
year's interest, if any, upon bonds, if any [shall be] have
been issued [for and under the purposes of this act] as
[herein] authorized in this section, and otherwise carrying out
the provisions of [this act] Chapter 73, Article 8 NMSA 1978,
the board of directors of any [such] district shall, as soon
after [such] the district has been organized as [may be]
practicable, estimate and determine the amount of money
necessary to be raised or amount of indebtedness necessary to
be assumed for such purposes [and]. The board shall
[forthwith] call [a special] an election [under and] in
accordance with the provisions of [this act] Chapter 73,
Article 8 NMSA 1978, at which election there shall be submitted
in the manner [by this act] prescribed the question of:

(1) whether [σr not] bonds of the district shall be issued in the amount determined [σr] to be necessary, if any, for deposit with the United States in connection with σr contract to be entered into with the United States; [σr]

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into with the United States, with or without the deposit of bonds [as aforesaid, as herein provided]; or

(3) any other of the questions for the purposes aforesaid.

B. Notice of [such] the election shall [be given as hereinbefore specified] conform with the requirements of Section 2 of this 2011 act and shall clearly set forth the question [or questions] to be voted upon, the amount of bonds, if any, proposed to be issued [for the purpose aforesaid] or the amount of indebtedness proposed to be assumed [for the purposes aforesaid] and the substance of any contract proposed to be entered into with the United States [as aforesaid Such]. The election and all similar elections [which] that may be held, under the provisions of [this act] Chapter 73, Article 8 NMSA 1978 shall be held and the result thereof determined and declared as nearly as possible in conformity with the provisions of [this act] Chapter 73, Article 8 NMSA 1978. informalities in conducting [such] the election shall invalidate [same] it if the election [shall have] has been fairly conducted.

C. At the first election provided for in this section, the ballots shall contain the words: "Bonds - Yes" and "Bonds - No" or "Contract - Yes" and "Contract - No", or appropriate words equivalent thereto or descriptive of the question to be voted upon. The same rule shall be followed at

any other elections [which] that may be held under the provisions of [this act] Chapter 73, Article 8 NMSA 1978 at which similar questions are submitted to a vote.

<u>D.</u> If any [such] election [shall carry in conformity with the provisions of this act] carries in favor of the issuance of bonds [for the purposes of this act] or for the assumption of the indebtedness to the United States for drainage district lands or in favor of a contract being entered into with the United States [as herein provided], the directors shall immediately [cause to be issued] issue bonds as authorized by [such] the election or enter into a contract [to be entered into] with the United States [as aforesaid]. If bonds are not to be deposited with the United States in connection with [such] the contract, bonds need not be issued.

E. Bonds [the issuance of which is authorized by the provisions of this act for deposit with the United States] may be of such denominations, may call for the repayment of the principal at such times as may be agreed upon between the board and the <u>United States</u> secretary of the interior and <u>may provide</u> for the payment of [such] a rate of interest not exceeding six percent per [annum] year as may be agreed upon [by said parties; and]. Where a contract is made and bonds are not deposited with the United States [in connection therewith], the contract may call for the repayment of principal at such times as may be agreed upon by [such] the parties. [Such] The bonds,

if issued, shall be numbered consecutively as issued and shall bear the date of the time of their issue. Coupons for the interest shall be attached to each bond, bearing the [lithographed] facsimile signature of the president and the secretary. [Such] The bonds shall express upon their face that they are issued by authority of [this act, stating its title, and date of approval] Chapter 73, Article 8 NMSA 1978.

<u>F.</u> The secretary of the district shall keep a record of all bonds deposited [as aforesaid], showing their number, date of issue, the date when [same] they are deposited with the United States and the rate of interest required to be paid [thereon].

<u>G.</u> If <u>a</u> contract is proposed to be made with the United States in connection with which bonds are not to be deposited with the United States, the question to be submitted to the voters at [such] the special election shall be whether <u>a</u> contract shall be entered into with the United States. In [such] that event, the notice of election shall include a statement as to the maximum amount of money payable to the United States for construction purposes, exclusive of penalties and interest."

SECTION 42. Section 73-9-5 NMSA 1978 (being Laws 1919, Chapter 41, Section 5, as amended) is amended to read:

"73-9-5. IRRIGATION DISTRICT--NOTICE--ELECTION--BALLOTS.-The board of county commissioners shall [thereupon] cause notice
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embodying [said] the orders in substance signed by the [chairman] chair and clerk of [said] the board to be issued, given and published, giving public notice of [said] the election, and time and places [thereof] of it and the matter submitted to the vote of the electors. [Said] The notice [and order shall be published once a week for at least three weeks immediately prior to the date fixed for such election in a newspaper of general circulation published in said county and. If any portion of such proposed district lies within any other county or counties, then such order and notice shall be published in a newspaper of general circulation published within each of said counties] shall conform with the provisions of Section 2 of this 2011 act. At [said] the election and all elections held under the provisions of [this article] Chapter 73, Article 9 NMSA 1978, all owners of land within [such] the district who are qualified electors under the Election Code shall be qualified electors; provided that if any farm or tract of land in [such] the district is owned by more than one owner, only one person shall be permitted to vote at any election as the owner of [such] the one farm or tract of land [and providing further that]. At [such] the elections, each otherwise qualified voter shall be entitled to cast and have counted as many votes as [he shall have] the qualified voter has acres of land owned by [him] the qualified voter and situate within [said] the district, but in no event shall [such] that voter be

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entitled to cast and have counted more than one hundred votes. Insofar as applicable, the general election laws of the state, except requirements for registration and except as otherwise provided in [this article] Chapter 73, Article 9 NMSA 1978, shall govern [such] the elections. The ballots to be used and cast at [such] the election for the formation of [such] the district shall have printed [thereon] on them the words: "Irrigation District--Yes," and "Irrigation District--No," or words equivalent [thereto] to them and shall also contain the names of the persons to be voted for as members of the board of directors of [said] the district. Each elector may vote for three directors, one from each division, and shall indicate [his] the elector's vote by placing a marginal cross upon the ballot for or against any question submitted or name voted upon and opposite [thereto] to it, together with the figure or figures indicating the number of votes [he] the elector is entitled to cast [thereat]."

SECTION 43. Section 73-9-17 NMSA 1978 (being Laws 1919, Chapter 41, Section 15, as amended) is amended to read:

"73-9-17. BONDS--AUTHORITY TO ISSUE--ELECTION--HOW PAYABLE--FORM AND CONTENTS.--

A. For the purpose of acquiring by purchase or construction [or by any lawful means] necessary reservoirs, water rights, canals, ditches and works, including necessary drainage works, and acquiring the necessary property and rights .186019.1

[therefor] to them, and for the purpose of repairing, extending, improving and constructing necessary betterments [thereof and thereon], and for the payment or retirement of [any or all] existing indebtedness not evidenced by outstanding bonds, or for any one or more of such purposes either singly or in combination with one or more of such purposes, and to pay the first year's interest upon the bonds [herein] authorized in Chapter 73, Article 9 NMSA 1978 or otherwise to carry out the provisions of [this aet] that article, the board of directors of any district shall estimate and determine the amount [or amounts] of money necessary to be raised for the purpose [or purposes] and the amount [or amounts] of bonds to issue therefor [provided, however, that]. None of the bonds shall run for a longer period than fifty years from the date [thereof] of issuance.

B. The board of directors shall [thereupon] call [a special] an election [at which election shall be submitted] pursuant to Section 1 of this 2011 act to submit to the electors of the district possessing the qualifications prescribed by Section 73-9-5 NMSA 1978 the question of whether or not the bonds of the district shall be issued in the amount [or amounts] so determined. A notice of the election shall [be given by one publication in any newspaper published in the county wherein the principal office of the district is located, the publication to be made not less than one week prior to the

date of the election] conform with the requirements of Section 2 of this 2011 act, and the notice shall specify the time of holding the election and the amount and purpose of the bonds proposed to be issued. The election shall be held and the results [thereof] determined and declared in all respects as nearly as possible in conformity with the provisions of the statute governing the election of directors [provided that]. No informalities in conducting the election shall invalidate it if the election has been otherwise fairly conducted.

<u>C.</u> At the election, the ballots shall contain the words: "Bonds--Yes" and "Bonds--No" or words equivalent [thereto] to them. If a majority of the votes cast, based upon the number of acres of land owned and voted, by the qualified electors are voted "Bonds--Yes", the board of directors shall, by resolution, immediately determine the amounts and series of the bonds and the due dates [thereof] of the bonds and shall immediately [thereafter] cause the bonds to be issued in amounts and payable in series as provided in the resolution.

<u>D.</u> Each bond shall bear interest payable semiannually on June 1 and December 1 of each year. The principal and interest shall be payable at the office of the county treasurer of the county in which the organization of the district was effected [as aforesaid] and at another place [or places], if any, as the board of directors may designate in the bonds. The bonds shall be in such form as the board of directors may

determine and be executed in the name of the district and signed by the president [and]. The seal of the district shall be affixed [thereto] to the bonds and attested by the secretary, except for bonds issued in book entry or similar form without the delivery of physical securities. The bonds shall be numbered consecutively as issued and shall bear the date [or dates] as may be determined by the board of directors. Any coupons for interest shall be attached to each bond, bearing the facsimile signature of the president. The bonds may provide that they may be registered as to principal only or as to both principal and interest. The secretary shall keep a record of the bonds sold, their number, date of sale, the price received and the name of the purchaser.

E. When the money provided by any previous issue of bonds has become exhausted by expenditures [herein authorized], and it becomes necessary to raise additional money for such purposes, additional bonds may be issued after submitting the question of issuing the bonds, at [a special] an election called and conducted pursuant to the provisions of Section 1 of this 2011 act, to the qualified voters of the district and otherwise complying with the provisions of [this act] Chapter 73, Article 9 NMSA 1978 in respect to an original issue of bonds."

SECTION 44. Section 73-10-11 NMSA 1978 (being Laws 1919, Chapter 20, Section 9) is amended to read:

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"73-10-11. DIRECTORS' OFFICE--ELECTION--JUDGES.--

The office of the board of directors shall be located in the county where the organization was effected. Fifteen days before any election held under [this chapter] the provisions of Chapter 73, Articles 10 and 11 NMSA 1978, subsequent to the organization of the district, with the exception of any election on the imposition of a mill levy or of a property tax or property tax increase for a specified purpose, a bond election that is not a school bond election or any nonschool special election at which a tax increase is being voted on, which election shall be held on bond election day, the secretary, who shall be appointed by the board of directors, shall cause notice specifying the polling places of each precinct to be posted in three public places in each election precinct, of the time and place of holding the election, and shall also post a general notice of the same in the office of [said] the board, which shall be established and kept at [some] <u>a</u> fixed place to be determined by [said] <u>the</u> board in [said] the county.

<u>B.</u> Prior to the time for posting the notices, [said] the board [must] shall appoint from each precinct, from [the] its electors [thereof], three judges, one of whom shall act as clerk, who shall constitute a board of election for [such] the precinct. If the board fails to appoint a board of election, or the members appointed do not attend the opening of the polls

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on the morning of election, the electors of the precinct present at the hour may appoint the board or supply the place of an absent member [thereof]. The board of directors [must] shall, in its order appointing the board of election, designate the hour and the place in the precinct where the election [must] shall be held."

SECTION 45. Section 73-10-23 NMSA 1978 (being Laws 1921, Chapter 39, Section 16) is amended to read:

"73-10-23. JOINT WORKS--BOND ISSUES--MANAGEMENT.--

A. It is lawful for any irrigation district [or districts organized under the laws of the state [of New Mexico] to unite with any irrigation district [or districts] of an adjoining state [or states] in the purchase, acquisition or construction, and in the annual cost of operation and maintenance, of a system of irrigation and drainage works for the irrigation of the land and maintaining the irrigability of the land within the [said] respective irrigation districts [and]. Irrigation districts may also unite in the purchase, acquisition or construction, and in the annual operation and maintenance, of hydroelectric power plants, transmission lines [etc] and other adjuncts for the sale and distribution of electric power [and]. In such case, [or cases, said] the irrigation districts are [hereby] jointly granted the same power of condemnation [as is now] possessed by each district under the laws of the state in which organized [and].

\underline{B} . The cost of purchase, acquisition or construction,
together with the annual cost of operation and maintenance, of
$[{ m such}]$ ${ m \underline{the}}$ irrigation, drainage system or power plants shall be
apportioned to each district in proportion to the irrigable
acreage [there in] in the district for which water shall be
provided. [Such] The joint works shall be owned jointly in
proportion to $[such]$ the respective acreages; provided that the
lands lying in the two or more [said] irrigation districts so
united shall receive water from a common source; and provided,
$[also]$ further, that such irrigation district $[or\ districts]$ of
[such] other adjoining state [or states] shall be duly
organized under the laws of that state and for purposes the
same or similar as the district [or districts] in this state
desirous [so] to unite.

C. Whenever it is deemed advisable and agreed to between such districts, lying in the same or adjoining states, that for the construction, acquisition or purchase of irrigation works for hydroelectric power plants [ete] and other adjuncts it is necessary to issue bonds, it [shall be] is lawful for [such] the districts to issue bonds in proportion to their respective acreage [and such]. The districts may be made jointly or severally liable for the repayment of [such] the bonds. The terms and conditions of [such] joint ownership, operation and maintenance [of] or issuance of bonds, as the case may be, shall be set out in a written contract. Any such

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contract shall not be binding until [the same shall have] it

has been ratified by the electors of each of [such] the

districts in the manner provided by law for a bond issue by

such districts respectively. An election shall be held in each

[such] district to determine whether [such] the contract shall

be adopted. [Such]

The contract shall be printed [or in writing], and a true copy shall be filed in the office of each district [fifteen] seventy-five days prior to [such] the election and be subject to public inspection [and one]. \underline{A} true copy shall be furnished each voter calling at [such] the office for [the same] it at any time [fifteen] seventy-five days prior to [such] the election. When [such] the works are to be constructed by two or more districts, bids may be jointly called for and may be opened and considered at the designated office of either of [such] the districts, and [such] the districts shall approve the letting of the contract and the contractor's bond and may meet for that purpose at a place outside of their district or at any office established for [such] the joint project and at which all business of [such] the joint project may be transacted. All bids, bonds and contracts [etc.] of [such] the joint project may be in the names of [such] the joint project districts [and such]. districts [being] are empowered and authorized to do all acts by joint action that one district may do, the action of each

manager may be employed for [such] the joint enterprise,

[whose] and the general manager's duties may be set forth in

the joint ownership contract. [Such] The contracts may be

amended in the same manner."

SECTION 46. Section 73-11-1 NMSA 1978 (being Laws 1919,

Chapter 20, Section 17, as amended) is amended to read:

"73-11-1. SPECIAL ELECTION FOR BOND ISSUE OR CONTRACT--

"73-11-1. SPECIAL ELECTION FOR BOND ISSUE OR CONTRACT-NOTICE--BALLOTS--BOND TERMS AND FORM--RECORD OF BONDS--PRIORITY
OF ISSUES.--

district being determined by its board of directors. A general

A. For the purpose of constructing, [er] purchasing or acquiring necessary reservoir sites, reservoirs, water rights, canals, ditches and works and acquiring the necessary property and rights [therefor] for them, for the assumption of indebtedness to the United States for district lands, for the purpose of paying the first year's interest upon the bonds [herein] authorized in the section and for otherwise carrying out the provisions of [this act] Chapter 73, Articles 10 and 11 NMSA 1978, the board of directors of any [such] district shall, as soon after the district has been organized as may be practicable, estimate and determine the amount of money necessary to be raised or amount of indebtedness necessary to be assumed for such purposes and shall [forthwith] call [a special] an election pursuant to Section 1 of this 2011 act, at which election shall be submitted to the electors of the

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district, possessing the qualifications prescribed by [this act] those articles, the question of whether or not the bonds of the district shall be issued in the amount [so] determined or whether or not a contract shall be entered into with the United States as [herein] provided in this section.

[A] B. Notice of [such] the election [must] shall be given by posting notices in three public places in each election precinct in the district for at least twenty days and also by publication [of such notice in some newspaper of general circulation published in each county wherein is situate any lands within the district once each week for at least four successive weeks. Such] and broadcast pursuant to the provisions of Section 2 of this 2011 act. The notice shall specify the time of holding the election and the amount of bonds proposed to be issued. The election [must] shall be held and the result [thereof] of it determined and declared in all respects as nearly as possible in conformity with the provisions of [this act] Chapter 73, Articles 10 and 11 NMSA 1978; provided that no informalities in conducting the election shall invalidate it if the election has been otherwise fairly conducted.

<u>C.</u> At [such] the election, the ballots shall contain the words "Bonds--Yes" and "Bonds--No", or "Contract--Yes" and "Contract--No", or words equivalent [thereto] to them. If any [such] election shall carry in conformity with the provisions

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of [this act] those articles, the board of directors shall immediately cause bonds in such amounts to be issued or contract made with the United States. If bonds are not to be deposited with the United States in connection with [such] the contract, bonds need not be issued; or if required for the construction fund in addition to [such] the contract, bonds shall be issued only for the amounts needed in addition to [such] the contract. Bonds, other than those deposited with the United States, when required, shall be issued and payable in series as follows:

(1) at the expiration of eleven years, not less than five percent of the whole amount and number of the bonds;

- (2) at the expiration of twelve years, not less than six percent of the whole amount and number of the bonds;
- (3) at the expiration of thirteen years, not less than seven percent of the whole amount and number of the bonds;
- (4) at the expiration of fourteen years, not less than eight percent of the whole amount and number of the bonds;
- (5) at the expiration of fifteen years, not less than nine percent of the whole amount and number of the bonds;
- (6) at the expiration of sixteen years, not less than ten percent of the whole amount and number of the bonds;
 - (7) at the expiration of seventeen years, not

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bonds	S ;										

- (8) at the expiration of eighteen years, not less than thirteen percent of the whole amount and number of the bonds;
- (9) at the expiration of nineteen years, not less than fifteen percent of the whole amount and number of the bonds;
- (10) at the expiration of twenty years, a percentage sufficient to pay off the remainder of the bonds;
- (11) that the several enumerated percentages be of the entire amount of the bond issue;
- (12) that each bond [must] shall be payable at the given time for its entire amount and not for a percentage; and
- (13) that the bonds shall bear interest payable semiannually on June 1 and December 1 of each year.
- <u>D.</u> The principal and interest shall be payable at the office of the county treasurer of the county in which the organization of the district was effected as [aforesaid] provided in Chapter 73, Articles 10 and 11 NMSA 1978 and at such other place or places, if any, as the board of directors may designate in the bond. The bonds shall be in such form as the board of directors may determine and, except for bonds issued in book entry or similar form without the delivery of

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physical securities, shall be executed in the name of the district and signed by the president and secretary, and the seal of the district shall be affixed thereto; provided that bonds deposited with the United States may be of the denominations and may call for the repayment of the principal at the times agreed upon between the board and the United States secretary of the interior [and]. Where \underline{a} contract is made and bonds are not deposited with the United States, [a] the contract may likewise call for the repayment of principal at such times as may be agreed upon. The bonds shall be numbered consecutively as issued and bear date at the time of their issue. Any coupons for interest shall be attached to each bond bearing the facsimile signatures of the president and the secretary. The bonds shall express on their face that they are issued by the authority of [this act, stating its title and date of approval] Chapter 73, Articles 10 and 11 NMSA 1978.

E. The secretary shall keep a record of the bonds sold, their number, date of sale, the price received and the name of the purchaser; provided that any [such] district may, in the manner whereby the issuance of bonds may be authorized, provide for the issuance of bonds that will mature in any number of years less than twenty and arrange for the payment [thereof] of them, in series as [above] provided in this section; provided further that when the money provided by any previous issue of bonds has become exhausted by expenditures

[herein] authorized [therfor] in this section for those purposes and it becomes necessary to raise additional money for such purposes, additional bonds may be issued after submitting the question to the qualified voters of the district, as for an original issue of such bonds; and provided [also] further that the lien for the bonds of any issue shall be a preferred lien to that of any subsequent issue, and the lien for all payments due or to become due under any contract with the United States, accompanying which bonds of the district have not been deposited with the United States as provided in Section 73-10-16 NMSA 1978 [provided], shall be a preferred lien to any issue of bonds subsequent to the date of [such] the contract.

<u>F.</u> If a contract is proposed to be made with the United States and bonds are not to be deposited with the United States in connection [therewith] with the contract, the question to be submitted to the voters at [such special] the election shall be whether a contract shall be entered into with the United States. The notice of election shall state the maximum amount of money payable to the United States for construction purposes exclusive of penalties and interest."

SECTION 47. Section 73-11-3 NMSA 1978 (being Laws 1921, Chapter 39, Section 9) is amended to read:

"73-11-3. <u>ELECTION ON BOND SALE AT LESS THAN NINETY-FIVE</u>

<u>PERCENT PAR VALUE</u>.--If any irrigation district bonds have been authorized and the board of directors of [said] the district

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[deem] deems it [as] desirable that the [said] board be authorized to sell [said] the bonds for less than ninety-five percent of [the] their par value [thereof, said], the board may call [a special] an election to submit to the voters of the district [said] the proposition. [Such] The election shall be held and notice [thereof] of it shall be given in the same manner as is provided in the case of [a special] an election to authorize the issuance of bonds for irrigation districts. The proposition shall be stated in substantially the following form: "Shall the board of directors of

irrigation district be authorized to sell bonds of the district for less than ninety-five percent of [the] their par value [thereof], but not less than

percent of the par value?" (Stating the

minimum price), followed by the word "yes" or "no", as provided in Section [6 of said Chapter 20] 73-10-6 NMSA 1978. If at least two-thirds of the legal votes cast at [such] the election are for "yes", then the board of directors may sell any such bonds to the highest responsible bidder at or above the minimum price authorized at [such] the election."

SECTION 48. Section 73-11-23 NMSA 1978 (being Laws 1921, Chapter 39, Section 27) is amended to read:

"73-11-23. BOND ELECTION--NOTICE--BALLOTS--SALE.--

 $\underline{A.}$ The board of directors of any [such] irrigation district may estimate and determine the amount of money

necessary to be raised or the amount of indebtedness necessary to be assumed for such purpose [or purposes] and may include in [such] those amounts a sum sufficient to pay the first four years' interest on [such] the indebtedness [and]. The [said] board, deeming it expedient to issue bonds to provide such funds or provide for such indebtedness, shall [forthwith] immediately call [a special] an election pursuant to the provisions of Section 1 of this 2011 act, at which election shall be submitted to the electorate of [such] the district, possessing the qualifications required by law, the question whether [or not] the bonds of [said] the district for such purposes [as aforesaid] shall be issued in the amount so determined.

B. A notice of [such] the election [must] shall be given by posting notices in three public places in each election precinct in [said] the district for at least twenty [(20)] days and also by publication [of such notice in some newspaper of general circulation published in each county wherein there is situate any lands within the district once each week for at least four consecutive weeks such] and broadcast pursuant to the provisions of Section 2 of this 2011 act. The notice shall specify the time of holding the election, the amount of bonds proposed to be issued [the] and their purpose [thereof, and said].

C. The election [must] shall be held and [the] its
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result [thereof] determined and declared in all respects as nearly as possible in conformity with the provisions of [this and said Chapter 20, Session Laws of 1919, and acts amendatory and supplementary thereto and hereof] Chapter 73, Articles 10 and 11 NMSA 1978; provided that no informalities in conducting [such] the election shall invalidate [the same] it if the election [shall be] is fairly conducted. At [such] the election, the ballots shall contain the words "Bonds, yes" and "Bonds, no" or words equivalent [thereto] to them. If [such] the election [shall carry] carries in conformity with the provisions of [this, and said Act] those articles, the board of directors shall immediately cause [said] the bonds for such amounts to be issued [and the same]. The bonds may be sold, placed or disposed of at not less than ninety-five [percentum] percent of their par value [according] as [is now] provided in [said Chapter 20, Session Laws of 1919 of New Mexico] Chapter 73, Articles 10 and 11 NMSA 1978 for the sale and disposal of bonds for irrigation and incidental purposes."

SECTION 49. Section 73-12-5 NMSA 1978 (being Laws 1929, Chapter 76, Section 5, as amended) is amended to read:

"73-12-5. NOTICE OF ELECTION--QUALIFICATION OF ELECTORS-ELECTION PROCEDURE.--The board of county commissioners shall
[thereupon] cause notice embodying the orders in substance, signed by the [chairman] chair and clerks of the board, to be issued, given and published, giving public notice of the election, the

time and place [thereof] of it and the matters submitted to the
vote of the electors. The notice and order shall be published
[once a week for at least three weeks immediately prior to the
date fixed for the election in a newspaper of general circulation
published in the county] pursuant to the requirements of Section 2
of this 2011 act, and, if any portion of the proposed district
lies within any other county [or counties], then the order and
notice shall be published in a newspaper of general circulation
published within each [of those counties] county. Publication
shall be made in English. At the election and all elections held
under the provisions of [this act] Chapter 73, Article 12 NMSA
1978, all persons who are resident freeholders and owners of the
land within the district, citizens of the United States and [$\frac{\text{who}}{\text{c}}$
are] qualified electors under the Election Code shall be qualified
electors; provided that if any farm or tract of land in the
district is owned by more than one owner, only one person shall be
permitted to vote at any election as the owner of [such one] the
farm or tract of land; and provided further that at [such] the
elections, each otherwise qualified voter shall be entitled to
cast and have counted as many votes as [he shall have] the
qualified voter has acres of land owned by [him] the qualified
voter and situate within the district. Insofar as applicable, the
voter and situate within the district. Insolar as applicable, the
general election laws of the state, except requirements for

general election laws of the state, except requirements for

to the day of the election, the board of directors shall make up a 1 2 list of the owners of land or the reputed owners of land for each 3 of the three election districts, giving the number of acres owned or reputed to be owned by each person and furnish the list to the 5 judges of election to be kept at the polls during the day of the election [and]. The list of owners and acreage shall be prima 6 7 facie evidence of the right of each owner to vote the number of acres shown to be owned by [him] the voter by the list. No person 8 9 shall vote by proxy or power of attorney except an officer or agent designated in writing as proxy or agent of a corporation 10 entitled to vote at the election. The ballot to be used and cast 11 12 at the election for the formation of the district shall have printed or typewritten [thereon] on it the words 13 Electrical Irrigation District, Yes Votes, 14 and Electrical Irrigation District, No Votes" 15 or [words] equivalent [thereto] words and shall contain the 16 names of the persons to be voted for as members of the board of 17 directors of the district [and]. Each ballot shall be signed 18 by the person casting [the same] it. Each elector may vote for 19 three directors, one from each division, and shall indicate 20 [his] the elector's vote by placing a marginal cross upon the 21 ballot for or against any questions submitted or name voted 22 upon and opposite [thereto] to them, together with the figure 23 or figures indicating the number of votes [he] the elector is 24

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entitled to cast [thereat] at the election."

SECTION 50. Section 73-12-8 NMSA 1978 (being Laws 1929, Chapter 76, Section 8) is amended to read:

"73-12-8. OFFICE OF BOARD--SUBSEQUENT ELECTIONS.--

A. The office of the board of directors shall be located in the county where the organization was effected.

[Fifteen (15) days] Four weeks before any election held under [this Act] Chapter 73, Article 12 NMSA 1978 subsequent to the organization [fo] of the district, the secretary, who shall be appointed by the board of directors, shall cause notice, specifying the polling places of each precinct, to be posted in three public places in each election precinct of the time and place of holding the election and shall also post a general notice of the [same] election in the office of [said] the board, which shall be established and kept at [some] a fixed place to be determined by [said] the board in [said] the county. The notice provisions shall conform with the requirements of Section 2 of this 2011 act.

B. Prior to the time for posting the notices, [said] the board [must] shall appoint from each precinct, from [the] its electors [thereof], three judges, one of whom shall act as clerk, who shall constitute a board of election for [such] the precinct. If the board fails to appoint a board of election or the members appointed do not attend the opening of the polls on the morning of the election, the electors of the precinct present at the hour may appoint the board or supply the place

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of an absent member [thereof] of it. The board of directors [must] shall, in its order appointing the board of election, designate the hour and place in the precinct where the election [must] shall be held."

SECTION 51. Section 73-12-15 NMSA 1978 (being Laws 1929, Chapter 76, Section 15, as amended) is amended to read:

"73-12-15. DETERMINING COST--BOND ELECTION--NOTICE-CONDUCT--BOND TERMS AND CONDITIONS--SUBSEQUENT ISSUES.--

A. For the purpose of constructing, [or] purchasing or acquiring the necessary fuel transmission lines, pipelines, power plants, electrical motors, engines, reservoir sites, reservoirs, water rights, water wells, canals, ditches and works, including the necessary drainage works and the acquiring of the necessary property and rights therefor, and for the purpose of paying the first year's interest on the bonds [herein] authorized in this section, and for the purpose of paying legal expenses incurred in the organization of the district and preliminary expenses incurred under the provisions of Section 73-12-12 NMSA 1978 and otherwise carrying out the provisions of [this act] Chapter 73, Article 12 NMSA 1978, the board of directors of any such district shall, as soon after the district has been organized as may be practicable, estimate and determine the amount of money necessary to be raised for [such] those purposes and shall, by resolution to be entered in the minutes of the board of directors of the district, fix the

amounts and series of the bonds of the district proposed to be issued; provided, however, that none of the bonds shall run for a longer period than twenty years from [the] their date [there of].

B. The board of directors shall [forthwith call a special] call an election, at which election shall be submitted to the electors of the district, possessing the qualifications prescribed by [this act] Chapter 73, Article 12 NMSA 1978, the question [if] of whether or not the bonds of the district shall be issued in the amount so determined. Notice of the election shall be given by publication [in some newspaper published, in the county where the office of the board of directors of the district is required to be kept, once a week for at least three successive weeks immediately preceding the date of the election] pursuant to the requirements of Section 2 of this 2011 act. The notice shall specify the time of holding the election, the amount of bonds proposed to be issued and [the] their series and due dates [thereof].

<u>C.</u> The election shall be held and [the] its results [thereof] determined and declared in all respects as nearly as possible in conformity with the provisions of [this act]

Chapter 73, Article 12 NMSA 1978 governing the election of directors; provided that no informalities in conducting the election shall invalidate it if the election has been otherwise fairly conducted. At [such] the election, the ballots shall

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contain the words "Bonds, Yes" or "Bonds, No" or words equivalent [thereto] to them. If [a] the majority of the votes of the qualified electors who are freeholders within the district have been voted "Bonds, Yes", the board of directors shall immediately cause bonds to be issued in amounts and payable in series as provided in the resolution of the board of directors.

Each bond shall bear interest payable semiannually on June 1 and December 1 of each year. The principal and interest shall be payable at the office of the county treasurer of the county in which the organization of the district was effected as [aforesaid] provided in Chapter 73, Article 12 NMSA 1978 and at such other place or places, if any, as the board of directors may designate in the bonds. The bonds shall be in such form as the board of directors may determine and, except for bonds issued in book entry or similar form without the delivery of physical securities, shall be executed in the name of the district and signed by the president and secretary, and the seal of the district shall be affixed thereto. The bonds shall be numbered consecutively as issued and bear date at the time of their issue. Any coupons for interest shall be attached to each bond bearing the facsimile signature of the president and the secretary. The bonds shall express on their face that they are issued by authority of [this act] Chapter 73, Article 12 NMSA 1978 stating its title and date of

approval. The secretary shall keep a record of the bonds sold, their number, date of sale, the price received and the name of the purchaser. [Provided that]

E. When the money provided by any previous issue of bonds has become exhausted by expenditures [herein] authorized [therefor] by the provisions of this section, and it becomes necessary to raise additional money for [such] those purposes, additional bonds may be issued after submitting the question of issuing the bonds at a special election to the qualified voters of the district and otherwise complying with the provisions of [this act] Chapter 73, Article 12 NMSA 1978 in respect to an original issue of bonds; provided [further] that the lien for taxes for the payment of the interest and the principal of any bond issue shall be a prior lien to that of any subsequent bond issue."

SECTION 52. Section 73-14-10 NMSA 1978 (being Laws 1965, Chapter 76, Section 2) is amended to read:

"73-14-10. NOTICE OF ELECTION--PUBLICATION.--Upon entry of the order of the court, the board of county commissioners of any county within which the proposed district lies shall cause to be published a notice of the election [in a newspaper of general circulation in the proposed conservancy district at least once a week for three consecutive weeks] pursuant to the requirements of Section 2 of this 2011 act."

SECTION 53. Section 73-14-20.1 NMSA 1978 (being Laws .186019.1

1990, Chapter 48, Section 1, as amended) is amended to read:
"73-14-20.1. QUALIFIED ELECTOR LIST.--

A. The board of directors of the conservancy district may contract for a list compiler before each election to compile and produce a qualified [elector's] elector list for the district. The list compiler shall deliver the completed list to the election director no later than [forty-five] seventy-five days prior to a district election. An individual who purchases property ninety days prior to an election and whose name does not appear on the qualified [elector's] elector list shall not vote in that election. The individual may become certified to vote in a future election by filing [his] a deed of title with the appropriate county clerk at least ninety days before the next conservancy district election.

B. Names of qualified electors shall be obtained from the records of the county clerk of the appropriate county, the appropriate county assessor of the appropriate county, records of the conservancy district or [from] the census bureau and enrollment records provided by the pueblos. The county assessor of the appropriate county, the county clerk of the appropriate county and the tribal representatives of the appropriate pueblos shall deliver to the election director all records regarding qualified electors of the benefited area no later than the last day of each March before a district election.

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- C. Updating the qualified [elector's] elector list shall consist of adding, for any new qualified elector who has purchased property in the district, the name, address and description of all property owned by the qualified elector in the benefited area and removing the name of any elector who is deceased or [is no longer a qualified elector because he] who no longer owns property within the benefited area.
- D. Proof of ownership of land within the benefited area requires one of the following:
- (1) a recorded deed or real estate contract indicating current ownership of land within the benefited area;
- (2) an individual's name on county clerk records indicating a description of property the individual owns within the benefited area;
- (3) an individual's name on a list compiled by the governing body of a pueblo within the benefited area indicating that the individual named is residing on and has legal or equitable title in the pueblo; or
- (4) a current property tax bill indicating ownership of land within the benefited area.
- E. The election officer or the election director shall distribute to each polling place a current qualified [elector's] elector list for the appropriate county. The election officer or the election director shall distribute the [qualified elector's] list to each polling place within a

pueblo located within the benefited area. A qualified elector may vote at any one polling place in the pueblo or county where [he] the elector owns land. An individual who seeks to cast [his] a vote but [finds his] whose name is not on the qualified [elector's] elector list shall not be allowed to vote in that election."

SECTION 54. Section 73-14-27 NMSA 1978 (being Laws 1975, Chapter 262, Section 10, as amended) is amended to read:

"73-14-27. ELECTION--LOCATION OF POLLING PLACES--NOTICE
OF ELECTION--CREATION OF ABSENT VOTER PRECINCT.--

A. For every conservancy district election, the board of directors shall provide for adequate polling places within the boundaries of the conservancy district. In addition, the board of directors shall provide a polling place at the main office of the conservancy district and may provide such other locations as it deems necessary. The board of directors may also create absentee-early voter and absent voter precincts.

B. Notice of the election shall be published [three times in a newspaper of general circulation within each county of the district] pursuant to the requirements of Section 2 of this 2011 act. Each notice shall state the time, place and purpose of the election [and shall be published twenty, ten and five days before the election]."

SECTION 55. Section 73-14-73 NMSA 1978 (being Laws 1961, Chapter 67, Section 5) is amended to read:

"73-14-73. ELECTIONS--WHEN HELD.--

A. The first election for conservancy districts existing on July 1, 1961 and eligible under the provisions of Section [75-28-53 New Mexico Statutes Annotated, 1953 Compilation] 73-14-74 NMSA 1978 to have an elected board of directors shall be held on the first Tuesday in October 1961.

- B. Subsequent elections, except as provided in Subsection D of this section, shall be held every two years following the year 1961 and shall be held on the first Tuesday of October.
- C. Conservancy districts formed after July 1, 1961 shall hold their first election as provided in Section [75-28-53 New Mexico Statutes Annotated, 1953 Compilation] 73-14-74 NMSA 1978.
- D. Each election to seek approval of the issuance of bonds shall conform to the requirements of Sections 1 and 2 of this 2011 act."
- SECTION 56. Section 73-14-80 NMSA 1978 (being Laws 1961, Chapter 67, Section 12) is amended to read:
- "73-14-80. ELECTION--SELECTION OF VOTING PLACES--NOTICE OF ELECTION.--
- A. Not less than thirty days prior to an election, the board of directors then in office shall meet and select a voting place or voting places within the conservancy district. This selection shall be by written resolution and shall be .186019.1

preserved as a permanent record of the board.

B. Notice of election shall be posted by the board in at least three prominent and conspicuous places within the district [The board may publish the notice in a newspaper of general circulation within the district in addition to posting] and shall conform to the requirements of Section 2 of this 2011 act. The notice of election shall state the time, place and purpose of the election [and shall be posted at least twenty days before the election]."

SECTION 57. Section 73-16-5 NMSA 1978 (being Laws 1961, Chapter 123, Section 1) is amended to read:

"73-16-5. [ELECTION FOR APPROVAL OF] DISTRICT

CONSTRUCTION FUND ASSESSMENT LEVY [OF CERTAIN DISTRICTS]

ELECTION--FORM OF BALLOT--SUPPLEMENTAL LEVIES.--

A. In all cases, excepting those [hereinafter] excluded by the provisions of the Conservancy Act of New Mexico, as soon as the first construction fund assessment levy is made, the board shall call an election to be held not less than [sixty] seventy-five days after notice of the election is completed by publication. The procedure for and conduct of the election shall be that provided for election of boards of directors who are elected and shall conform to the requirements of Sections 1 and 2 of this 2011 act. The question to be referred to the voters shall be the approval or rejection of the construction fund assessment levy resolved by the board.

1	The form of ballots shall be substantially as follows:
2	CONSTRUCTION FUND ASSESSMENT LEVY FOR
3	DISTRICT
4	(Name of District)
5	FOR the construction fund assessment levy of the district
6	in the maximum total sum of \$
7	AGAINST the construction fund assessment levy of the
8	district in the maximum total sum of \$
9	<u> </u>
10	B. If the majority of voters are against the levy,

- B. If the majority of voters are against the levy, upon exhibit to the court of the returns so proving, the district shall be dissolved after insuring payment of all outstanding debts. If the majority of voters are for the levy, upon exhibit to the court of the returns so proving, the levy shall be ordered executed and the secretary shall prepare the construction fund assessment record of the district.
- C. Thereafter, from time to time, as the affairs of the district may demand, the board may make supplemental levies for the construction fund; provided that the aggregate of all these supplemental levies shall not exceed ten percent of the first levy approved in the election or, in principal, the appraised benefits adjudicated, whichever is less; provided further that if for any reason the affairs of the district [shall] demand a supplemental levy in excess of ten percent, an election as [herein] provided in this section shall be required

to approve and order [them] that the levy into execution [and]. In the event [they are] the levy is rejected, the district shall not execute supplemental levies in excess of the limits [above stated] provided in this subsection; and provided further that in no case shall a levy be submitted to election where the amount [thereof] of the levy exceeds in principal the appraised benefits adjudicated.

<u>D.</u> Nothing in this section applies to any district [which] that has commenced or completed any phase of improvements pursuant to official plans or to any district containing between fifteen thousand to thirty thousand acres."

SECTION 58. Section 73-18-30 NMSA 1978 (being Laws 1955, Chapter 281, Section 6, as amended) is amended to read:

"73-18-30. QUALIFICATIONS OF ELECTORS.--

A. During the month of [September] August preceding a district election, the secretary of the district shall mail to each owner of irrigable land within the district at the address of the landowner, as shown by the district records, a statement signed by the secretary or assistant secretary and authenticated by the seal of the district, showing the number of acres of irrigable land owned by the landowner in each voting precinct of the district. A separate statement shall be furnished of land in each election precinct. In the event of the failure of any landowner to receive the statement, the landowner may secure the statement by request at the district

office, not later than noon on the Friday preceding the election.

B. The board of directors of the conservancy district shall, by resolution, adopt a plan with necessary rules and regulations by which nonresident owners of class "A" lands or other owners of class "A" lands, who are unable to personally attend the election, may vote for directors other than the municipal director and the director-at-large."

SECTION 59. Section 73-18-37 NMSA 1978 (being Laws 1955, Chapter 281, Section 13) is amended to read:

"73-18-37. NOTICE OF ELECTION.--The board of directors of [said] the conservancy district shall issue a notice of [said] the election. Three copies of [such] the notice shall be posted in conspicuous places in each [such] election precinct for which an election is to be held and shall be published [in a newspaper qualified to make legal publications in suits in the district court. Such publications shall be made once and shall be made not less than five or more than fifteen days before the election. Such] pursuant to the requirements of Section 2 of this 2011 act. The notice as so published shall give the time of [said] the election, the places at which the election will be held in the different precincts, the names of the judges who have been designated to hold the elections in each precinct and the names of all candidates who have filed declarations of candidacy and shall show the election precinct

which each candidate desires to represent."

SECTION 60. Section 73-18-38 NMSA 1978 (being Laws 1955, Chapter 281, Section 14) is amended to read:

"73-18-38. FORMS AND REGULATIONS.--

A. The board of directors of the district shall by resolution adopt all forms deemed by [said] the board to be necessary to the operation of [this Act] Sections 73-18-25 through 73-18-43 NMSA 1978 and shall make such reasonable regulations to govern the administration of [this Act] those sections as [to said board] may seem proper [Such] to the board. The forms and regulations shall be in harmony with the purposes of [this Act] those sections and shall be adopted not less than [thirty (30)] ninety days prior to the election and shall not be changed within [thirty (30)] seventy-five days preceding any election. [Such] The forms and regulations may be open to inspection by the public at the office of the district. [Copy]

B. Copies of all regulations and forms adopted and authorized by the board of directors of [such] the district shall be certified by the secretary of [said] the district, [and] authenticated by the seal of [said] the district and filed in the office of the county clerk of [said] the county immediately after [such] the regulation or forms are adopted."

SECTION 61. Section 73-21-28 NMSA 1978 (being Laws 1943, Chapter 80, Section 25, as amended) is amended to read:

1 BOARD RESOLUTION -- INDEBTEDNESS -- ELECTION . --"73-21-28. 2 Whenever the board shall, by resolution, determine that the 3 interest of the district and the public interest or necessity 4 demand the acquisition, construction, installation or 5 completion of any works or other improvements or facilities, or the making of any contract with the United States or other 6 7 persons or corporations, to carry out the objects or purposes 8 of the district, requiring the creation of a general obligation 9 indebtedness of five thousand dollars (\$5,000) or more, secured by property tax revenue from within the district, the board 10 shall order the submission of the proposition of issuing the 11 12 obligations or bonds or creating other indebtedness to the qualified taxpaying electors of the district at an election 13 held for that purpose. Any such election [may be held 14 separately or may be consolidated or held concurrently with any 15 other election] shall be authorized by the Water and Sanitation 16 District Act and conform to the requirements of Sections 1 and 17 2 of this 2011 act. The declaration of public interest or 18 necessity required in this section and the provision for the 19 holding of the election may be included within one and the same 20 The resolution, in addition to the declaration of resolution. 21 public interest or necessity, shall recite the objects and 22 purposes for which the indebtedness is proposed to be incurred, 23 the estimated cost of the works or improvements, as the case 24

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may be, the amount of principal of the indebtedness to be

incurred and the maximum rate of interest to be paid on the indebtedness. The resolution shall also [fix] recite the date upon which the election shall be held and the manner of holding it and the method of voting for or against the incurring of the proposed indebtedness. The resolution shall also fix the compensation to be paid the officers of the election and shall designate the polling place and shall appoint, for each polling place, from the electors of the district, the officers of the election consisting of three judges, one of whom shall act as clerk."

SECTION 62. Section 73-21-29 NMSA 1978 (being Laws 1943, Chapter 80, Section 26) is amended to read:

"73-21-29. NOTICE OF ELECTION.--The board shall prescribe the form of the notice of election and direct the publication of [the same, the first publication of said notice to be not less than twenty (20) days prior to the election] it pursuant to the requirements of Section 2 of this 2011 act."

SECTION 63. Section 74-10-13 NMSA 1978 (being Laws 1993, Chapter 319, Section 13) is amended to read:

"74-10-13. ELECTION OF DIRECTORS.--Each biennial nonpartisan election of directors shall be conducted at the time of the general election under the direction of the county clerk and in accordance with the election laws of New Mexico.

Each election to seek approval of the issuance of bonds shall conform to the requirements of Sections 1 and 2 of this 2011

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act. Any other election of the authority [including an election to seek approval for the issuance of bonds | shall be conducted at any time approved by the board in accordance with the election laws of New Mexico."

SECTION 64. Section 74-10-15 NMSA 1978 (being Laws 1993, Chapter 319, Section 15) is amended to read:

"74-10-15. CONDUCT OF ELECTION. -- An election held pursuant to the Solid Waste Authority Act shall conform to the requirements of Sections 1 and 2 of this 2011 act, and otherwise shall be conducted in the manner provided by the laws of the state for the conduct of general elections."

SECTION 65. Section 74-10-16 NMSA 1978 (being Laws 1993, Chapter 319, Section 16) is amended to read:

"74-10-16. NOTICE OF ELECTION. -- Notice of [such] an election pursuant to the provisions of the Solid Waste Authority Act shall [be given by publication] conform to the requirements of Section 2 of this 2011 act. No other notice of an election held [under the Solid Waste Authority] pursuant to that act need be given unless otherwise provided by the board."

SECTION 66. Section 74-10-19 NMSA 1978 (being Laws 1993, Chapter 319, Section 19) is amended to read:

"74-10-19. ELECTION RETURNS.--The authority shall appoint an authority precinct board at the authority's expense for each polling place. For authority elections, [held at the time of the general election] the authority shall be provided space in .186019.1

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the polling places where the [general] election is being conducted. Paper ballots shall be used in the conduct of any authority election, and the authority precinct board shall conduct the election as provided in the Election Code where paper ballots are used. The separate authority precinct board shall certify the results of the election in that precinct to the secretary within twelve hours after the close of the polls. The secretary shall canvass the results of the authority election as certified by each of the separate authority precinct boards and shall declare the results of the election at any regular or special meeting held not less than five days following the date of the election. Except as otherwise provided, any proposal submitted at any election held pursuant to the Solid Waste Authority Act shall not carry unless the proposal has been approved by a majority of the qualified electors of the authority voting on the proposal."

SECTION 67. Section 74-10-31 NMSA 1978 (being Laws 1993, Chapter 319, Section 31) is amended to read:

"74-10-31. CONDUCT OF ELECTION.--Elections for imposition of ad valorem taxes shall conform with the requirements of Sections 1 and 2 of this 2011 act, and otherwise shall be conducted in a manner prescribed by the laws of the state for the conduct of general elections and in accordance with the provisions and procedures outlined in the Solid Waste Authority Act for the election of directors."