February 4, 2002

Mr. President:

Your JUDICIARY COMMITTEE, to whom has been referred

SENATE BILL 184

has had it under consideration and reports same with recommendation that it $DO\ PASS$, amended as follows:

- 1. On page 1, line 12, after "TAXES" strike the remainder of the line and strike line 13 and insert in lieu thereof "; DECLARING AN EMERGENCY.".
- 2. On page 3, line 9, strike "Any" and insert in lieu thereof "Except as provided in Section 7-38-61.4, 7-38-69 or 7-38-71 NMSA 1978, any".
- 3. On page 7, between lines 13 and 14, insert the following new paragraphs:
- "(3) if the county has elected, pursuant to Section 7-38-61.1 NMSA 1978, to assume authority for the collection of delinquent taxes, a statement informing the property owner of his right to enter into an installment agreement with the county for payment of delinquent taxes, penalties, interest and costs, in accordance with Section 7-38-68 NMSA 1978;
- (4) information on the name and phone number of the individual in the county the taxpayer can contact to arrange for an installment agreement in accordance with Section 7-38-68 NMSA 1978;".
 - 4. Renumber the succeeding paragraphs accordingly.
- 5. On page 8, between lines 3 and 4, insert the following new section to read:

FORTY- FI FTH LEGI SLATURE SECOND SESSI ON, 2002

SJC/SB 184 Page 2

"Section 6. Section 7-38-53 NMSA 1978 (being Laws 1973, Chapter 258, Section 93) is amended to read:

- "7-38-53. COLLECTION OF DELINQUENT PROPERTY TAXES ON PERSONAL PROPERTY--ASSERTION OF CLAIM AGAINST PERSONAL PROPERTY.--A county treasurer may collect delinquent property taxes on personal property by asserting a claim against the owner's personal property for which taxes are delinquent. A claim shall be asserted by service of a demand warrant by the county treasurer, an employee of his office designated by him, a qualified private attorney retained by the county pursuant to Section 7-38-61.1 NMSA 1978 or the county sheriff upon any person in possession of the personal property subject to the claim."".
 - 6. Renumber the succeeding sections accordingly.
- 7. On page 8, between lines 18 and 19, insert the following subsections:
- "C. if the county has elected, pursuant to Section 7-38-61.1 NMSA 1978, to assume authority for the collection of delinquent taxes, a statement informing the property owner of his right to enter into an installment agreement with the county for payment of delinquent taxes, penalties, interest and costs, in accordance with Section 7-38-68 NMSA 1978;
- D. information on the name and phone number of the individual in the county the taxpayer can contact to arrange for an installment agreement in accordance with Section 7-38-68 NMSA 1978;".
 - 8. Reletter the succeeding subsections accordingly.
 - 9. On page 10, line 19, strike "ON REAL PROPERTY".
- 10. On page 10, line 21, strike "Commencing in the 2003 tax year, a" and insert in lieu thereof "A".

FORTY- FI FTH LEGI SLATURE SECOND SESSI ON, 2002

SJC/SB 184 Page 3

11. On page 11, line 5, after "adoption" strike the remainder of the line and strike line 6 and insert in lieu thereof a period.

- 12. On page 14, line 15, after the comma strike the remainder of the line, strike lines 16 through 19 and strike line 20 through the comma and insert in lieu thereof "that portion equal to the costs incurred by the county, including any amount owed to a qualified private attorney under a contract entered into pursuant to Section 7-38-61.1 NMSA 1978,".
- 13. On page 14, line 23, strike "C. third" and insert in lieu thereof "B. second".
- 14. On page 25, line 3, strike "secretary" and insert in lieu thereof "collecting authority".
- 15. On page 29, line 2, after "portion" strike the remainder of the line, strike lines 3 through 7 and strike line 8 through the comma and insert in lieu thereof "equal to the costs incurred by the county, including any amount owed to a qualified private attorney under a contract entered into pursuant to Section 7-38-61.1 NMSA 1978,".
- 16. On page 29, line 11, strike "(3) third" and insert in lieu thereof "(2) second".
- 17. On page 29, line 16, strike "(4)" and insert in lieu thereof "(3)".
- 18. On page 31, between lines 10 and 11, insert the following new section to read:
- "Section 23. EMERGENCY.--It is necessary for the public peace, health and safety that this act take effect immediately.".

FORTY- FI FTH LEGI SLATURE SECOND SESSI ON, 2002

SJC/SB 184 Page 4 Respectfully submitted, Mi chael S. Sanchez, Chairman Adopted Not Adopted (Chief Clerk) The roll call vote was 5 For 2 Against Yes: No: Komadina, Payne Excused: Feldman, Martinez, Sanchez, M. Absent: None

> .141102.1 .141133.1

S0184JU1