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SENATE BILL 430

**51ST LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2013**

INTRODUCED BY

Michael Padilla

AN ACT

RELATING TO TAXATION; PROVIDING FOR A COUNTY TREASURER TO COLLECT PARTIAL PAYMENTS ON DELINQUENT PROPERTY TAXES.

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

**SECTION 1.** Section 7-38-62 NMSA 1978 (being Laws 1973, Chapter 258, Section 102, as amended) is amended to read:

"7-38-62. AUTHORITY OF DEPARTMENT TO COLLECT DELINQUENT PROPERTY TAXES AFTER RECEIPT OF TAX DELINQUENCY LIST--USE OF PENALTIES, INTEREST AND COSTS.--After the receipt of the tax delinquency list, the department has the responsibility and exclusive authority to take all action necessary to collect delinquent taxes shown on the list. This authority includes bringing collection actions in the district courts based upon the personal liability of the property owner for taxes as well as the actions authorized in the Property Tax Code for

.191344.1

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1 proceeding against the property subject to the tax for  
2 collection of delinquent taxes. Payment of delinquent taxes  
3 listed and any penalty, interest or costs due in connection  
4 with those taxes shall be made to the department if occurring  
5 after the receipt by the department of the tax delinquency  
6 list; however, the department [~~may~~] shall authorize county  
7 treasurers to act as its agents in accepting payments of taxes,  
8 including partial payments and payments pursuant to an  
9 installment agreement entered into pursuant to Section 7-38-68  
10 NMSA 1978, penalties, interest or costs due. Penalties,  
11 interest and costs due received by the department under this  
12 section shall be retained by the department for use, subject to  
13 appropriation by the legislature, in the administration of the  
14 Property Tax Code."

15 SECTION 2. EFFECTIVE DATE.--The effective date of the  
16 provisions of this act is July 1, 2013.

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