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AN ACT

RELATING TO PROPERTY TAXATION; CLARIFYING THAT THE TAXATION  
AND REVENUE DEPARTMENT'S AUTHORIZATION OF A COUNTY TREASURER  
TO ACCEPT PAYMENTS RELATED TO DELINQUENT PROPERTY TAXES  
INCLUDES PAYMENTS PURSUANT TO AN INSTALLMENT AGREEMENT.

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--  
ALLOWING AN AUTHORIZED COUNTY TREASURER TO ACT AS AN AGENT OF  
THE DEPARTMENT--USE OF PENALTIES, INTEREST AND COSTS.--

A. 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  
proceeding against the property subject to the tax for  
collection of delinquent taxes.

B. Payment of delinquent taxes listed and any  
penalty, interest or costs due in connection with those taxes  
shall be made to the department if occurring after the

1 receipt by the department of the tax delinquency list;  
2 however, the department may authorize county treasurers to  
3 act as its agents in accepting payments of taxes, penalties,  
4 interest or costs due to the department, including payments  
5 made pursuant to an installment agreement authorized by  
6 Section 7-38-68 NMSA 1978.

7 C. Penalties, interest and costs due received by  
8 the department pursuant to Subsection B of this section shall  
9 be retained by the department for use, subject to  
10 appropriation by the legislature, in the administration of  
11 the Property Tax Code."

12 SECTION 2. EFFECTIVE DATE.--The effective date of the  
13 provisions of this act is July 1, 2015. \_\_\_\_\_

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