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SENATE BILL 109

53RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2018

INTRODUCED BY

Gregory A. Baca

AN ACT

RELATING TO TAXATION; REQUIRING THE TAXATION AND REVENUE
DEPARTMENT TO ANNUALLY CONDUCT DELINQUENT PROPERTY TAX SALES
FOR ALL PROPERTY LISTED ON EACH COUNTY'S TAX DELINQUENCY LIST.

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

SECTION 1. Section 7-38-65 NMSA 1978 (being Laws 1973,
Chapter 258, Section 105, as amended) is amended to read:

"7-38-65. COLLECTION OF DELINQUENT TAXES ON REAL
PROPERTY--SALE OF REAL PROPERTY.--

A. If a lien exists by the operation of Section
7-38-48 NMSA 1978, the department may collect delinquent taxes
on real property by selling the real property on which the
taxes have become delinquent. The sale of real property for
delinquent taxes shall be in accordance with the provisions of
the Property Tax Code. Real property may be sold for

.209587.1

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1 delinquent taxes at any time after the expiration of three
2 years from the first date shown on the tax delinquency list on
3 which the taxes became delinquent. Real property shall be
4 offered for sale for delinquent taxes either within four years
5 after the first date shown on the tax delinquency list on which
6 the taxes became delinquent or, if the department is barred by
7 operation of law or by order of a court of competent
8 jurisdiction from offering the property for sale for delinquent
9 taxes within four years after the first date shown on the tax
10 delinquency list on which the taxes became delinquent, within
11 one year from the time the department determines that it is no
12 longer barred from selling the property, unless:

13 (1) all delinquent taxes, penalties, interest
14 and costs due are paid by 5:00 p.m. of the day prior to the
15 date of the sale; or

16 (2) an installment agreement for payment of
17 all delinquent taxes, penalties, interest and costs due is
18 entered into with the department by 5:00 p.m. of the day prior
19 to the date of the sale pursuant to Section 7-38-68 NMSA 1978.

20 B. Failure to offer property for sale within the
21 time prescribed by Subsection A of this section shall not
22 impair the validity or effect of any sale that does take place.

23 C. The time requirements of this section are
24 subject to the provisions of Section 7-38-83 NMSA 1978.

25 D. ~~[After January 1, 2014 and]~~ Subject to the

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1 provisions of Subsection A of this section, the department
2 shall annually offer for sale in each county [~~at least one~~] all
3 real property listed on that county's property tax delinquency
4 list. [~~unless~~] The director of the property tax division of
5 the department and the county treasurer may enter into an
6 agreement to postpone the delinquent property tax sale of real
7 property in that county. The agreement to postpone the
8 delinquent property tax sale shall be executed in writing, and
9 copies shall be sent to the secretary of taxation and revenue
10 and the secretary of finance and administration. That
11 agreement shall state the reason for the postponement and the
12 proposed remedy that will allow the department to conduct the
13 sale in the future."

14 SECTION 2. APPLICABILITY.--The provisions of this act
15 apply to property tax years beginning on or after January 1,
16 2019.