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HOUSE BILL 89

**51ST LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2014**

INTRODUCED BY

Rodolpho "Rudy" S. Martinez

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

AN ACT

RELATING TO PROPERTY TAX; CLARIFYING THAT PAYMENT OF DELINQUENT TAXES, PENALTIES AND INTEREST FOR A PROPERTY FOR WHICH TAXES ARE DELINQUENT FOR TWO YEARS OR LESS SHALL BE RETAINED BY A COUNTY TREASURER FOR DISTRIBUTION PURSUANT TO LAW.

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

**SECTION 1.** Section 7-38-61 NMSA 1978 (being Laws 1973, Chapter 258, Section 100, as amended) is amended to read:

"7-38-61. REAL PROPERTY TAXES DELINQUENT FOR MORE THAN TWO YEARS--TREASURER TO PREPARE DELINQUENCY LIST--NOTATION ON PROPERTY TAX SCHEDULE.--

A. By July 1 of each year, the county treasurer shall prepare [a] an annual property tax delinquency list of all real property for which taxes [~~have been~~] are delinquent for more than two years. The tax delinquency list shall

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1 contain the information and be in a form prescribed and  
2 submitted by the date required by department regulations. The  
3 county treasurer shall record the tax delinquency list in the  
4 office of the county clerk. There shall be no recording fee  
5 for recordation of the tax delinquency list. The updated final  
6 property tax sale list shall be recorded with the office of the  
7 county clerk the day following the sale of the property. There  
8 shall be no recording fee for recordation of the final property  
9 tax sale list.

10 B. The county treasurer shall make a notation on  
11 the property tax schedule indicating that the account has been  
12 transferred to the department for collection at the time the  
13 tax delinquency list is mailed to the department."

14 SECTION 2. Section 7-38-62 NMSA 1978 (being Laws 1973,  
15 Chapter 258, Section 102, as amended) is amended to read:

16 "7-38-62. AUTHORITY OF DEPARTMENT TO COLLECT DELINQUENT  
17 PROPERTY TAXES AFTER RECEIPT OF TAX DELINQUENCY LIST--USE OF  
18 PENALTIES, INTEREST AND COSTS.--

19 A. After the receipt of [the] an annual property  
20 tax delinquency list made by a county treasurer pursuant to  
21 Section 7-38-61 NMSA 1978, the department has the  
22 responsibility and exclusive authority to take all action  
23 necessary to collect delinquent taxes shown on the list. This  
24 authority includes bringing collection actions in the district  
25 courts based upon the personal liability of the property owner

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1 for taxes as well as the actions authorized in the Property Tax  
2 Code for proceeding against the property subject to the tax for  
3 collection of delinquent taxes.

4 B. Payment of delinquent taxes listed on the annual  
5 property tax delinquency list and any penalty, interest or  
6 costs due in connection with those taxes shall be made to the  
7 ~~[department if occurring after the receipt by the department of~~  
8 ~~the tax delinquency list; however, the department may authorize~~  
9 ~~county treasurers to act as its agents]~~ county treasurer, who  
10 shall act as an agent of the department in accepting payments  
11 of taxes, penalties, interest or costs due.

12 C. Penalties, interest and costs due received by  
13 the [department under] county treasurer pursuant to Subsection  
14 B of this section shall be [retained by] remitted to the  
15 department at the end of each month for use, subject to  
16 appropriation by the legislature, in the administration of the  
17 Property Tax Code.

18 D. Payment of delinquent taxes for property not on  
19 the most current annual property tax delinquency list and any  
20 penalty or interest in connection with those taxes shall be  
21 retained by the county treasurer for distribution pursuant to  
22 Section 7-38-43 NMSA 1978."

23 **SECTION 3. EFFECTIVE DATE.**--The effective date of the  
24 provisions of this act is July 1, 2014.