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HOUSE BILL 121

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

W. C. "Dub" Williams

AN ACT

RELATING TO TAXATION; CHANGING THE DEADLINE BY WHICH
DELINQUENT PROPERTY TAXES MAY BE PAID TO AVOID SALE OF
PROPERTY.

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. 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
delinquent taxes at any time after the expiration of three

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

13 (1) all delinquent taxes, penalties, interest
14 and costs due are paid [~~by~~] no later than one day before the
15 date of the sale; or

16 (2) an installment agreement for payment of
17 all delinquent taxes, penalties, interests and costs due is
18 entered into with the department [~~by~~] no later than one day
19 before the date of the sale pursuant to Section 7-38-68 NMSA
20 1978.

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

25 Section 2. Section 7-38-66 NMSA 1978 (being Laws 1973,

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1 Chapter 258, Section 106, as amended) is amended to read:

2 "7-38-66. SALE OF REAL PROPERTY FOR DELINQUENT TAXES--
3 NOTICE OF SALE. --

4 A. At least twenty days but not more than thirty
5 days before the date of the sale for delinquent taxes, the
6 department shall notify by certified mail, return receipt
7 requested, to the address as shown on the most recent property
8 tax schedule, each property owner whose real property will be
9 sold that the owner's real property will be sold to satisfy
10 delinquent taxes, unless:

11 (1) all delinquent taxes, penalties, interest
12 and costs due are paid by the date of the sale; or

13 (2) an installment agreement for payment of
14 all delinquent taxes, penalties, interest and costs due is
15 entered into with the department [by] no later than one day
16 before the date of sale in accordance with Section 7-38-68
17 NMSA 1978.

18 B. The notice shall also:

19 (1) state the amount of taxes, penalties,
20 interest and costs due;

21 (2) state the time and place of the sale;

22 (3) describe the real property that will be
23 sold; and

24 (4) contain any other information that the
25 department may require by regulation.

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1 C. At the same time a notice required by
2 Subsection A of this section is sent to the owner of the
3 property, a notice containing the information set out in
4 Subsection B of this section shall also be sent to each person
5 holding a lien or security interest of record in the property
6 if an address for such person is reasonably ascertainable
7 through a search of the property records of the county in
8 which the property is located.

9 D. Failure of the department to mail a required
10 notice by certified mail, return receipt requested, shall
11 invalidate the sale; provided, however, that return to the
12 department of the notice of the return receipt shall be deemed
13 adequate notice and shall not invalidate the sale.

14 E. Proof by the taxpayer that all delinquent
15 taxes, penalties, interest and costs had been paid no later
16 than one day prior to the date of sale shall prevent or
17 invalidate the sale.

18 F. Proof by the taxpayer that the taxpayer has
19 entered into an installment agreement to pay all delinquent
20 taxes, penalties, interest and costs no later than one day
21 prior to the date of sale as provided in Section 7-38-68 NMSA
22 1978 and that timely payments under such agreement are being
23 made shall prevent or invalidate the sale."

24 Section 3. APPLICABILITY. --The provisions of this act
25 apply to sales of real property for delinquent taxes conducted

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1 by the taxation and revenue department on or after July 1,
2 1999.

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1 FORTY-FOURTH LEGISLATURE

2 FIRST SESSION, 1999

3
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6 February 12, 1999

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8 Mr. Speaker:

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10 Your TAXATION AND REVENUE COMMITTEE, to whom has
11 been referred

12
13 HOUSE BILL 121, as amended

14
15 has had it under consideration and reports same with
16 recommendation that it DO PASS, amended as follows:

17 1. Strike House Judiciary Committee Amendment 3.

18
19 2. On page 4, between lines 23 and 24, insert the
20 following new subsection:

21
22 "G. The time requirements of this section are
23 subject to the provisions of Section 7-38-83 NMSA 1978.".

FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

HTRC/HB121, aa

Page 7

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

The roll call vote was 9 For 0 Against

Yes: 9

Excused: Gubbels, Russell, Sandoval, Silva, Stell, Tripp

Absent: None

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HTRC/HB121, aa

Page 8

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

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March 6, 1999

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Mr. President:

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Your JUDICIARY COMMITTEE, to whom has been referred

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HOUSE BILL 121, as amended

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14

has had it under consideration and reports same with
recommendation that it DO PASS.

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Respectfully submitted,

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Michael S. Sanchez, Chairman

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FORTY-FOURTH LEGISLATURE
FIRST SESSION, 1999

1 HTRC/HB121, aa

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2 Adopted _____ Not

3 Adopted _____

4 (Chief Clerk)

(Chief Clerk)

5

6

7

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Date _____

9

10

The roll call vote was 5 For 0 Against

11

Yes: 5

12

No: None

13

Excused: Aragon, McSorley, Tsosie

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Absent: None

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FORTY- FOURTH LEGISLATURE
FIRST SESSION

March 15, 1999

SENATE FLOOR AMENDMENT number _____ to HOUSE BILL 121

Amendment sponsored by Senator Dianna J. Duran

1. Strike Senate Judiciary Committee Amendment 2.

2. On page 2, line 14, strike "one day before the date of the sale" and insert in lieu thereof "one minute before the sale for delinquent taxes commences".

3. On page 2, lines 18 and 19, strike "one day before the date of the sale" and insert in lieu thereof "one minute before the sale for delinquent taxes commences".

4. On page 3, line 12, strike "the date of the sale" and insert in lieu thereof "one minute before the sale for delinquent taxes commences".

5. On page 3, lines 15 and 16, strike the bracket and line-through and "no later than one day before the date of sale"

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FORTY- FOURTH LEGISLATURE
FIRST SESSION

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SF1/HB 121

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and insert in lieu thereof "one minute before the sale for delinquent taxes commences".

Dianna J. Duran

Adopted _____ Not Adopted

(Chief Clerk)

(Chief Clerk)

Date _____

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