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SENATE BILL 104

52ND LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2015

INTRODUCED BY

William E. Sharer

FOR THE REVENUE STABILIZATION AND TAX POLICY COMMITTEE

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

.197746.2

underscored material = new
[bracketed material] = delete

underscored material = new
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1 on the list. This authority includes bringing collection
2 actions in the district courts based upon the personal
3 liability of the property owner for taxes as well as the
4 actions authorized in the Property Tax Code for proceeding
5 against the property subject to the tax for collection of
6 delinquent taxes.

7 B. Payment of delinquent taxes listed and any
8 penalty, interest or costs due in connection with those taxes
9 shall be made to the department if occurring after the receipt
10 by the department of the tax delinquency list; however, the
11 department may authorize county treasurers to act as its agents
12 in accepting payments of taxes, penalties, interest or costs
13 due to the department, including payments made pursuant to an
14 installment agreement authorized by Section 7-38-68 NMSA 1978.

15 C. Penalties, interest and costs due received by
16 the department [~~under~~] pursuant to Subsection B of this section
17 shall be retained by the department for use, subject to
18 appropriation by the legislature, in the administration of the
19 Property Tax Code."

20 **SECTION 2. EFFECTIVE DATE.**--The effective date of the
21 provisions of this act is July 1, 2015.