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HOUSE BILL 88

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

INTRODUCED BY

Kelly K. Fajardo and Alonzo Baldonado and  
William "Bill" R. Rehm and Gail Armstrong and 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

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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

.209386.1

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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.