AN ACT

RELATING TO PROPERTY TAX; ALLOWING COUNTIES TO RETAIN RESPONSIBILITY FOR COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES; REQUIRING RECORDATION OF TAX DELINQUENCY LIST FOR REAL PROPERTY.

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

Section 1. Section 7-38-60 NMSA 1978 (being Laws 1973, Chapter 258, Section 101, as amended) is amended to read:

"7-38-60. NOTIFICATION TO PROPERTY OWNER OF DELINQUENT TAXES.--By June 10 of each year, the county treasurer shall mail a notice to each property owner of property for which taxes have been delinquent for more than two years. The notice shall be in a form and contain the information prescribed by [division] department regulations and shall include the following:

A. a description of the property upon which the

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1   taxes are due;

2   B.   a statement of the amount of property taxes due,

3   the date on which they became delinquent, the rate of accrual of

4   interest and any penalties or costs that may be charged;

5   C.   a statement that the delinquent tax account on

6   real property will be transferred to the [division] department

7   for collection;

8   D.   a statement that if taxes due on real property

9   are not paid within three years from the date of delinquency,

10   the real property will be sold and a deed issued; and

11   E.   a statement that if taxes due on personal

12   property are not paid, the personal property may be seized and

13   sold for taxes under authority of a demand warrant."

14   Section 2.   Section 7-38-61 NMSA 1978 (being Laws 1973,

15   Chapter 258, Section 100, as amended) is amended to read:

16   "7-38-61.   REAL PROPERTY TAXES DELINQUENT FOR MORE THAN

17   TWO YEARS--TREASURER TO PREPARE DELINQUENCY LIST--NOTATION ON

18   PROPERTY TAX SCHEDULE.--

19   A.   By July 1 of each year, the county treasurer

20   shall prepare a property tax delinquency list of all real

21   property for which taxes have been delinquent for more than two

22   years.   The tax delinquency list shall contain the information

23   and be in a form prescribed and submitted by the date required

24   by [division] department regulations.   The county treasurer

25   shall record the tax delinquency list in the office of the
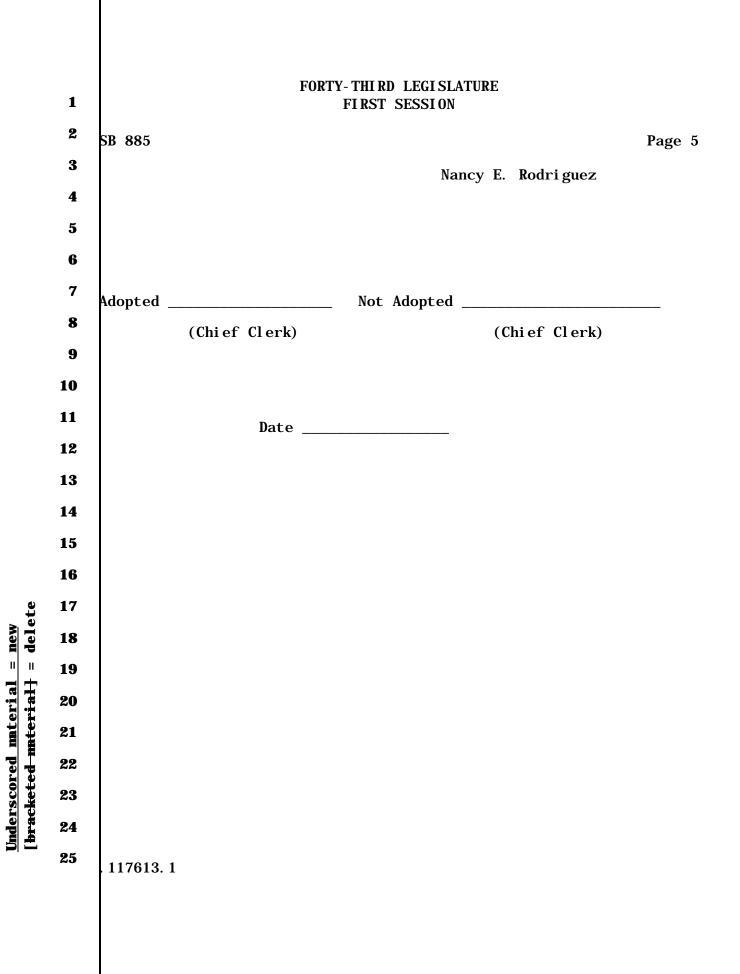
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1   county clerk. There shall be no recording fee for recordation

2   of the tax delinquency list.

3   B.   The county treasurer shall make a notation on the

4   property tax schedule indicating that the account has been

5   transferred to the [division] department for collection at the

6   time the tax delinquency list is mailed to the [division]

7   department."

8   Section 3.   REPEAL.--Section 7-38-64 NMSA 1978 (being Laws

9   1973, Chapter 258, Section 104) is repealed.

10   Section 4.   APPLICABILITY.--The provisions of this act are

11   applicable to the 1998 and subsequent tax years.

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FORTY-THIRD LEGISLATURE

FIRST SESSION

February 24, 1997

SENATE FLOOR AMENDMENT number _____ to SENATE BILL 885

Amendment sponsored by Senator Nancy E. Rodriguez

1.   On page 3, line 2, after the period insert "The updated final property tax sale list shall be recorded with the office of the county clerk the day following the sale of the property. There shall be no recording fee for recordation of the final property tax sale list.".

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Nancy E. Rodriguez

Adopted _____   Not Adopted _____
          (Chief Clerk)   (Chief Clerk)

              Date _____

Underscored material = new
[bracketed material] = delete

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State of New Mexico
House of Representatives

FORTY-THIRD LEGISLATURE

FIRST SESSION, 1997

March 14, 1997

Mr. Speaker:

Your **TAXATION AND REVENUE COMMITTEE,** to whom has been referred

SENATE BILL 885, as amended

has had it under consideration and reports same with recommendation that it **DO PASS**, and thence referred to the **JUDICIARY COMMITTEE.**

Respectfully submitted,

_____

Jerry W Sandel, Chairman

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1

2 Adopted _____   Not Adopted _____

3   (Chief Clerk)

4   (Chief Clerk)

5   Date _____

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7 The roll call vote was_10_ For_0_ Against

8 Yes: 10

9 Excused: Lujan, Porter, Sandoval

10 Absent: None

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State of New Mexico
House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 14, 1997

Mr. Speaker:

Your **TAXATION AND REVENUE COMMITTEE,** to whom has been referred

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has had it under consideration and reports same with recommendation that it **DO PASS**, and thence referred to the **JUDICIARY COMMITTEE.**

Respectfully submitted,

_____

Jerry W Sandel, Chairman

1

2 Adopted _____   Not Adopted _____

3   (Chief Clerk)

4   (Chief Clerk)

5   Date _____

6

7 The roll call vote was_10_ For_0_ Against

8 Yes: 10

9 Excused: Lujan, Porter, Sandoval

10 Absent: None

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State of New Mexico
House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 21, 1997

Mr. Speaker:

Your **JUDICIARY COMMITTEE,** to whom has been referred

SENATE BILL 885, as amended

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

Respectfully submitted,

_____

Thomas P. Foy, Chairman

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1

2 Adopted _____   Not Adopted _____

3   (Chief Clerk)

4   (Chief Clerk)

5   Date _____

6

7 The roll call vote was _7_ For _0_ Against

8 Yes: 7

9 Excused: Alwin, Foy, Luna, Rios, Sanchez, Stewart

10 Absent: None

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