

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HOUSE BILL

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

INTRODUCED BY

DISCUSSION DRAFT

AN ACT

RELATING TO PROPERTY TAX; REQUIRING PAYMENT OF CERTAIN  
DELINQUENT PROPERTY TAXES, PENALTIES, INTEREST AND COSTS DUE TO  
BE MADE TO A COUNTY TREASURER.

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]~~ COUNTY TREASURER TO  
~~[COLLECT]~~ ACCEPT PAYMENT OF DELINQUENT PROPERTY TAXES ~~[AFTER~~  
~~RECEIPT OF]~~ FOR PROPERTY ON TAX DELINQUENCY LIST--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  
on the list. This authority includes bringing collection

underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 actions in the district courts based upon the personal  
2 liability of the property owner for taxes as well as the  
3 actions authorized in the Property Tax Code for proceeding  
4 against the property subject to the tax for collection of  
5 delinquent taxes.

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

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

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