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46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003 INTRODUCED BY

Pete Campos

AN ACT

RELATING TO PROPERTY TAXES; ALLOWING COUNTIES TO CHARGE A

TREASURER'S EQUIPMENT FEE; PROVIDING FOR THE CHARGE ON PROPERTY

TAX BILLS.

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

Section 1. A new Section 7-38-36.2 NMSA 1978 is enacted to read:

"7-38-36.2. [NEW MATERIAL] COUNTY TREASURER'S EQUIPMENT FEE. --

A. The board of county commissioners may, by resolution, provide for a "county treasurer's equipment fee" on all property tax bills in the county to be used to purchase computers and other equipment for the county treasurer's office and staff training on office procedures and equipment. The fee shall be separately identified and stated in the property tax

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bill and shall be included in the total shown in the bill as due. The fee charged on each property tax bill shall not exceed:

- (1) fifty cents (\$.50) in class A counties;
- (2) one dollar (\$1.00) in class B counties with an assessed valuation of over three hundred million dollars (\$300,000,000); and
- (3) two dollars (\$2.00) for all other counties.
- B. The county treasurer's equipment fee shall be collected and its collection enforced as if the fee were a property tax, except that no interest or penalty shall accrue or be charged because of its nonpayment.
- C. The county treasurer's equipment fee shall be deposited in a segregated account and shall be expended as budgeted for the purposes specified in Subsection A of this section. The fee shall not be distributed to the governmental units to which the property tax is distributed pursuant to Section 7-38-43 NMSA 1978."

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