

The Legislature
of the
State of New Mexico

52nd Legislature, 1st Session

LAWS 2015

CHAPTER 44

SENATE BILL 104

Introduced by

SENATOR WILLIAM E. SHARER



FOR THE REVENUE STABILIZATION AND
TAX POLICY COMMITTEE

CHAPTER 44

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 on the list. This authority includes bringing
collection actions in the district courts based upon the
personal liability of the property owner for taxes as well as
the actions authorized in the Property Tax Code for
proceeding against the property subject to the tax for
collection of delinquent taxes.

B. Payment of delinquent taxes listed and any
penalty, interest or costs due in connection with those taxes
shall be made to the department if occurring after the

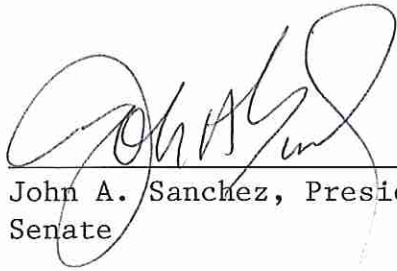
1 receipt by the department of the tax delinquency list;
2 however, the department may authorize county treasurers to
3 act as its agents in accepting payments of taxes, penalties,
4 interest or costs due to the department, including payments
5 made pursuant to an installment agreement authorized by
6 Section 7-38-68 NMSA 1978.

7 C. Penalties, interest and costs due received by
8 the department pursuant to Subsection B of this section shall
9 be retained by the department for use, subject to
10 appropriation by the legislature, in the administration of
11 the Property Tax Code."

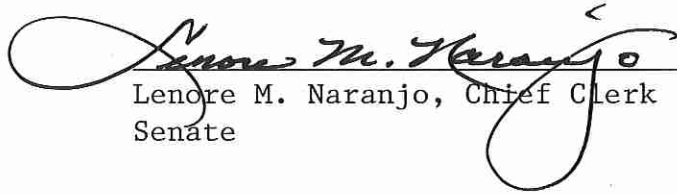
12 SECTION 2. EFFECTIVE DATE.--The effective date of the
13 provisions of this act is July 1, 2015. _____

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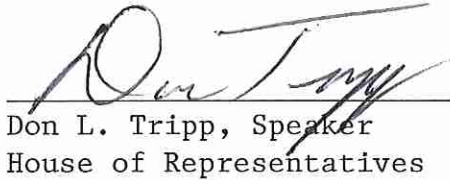
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John A. Sanchez, President
Senate



Lenore M. Naranjo, Chief Clerk
Senate



Don L. Tripp, Speaker
House of Representatives



Denise Ramonas, Chief Clerk
House of Representatives

Approved by me this 6th day of April, 2015



Governor Susana Martinez
State of New Mexico