

SANTA FE COUNTY RESOLUTION

NO. 2013- 89

A RESOLUTION SUPPORTING DELINQUENT PROPERTY TAX PAYMENTS

WHEREAS, NMSA 7-38-62 instills the responsibility and exclusive authority on the Tax and Revenue Department to collect delinquent taxes showing on the tax delinquency list;

WHEREAS, Property Tax Division enters into installment agreements with delinquent taxpayers as a means to collect those taxes;

WHEREAS, New Mexico County Treasurers acknowledge the tracking of payment, the filing of injunctions and liens related to missed payments, and the enforcement of installment agreements, is a function that should remain under the authority, control and within the jurisdiction of the Property Tax Division and the Legal Services Bureau of the Tax and Revenue Department;

WHEREAS, payments by delinquent taxpayers to the Property Tax Division creates an unnecessary, confusing and inefficient third tier of government to which taxpayers are required to make payments;

WHEREAS, the public's right to have updated and accurate information at the local level is compromised by the payment by delinquent taxpayers to the state level where it is retained and not distributed for up to three years;

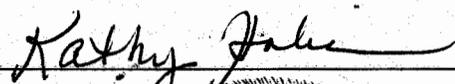
WHEREAS, County Treasurers are equipped with resources, policies, and procedures already in place by which they are able to distribute payments received on behalf of Property Tax Division to them on a monthly basis, enabling the department to perform the necessary enforcement, negotiation, and tracking of all installment agreements;

NOW THEREFORE BE IT RESOLVED THAT the Santa Fe County Board of Commissioners supports legislation that would amend State Statute 7-38-62 to authorize County Treasurers to receive all payments of property taxes, including for those properties that have been turned over to the Property Tax Division for collection and been placed on installment agreements.

ADOPTED this 24th day of September, 2013

APPROVED AS TO FORM:


Stephen C. Ross, County Attorney


Commissioner Kathy Holian, Chair
District 4

ATTEST:


Geraldine Saldaña, County Clerk



9/24/2013

SFC CLERK RECORDED 09/25/2013



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

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I Hereby Certify That This Instrument Was Filed for
Record On The 25TH Day Of September, 2013 at 02:44:46 PM
And Was Duly Recorded as Instrument # 1718987
Of The Records Of Santa Fe County

Deputy  Witness My Hand And Seal Of Office
Geraldine Salazar
County Clerk, Santa Fe, NM

