

SANTA FE COUNTY RESOLUTION

NO. 2013- 90

A RESOLUTION SUPPORTING DELINQUENT PROPERTY TAX LIST DEFINITION

WHEREAS, state statute 7-38-61 NMSA 1978 requires County Treasurers to prepare by July 1 of each year, a property tax delinquency list of all real property for which taxes have been delinquent for more than two years and to transfer those properties to the Property Tax Division (PTD) of the New Mexico Taxation and Revenue Department (TRD) for collection;

WHEREAS, state statute 7-38-62 NMSA 1978 authorizes TRD to collect the delinquent property taxes on the list and to retain penalty, interest, and costs due;

WHEREAS, clarification on the interpretation of these statutes is needed, to assist County Treasurers, state agencies, software companies, delinquent taxpayers, and the general public;

WHEREAS, County Treasurers define the tax delinquency list used in 7-38-61 and 7-38-62 NMSA 1978, as the current annual list;

WHEREAS, PTD believes that there is no provision that allows TRD to permanently stop the collection process against a property, until all delinquent taxes, penalties, interest and costs have been paid, or the property has been sold;

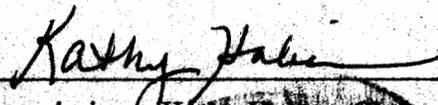
WHEREAS, many properties are not sold if taxpayers are making partial payments toward taxes owed;

NOW THEREFORE BE IT RESOLVED THAT the Santa Fe County Board of Commissioners supports legislation that would clarify the responsibility of County Treasurers and the Property Tax Division, so that if a delinquent property does not appear on the most recent delinquent property tax list, that property reverts back to the County Treasurer for collection, and the penalty and interest collected is distributed to the county.

ADOPTED this 24th day of September, 2013,

APPROVED AS TO FORM:


Stephen C. Ross, County Attorney


Commissioner Kathy Hollan, County District 4

ATTEST

Geraldine Salazar, County Clerk



SFC CLERK RECORDED 09/25/2013



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 2

I Hereby Certify That This Instrument Was Filed for
Record On The 25TH Day Of September, 2013 at 02:46:26 PM
And Was Duly Recorded as Instrument # 1718989
Of The Records Of Santa Fe County

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

