



## Jennifer Taylor Sandoval County Treasurer

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### Summary of New Mexico State Statutes for Property Tax Collection

#### **7-38-36. Preparation and mailing of property tax bills.**

- A. A copy of the property tax schedule prepared by the assessor shall be delivered to the county treasurer on October 1 of each tax year.
- B. Upon receipt of the property tax schedule, the county treasurer shall prepare and mail property tax bills to either the owner of the property or any person other than the owner to whom the tax bill is to be sent. Tax bills shall be mailed no later than November 1 of each tax year. **The validity of the tax, the time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill.**

#### **7-38-39. Protesting values; claim for refund.**

After receiving his property tax bill and after making payment prior to the delinquency date of all property taxes due in accordance with the bill, a property owner may protest the value or classification determined for his property for property taxation purposes, the allocation of value of his property to a particular governmental unit, the application to his property of an administrative fee adopted pursuant to Section 7-38-36.1 NMSA 1978 or a denial of claim for an exemption **by filing a claim for refund with the district court.**

#### **7-38-47. Property taxes are personal obligation of owner of property.**

Property taxes imposed are the personal obligation of the person owning the property on the date on which the property was subject to valuation for property taxation purposes and a personal judgment may be rendered against him for the payment of property taxes that are delinquent together with any penalty and interest on the delinquent taxes. The sale or transfer of property after its valuation date does not relieve the former owner of personal liability for the property taxes imposed for that tax year.

#### **7-38-48. Property Taxes are a lien against real property from January 1 of the tax year.**

Taxes on real property are a lien against the real property from January 1 of the tax year for which the taxes are imposed. The lien runs in favor of the state and secures the payment of taxes on the real property and any penalty and interest that becomes due. The lien continues until the taxes and any penalty and interest are paid. The lien created by the section is a first lien and paramount to any other interest in the property, perfected or unperfected. The annual taxing process provided for in the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] shall continue as to any particular property regardless of prior tax delinquencies or of pending protests, actions for refunds or other tax controversies involving the property, include a sale for delinquent taxes.

#### **7-38-49. Unpaid property taxes; imposition of interest.**

**If property taxes are not paid for any reason within thirty days after the date they are due, interest on the unpaid taxes shall accrue from the thirtieth day after they are due until the date they are paid.** Interest shall accrue at the rate of one percent a month or any fraction of a month. Interest shall accrue whether or not protests have been resolved. However, in the case of a timely protest, interest payable shall be computed on a principal amount equal to the unpaid taxes finally

determined to be due upon resolution of the protest. Interest shall not be imposed on interest or on any penalty.

**7-38-50. Delinquent taxes; civil penalties.**

- A. **If property taxes become delinquent, a penalty of one percent of the delinquent taxes for each month or any portion of a month they remain unpaid shall be imposed, but the total penalty shall not exceed five percent of the delinquent taxes except that, when the penalty determined under the forgoing provision of this subsection is less than five dollars (\$5.00), the penalty imposed shall be five dollars (\$5.00).** A county may suspend for a particular tax year application of the minimum penalty requirements of its subsection by resolution of its county commissioners adopted not later than September 1 of that tax year. A copy of any such resolution shall be forwarded to the county treasurer.
- B. If property taxes become delinquent because of an intent to defraud the property owner, fifty percent of the property taxes due or fifty dollars (\$50.00), whichever is greater, shall be added as penalty.

**7-38-62. Authority of department to collect delinquent property taxes after receipt of tax delinquency list: use of penalties, interest and costs.**

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 included bringing collection actions in the district courts based upon personal liability of the property owner for taxes as well as the actions authorized in the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] for proceeding against the property subject to the tax for collection of delinquent taxes. 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 receipt by the department of the tax delinquency list; however, the department may authorize county treasurers to act as its agents in accepting payment of taxes, penalties, interest or costs due. Penalties, interest and costs due received by the department under this sections shall be retained by the department for use, subject to appropriation by the legislature, in the administration of the Property Tax Code.

REGULATIONS

**3.6.7.71 County treasurers are authorized to act as agent for the department in accepting payments.**

County Treasurers are authorized by the department to act as the departments agent in accepting payment of taxes, penalties and interest due on property shown on the tax delinquency list prepared in accordance with Section 7-38-61 NMSA 1978 after its receipt by the division, unless this agency relationship is revoked by an order of the director. **As the department's agent, however, county treasurers are authorized to accept payment for the properties on delinquency lists only if the payment is for all delinquent taxes, penalties and interest due on the property for all delinquent years. Payments which are for less than all delinquent taxes, penalties and interest may not be accepted by the treasurer.**

*THIS NOTICE is only a brief statement of the provisions of the sections shown above, and related Taxation and Revenue Department regulations. It is not intended to reflect the full contents of these provisions, which may be examined at the office of the County Treasurer.*