

SOCORRO COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION № 2011-28

DEMANDING THAT THE DEPARTMENT OF TAXATION & REVENUE PERFORM ITS
STATUTORY DUTY TO COLLECT DELINQUENT PROPERTY TAXES

WHEREAS, the Board of County Commissioners met in a regularly scheduled meeting on Tuesday, January 25th at 6:00 p.m. in the Socorro County Annex Building, 198 Neel Ave., Socorro, New Mexico; and,

WHEREAS, the County of Socorro, like all other counties in New Mexico, substantially relies on the collection of property taxes to perform the essential functions of county government and to protect the health, safety and welfare of its citizens yet counties do not have the legal authority to foreclose upon delinquent properties to collect those taxes; and,

WHEREAS, the Socorro County Treasurer has reported that 6.5% of all of the parcels of real property within the Socorro County are delinquent; and,

WHEREAS, NMSA 1978, Section 7-38-81 (A) & (C) (1973) & NMSA 1978 Section 7-38-81.1, (D) (2000), respectively, provide that property may not be sold and proceedings may not be initiated for the collection of property taxes that have been delinquent for more than ten (10) years and that property taxes that have been delinquent for more than ten years, together with an penalties and interest, are presumed to have been paid; and,

WHEREAS, there has not been a sale of delinquent properties in Socorro County for well over a decade which has resulted in the loss of hundreds of thousands of dollars in essential county funding due to the operation of law as provided by NMSA 1978, Section 7-38-81.1 (C) (2000); and,

WHEREAS, NMSA 1978, Section 7-38-62 (1990) provides in part that the New Mexico Department of Taxation and Revenue “has the responsibility and exclusive authority to take all action necessary to collect delinquent taxes. . .” including “bringing collection actions in the district courts based upon the personal liability of the property owner for taxes. . .” (Emphasis Added).

WHEREAS, the Board of County Commissioners passed resolution 2010-31 on March 9, 2010 demanding the Department of Taxation and Revenue perform its statutory duty to collect delinquent taxes via a tax foreclosure sale in Socorro County; and

WHEREAS, as of the date of this resolution the Taxation and Revenue Property Tax Division Delinquency Bureau has failed to execute even a partial sale of eligible properties in Socorro County; and

WHEREAS, the Taxation and Revenue Property Tax Division has ordered Socorro County to increase the “state cost fees” assessed to delinquent taxpayers from \$50 to \$125 per parcel without first holding a public hearing or otherwise giving the public or the County any notice or opportunity to be heard on the subject of the increase; and

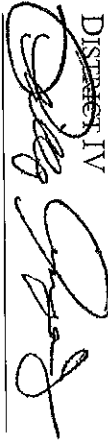
WHEREAS, Socorro County will incur significant cost to reprogram the Socorro County Treasurer’s Data Now software to comply with this fee increase; and

NOW THEREFORE, BE IT RESOLVED, by the Socorro County Board of County Commissioners that it again formally requests and demands the Department of Taxation and Revenue perform its statutory duty to collect delinquent taxes and that the Department hold a, long overdue, tax foreclosure sale of Socorro County parcels within the calendar year; and

APPROVED, ADOPTED, AND PASSED on this 25th day of January, 2011.

BOARD OF COUNTY COMMISSIONERS


DANIEL P. MONETTE, CHAIR
DISTRICT IV


PHILLIP ANAYA, COMMISSIONER
DISTRICT III


PAULINE JARAMILLO, VICE-CHAIR
DISTRICT I


RÓMULO J. GRIEGO, COMMISSIONER
DISTRICT II


JUAN JOSE GUTIERREZ, COMMISSIONER
DISTRICT V

ATTEST BY:


REBECCA (BECKY) VEGA, COUNTY CLERK

