

SOCORRO COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION No 2012-64
REQUESTING 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, July 10, 2012 at 10:00 a.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 the majority of delinquent real properties within Socorro County for tax years 2002 through 2011 are Rio Grande Estates and Valle de Manana consisting of 80% of total delinquent parcel count equaling 39% of total dollar amount and generate approximately \$22.00 per parcel; and.

WHEREAS, the associated cost for processing yearly tax bills and delinquent notices versus revenue generated is a tremendous net loss of revenue for Socorro County; 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, prior to the May 26, 2011 delinquent tax sale where 50 parcels of land were auctioned, there had 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 and resolution 2011-28 on January 25, 2011 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 Taxation and Revenue Property Tax Division Delinquency Bureau has conducted multiple auctions in other counties but has failed to execute yearly auctions of eligible properties in Socorro County; and

WHEREAS, over a year has passed since the May 26, 2012 delinquent tax sale and the County has no indications from the Department that another sale in Socorro County is being considered; 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

NOW THEREFORE, BE IT RESOLVED, by the Socorro County Board of County Commissioners that it again formally requests 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 10 day of July, 2012.

BOARD OF COUNTY COMMISSIONERS

Absent
DANIEL P. MONETTE, CHAIR
DISTRICT IV

[Signature]
PAULINE JARAMILLO, VICE-CHAIR
DISTRICT I

[Signature]
PHILLIP ANAYA, COMMISSIONER
DISTRICT III

Absent
RUMALDO J. GRIEGO, COMMISSIONER
DISTRICT II

[Signature]
JUAN JOSE GUTIERREZ, COMMISSIONER
DISTRICT V

ATTEST BY:

[Signature]
REBECCA (BECKY) VEGA, COUNTY CLERK