



RESOLUTION 2019-15

Authorizing the Pre-payment of Property Taxes

WHEREAS, the Board of County Commissioners met in a Regular Meeting on Tuesday, April 2, 2019 at 9:00 a.m. in the Roosevelt County Courthouse, Commission Room, 109 W. 1st. Street, Portales, NM; and

WHEREAS, NMSA 1978, Section 4-38-13(1876) provides that: "The Board of County Commissioners shall have the power at any session to make such orders concerning the property belonging to the county as they may deem expedient;" and,

WHEREAS, NMSA 1978, Section 7-38-42(2003) states that the County Treasurer has the responsibility and authority for collection of taxes and any penalties or interest due under the Property Tax Code except for the collection of delinquent taxes, penalties and interest authorized to be collected by the department under section 7-38-62 NMSA 1978; and,

WHEREAS, NMSA 1978, Section 7-38-38.2 (1987) sets the due dates of county collected property as being due the County Treasurer in two equal installments due on November 10 of the tax year in which the tax bill was prepared and mailed and on April 10 of the following year; and,

WHEREAS, NMSA 1978 SECTION 7-38-38.2(1978) and NMSA 1978, Section 7-38-38.3(2008) permits a Board of County Commissioners the authority to provide property owners the option of making pre-payments of property taxes with the adoption of an authorizing resolution; and,

WHEREAS, NMSA 1978, Section 7-38-2(1987) and the Board of County Commissioners and County Treasurer agree that the optional pre-payment of property taxes is in the best interest of the County and the County's taxpayers.

NOW, THEREFORE, BE IT RESOLVED, by the Roosevelt board of County Commissioners that the pre-payment of property taxes required to be collected by the Roosevelt County Treasurer are hereby authorized in accordance with the following procedures:

1. **Pre-Payment Option 1.** (Per S 7-38-38.2).
 - A. Taxpayers or persons who are responsible by contract for paying property taxes on behalf of the property owner may make pre-payments utilizing this option if the amount of property tax due for the prior property tax year was at least one hundred dollars(\$100).
 - B. A pre-payment of the first installment due may be made by July 10 in an amount equal to twenty-five percent of the prior year's property tax bill. The amount of the pre-payment shall be credited against the first installment due.
 - C. A pre-payment of the second installment due may be made by January 10 in an amount equal to fifty percent of the second installment due. The amount of the pre-payment shall be credited against the second installment due.

2. **Pre-Payment Option 2.** (Per S 7-38-38.3).
 - A. Taxpayers or persons who are responsible by contract for paying property taxes on behalf of the property owner may make pre-payments of property taxes in 10 monthly payments beginning June 1 of the year in which the tax bill is prepared and ending March 1 of the following year.
 - B. The first 9 monthly payments shall each be in an amount equal to ten percent of the prior year's property tax bill and the final payment on March 1 shall be an amount equal to the balance of the tax due.



3. **Overpayment Application** (Per S 7-38-38).

- A. If a taxpayer remits an amount in payment of his or her property taxes that exceeds the total property tax liability shown on the property tax bill, together with any applicable penalty and interest computed to the date payment is received by the County Treasurer, a refund of the amount in excess will be made in the event that a written request for the refund is made by the taxpayer and received by the County Treasurer within 60 days of the date the excess payment is received by the Treasurer.
- B. If a request for refund is not made within 60 days the Treasurer shall apply the overpayment to the next year's property taxes as a pre-payment.
- C. If the County Treasurer on his/her own initiative determines by June 30 of the year following the year for which taxes are imposed that an excess payment has been made the County Treasurer may issues a refund.

4. **Escrow Rule.**

The above options may not be exercised if taxes are escrowed for the property owner and included in the property owner's monthly mortgage payment.

BE IT FURTHER RESOLVED that the county Treasurer shall make a concerted effort to apprise taxpayers of the options provided in the section by publication in a newspaper of general circulation in the county or through other media coverage.

PASSED, APPROVED, and ADOPTED this 2nd day of April, 2019.

ATTEST:

Nathalia Baca
Stephanie Hicks, Roosevelt County Clerk
Nathalia Baca,
Chief Deputy County Clerk

**BODY OF COUNTY COMMISSIONERS
ROOSEVELT COUNTY, NEW MEXICO**

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Matthew Hunton, Vice-Chair – District II

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Page: 2 of 2 Fee: 0
Stephanie Hicks, Roosevelt Co. Clk., Roosevelt, NM