

**VALENCIA COUNTY**  
**PRODUCTION AND MAILING OF TAX BILLS &**  
**IFB #VCB-FY18-001**

**Amendment #1**  
**&**  
**Questions and Answers #1**

**July 24, 2017**

**Preface/Disclaimer:**

We have strived to capture and answer all questions received to date. However it is possible we missed some. If you find that a question you asked is not included below, or is not phrased such that you receive an answer that fits your intended question, it is your responsibility to contact us as soon as possible so we may note and answer that question(s) in a subsequent release of answers.

**Questions and Answers #1**

1. Would Valencia County consider dropping the requirement for an in-state vendor?

[ANSWER: Yes, the IFB is amended to delete the mandatory requirement as seen in Section IV. B. 8 and open the opportunity to out of state vendors to bid on this procurement.]

2. How is the vendor supposed to handle “house holding” of tax bills, bi-fold or flat envelope?

[ANSWER: Vendor shall handle these mailing in the most reasonable cost effective manner. Also see Appendix B, Attachment 2, Scope of Work. 1.3.6. Please note that the VC Treasurer’s Staff pulls the majority of one owner multiple properties and processes them in-house. The awarded vendor may need to handle a few but the amount will be relatively low. The quantity will be under twenty (20) per owner.]

3. What size of coupon is required for the bank to process?

[ANSWER: This information should be based on an industry standard. VC's contract for lockbox services will be expiring very soon and a new IFB released. Specific bank preferences should not be a factor.]

4. How many colors will be needed on the delinquent notice and on the delinquent insert?

[Answer: There will be two colors on each.]

5. Can you provide a sample of last year's tax bill?

[Answer: A sample is provided below although it is not currently the approved format for the next tax bill cycle. That will be developed and finalized between the VC Treasurer and the awarded vendor.]

6. Can you provide a sample of last year's tax bill insert?

[Answer: See answer to number 5.]

7. Can you provide a sample of last year's delinquent notices?

[Answer: See answer to number 5.]

8. Can you provide a sample of the delinquent notice insert?

[Answer: See answer to number 5.]

9. Will there be a graph on the tax bill and will it need to be multicolored?

[Answer: It is anticipated that there will be a pie graph on the tax bill. If the use of color is more expensive on the pie graph it is acceptable to use a grey scale.]

10. Will there be prepaid postage on return envelopes?

[Answer: No]

**Sample of Last year's tax bill (two sided)**

**Front**

Contact your Mortgage/Escrow to Confirm Payment

# 2015 TAX BILL

TREASURER VALENCIA COUNTY  
P.O. BOX 939 • LOS LUNAS, NM 87031  
(505) 866-2090

To pay online, please visit our website:  
[http://www.co.valencianm.us/digital/mortgageandpay\\_tax\\_bill.html](http://www.co.valencianm.us/digital/mortgageandpay_tax_bill.html)

ACCOUNT #

PARCEL #



YOUR CANCELLED CHECK  
IS YOUR RECEIPT

PLEASE READ TAXPAYER'S  
REMEDIES AND REMEDIES  
AVAILABLE TO THE TAXING  
AUTHORITIES ON BACK PAGE.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT TAX RATES ARE EXPRESSED IN DOLLARS PER THOUSAND. TAXABLE VALUE IS 33 1/3% OF FULL VALUE.

DISTRIBUTION	TAX RATES	TAX AMOUNT	CLASSIFICATION TYPE	FULL VALUE	TAXABLE VALUE
<b>TOTAL 2015 TAX DUE ▶</b>				<b>TOTAL VALUE ▶</b>	

YEAR	TAX	INTEREST	PENALTY	PAST DUE AMOUNT

PAST DUE TAXES  
IF ANY, MUST BE  
PAID BEFORE  
ACCEPTING CURRENT  
YEAR PAYMENT

PLEASE KEEP THIS PORTION FOR YOUR RECORDS

## SECOND HALF PAYMENT STUB

PLEASE MAKE CHECKS PAYABLE TO:  
VALENCIA COUNTY TREASURER  
P.O. BOX 939  
LOS LUNAS, NM 87031-0939

PRINT THIS  
ACCOUNT NUMBER  
ON YOUR CHECK

THIS BILL IS DUE BY **APRIL 10, 2016**, TO AVOID PENALTY AND INTEREST CHARGES,  
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: **MAY 10, 2016**.

2015  
SECOND HALF

PLEASE USE THE BACK OF THIS COUPON FOR ADDRESS CHANGE.  
DO NOT WRITE ON THE FACE OF THIS STUB. IT COULD CAUSE A PAYMENT POSTING DELAY.

## FIRST HALF PAYMENT STUB

PLEASE MAKE CHECKS PAYABLE TO:  
VALENCIA COUNTY TREASURER  
P.O. BOX 939  
LOS LUNAS, NM 87031-0939

PRINT THIS  
ACCOUNT NUMBER  
ON YOUR CHECK

THIS BILL IS DUE BY **NOVEMBER 10, 2015**, TO AVOID PENALTY AND INTEREST CHARGES,  
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: **DECEMBER 10, 2015**.

2015  
FIRST HALF

PLEASE USE THE BACK OF THIS COUPON FOR ADDRESS CHANGE.  
DO NOT WRITE ON THE FACE OF THIS STUB. IT COULD CAUSE A PAYMENT POSTING DELAY.

## FULL YEAR PAYMENT STUB

PLEASE MAKE CHECKS PAYABLE TO:  
VALENCIA COUNTY TREASURER  
P.O. BOX 939  
LOS LUNAS, NM 87031-0939

PRINT THIS  
ACCOUNT NUMBER  
ON YOUR CHECK

THIS BILL IS DUE BY **NOVEMBER 10, 2015**, TO AVOID PENALTY AND INTEREST CHARGES,  
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: **DECEMBER 10, 2015**.

2015  
FULL  
PAYMENT

PLEASE USE THE BACK OF THIS COUPON FOR ADDRESS CHANGE.  
DO NOT WRITE ON THE FACE OF THIS STUB. IT COULD CAUSE A PAYMENT POSTING DELAY.

**Sample of Last year's tax bill (two sided)**

**Back**

**Seen Below**

**NOTICE: THIS BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF THE TAX. TAXPAYER'S REMEDIES AND REMEDIES AVAILABLE TO THE TAXING AUTHORITIES FOR NON-PAYMENT OF AMOUNTS DUE ARE FOUND BELOW. IF AMOUNT IS LESS THAN \$10.00, YOU MUST PAY IN FULL.**

PROPERTY TAXES ARE PAYABLE TO THE COUNTY TREASURER IN NOT MORE THAN TWO (2) EQUAL INSTALLMENTS.

- THE FIRST HALF PAYMENT IS DUE NOVEMBER 10, 2015 AND IS DELINQUENT AFTER DECEMBER 10, 2015.
- THE SECOND HALF PAYMENT IS DUE APRIL 10, 2016 AND IS DELINQUENT AFTER MAY 10, 2016.

These statutory due dates are applicable for this tax period, unless modified or extended by Property Tax Division of New Mexico Taxation and Revenue Department.

THESE DATES ARE APPLICABLE FOR THE 2015 TAXES. 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 (STATUTE 7-38-30b NMSA 1978).

THE VALENCIA COUNTY TREASURER'S OFFICE COLLECTS THE PROPERTY TAXES FOR THE STATE, COUNTY, MUNICIPALITIES, SCHOOLS, AND OTHER TAXING AGENCIES WITHIN THE BOUNDARIES OF VALENCIA COUNTY. THE COUNTY TREASURER DOES NOT DETERMINE THE ASSESSED VALUATIONS, THE TAX RATES OR THE AMOUNT OF TAXES.

IN AN EFFORT TO SAVE YOUR TAX DOLLARS, YOU WILL NOT BE MAILED A RECEIPT. IF YOU PAY BY CHECK OR MONEY ORDER, THE INTERNAL REVENUE SERVICE WILL ACCEPT A CANCELLED CHECK OR MONEY ORDER RECEIPT AS PROOF OF PAYMENT. I URGE YOU TO PAY BY MAIL, IF POSSIBLE. IT WILL SAVE YOU A LONG WAIT IN LINE, AND THE PRICE OF A STAMP IS MORE THAN WORTH THE TIME YOU WILL SAVE.

**PAYMENT VERIFICATION**

IF CHECK IS GIVEN IN PAYMENT OF TAXES, THE TAX BILL IS NOT CONSIDERED PAID UNTIL CHECK HAS CLEARED TAXPAYER'S BANK OR OTHER FINANCIAL INSTITUTION. PLEASE ALLOW A MINIMUM OF 30 DAYS FOR YOUR CHECK TO CLEAR THE BANK.

**DELINQUENT TAXES**

REAL PROPERTY MAY BE SOLD FOR DELINQUENT TAXES AT ANY TIME AFTER THE EXPIRATION OF THREE YEARS FROM THE FIRST DATE SHOWN ON THE TAX DELINQUENCY LIST ON WHICH THE TAXES BECAME DELINQUENT UNLESS ALL DELINQUENT TAXES, PENALTIES, INTEREST AND COSTS DUE ARE PAID BY 5:00 P.M. OF THE DAY PRIOR TO THE DATE OF THE SALE OR AN AGREEMENT FOR PAYMENT OF ALL DELINQUENT TAXES, PENALTIES, INTERESTS AND COSTS DUE IS ENTERED INTO WITH THE STATE PROPERTY TAX DIVISION (STATUTE 7-38-45 NMSA 1978). FOR PAYMENT OF THESE DELINQUENT TAXES, NO PERSONAL CHECKS WILL BE ACCEPTED. PAYMENT MUST BE MADE TO THE COUNTY TREASURER BY CASH, CASHIER'S CHECK, CERTIFIED CHECK OR MONEY ORDER.

**STATE COST**

A STATE PROCESSING COST WILL BE ADDED BY THE COUNTY TREASURERS TO THE DELINQUENT TAXES. PENALTIES AND INTEREST WHICH ARE COLLECTED ON PROPERTIES THAT APPEAR ON THE TAX DELINQUENCY LIST SUBMITTED TO THE STATE.

**TAXPAYER OPTION**

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 THE PROPERTY TO A PARTICULAR GOVERNMENTAL UNIT OR A PERSON OR A CLAIM FOR AN EXEMPTION OR FILING A CLAIM FOR RECORD IN DISTRICT COURT NO LATER THAN SIXTY (60) DAYS AFTER THE FIRST INSTALLMENT OF THE TAX BILL IS DUE (STATUTE 7-38-20 AND 7-38-49 NMSA 1978).

**OPTIONS AVAILABLE TO THE TAXING AUTHORITIES FOR NON-PAYMENT OF TAXES**

- PROPERTY TAXES THAT ARE NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DATE ON WHICH THEY ARE DUE ARE CONSIDERED TO BE DELINQUENT (STATUTE 7-38-45 NMSA 1978).
- PROPERTY TAXES 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 (JANUARY 1) 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 (STATUTE 7-38-47 NMSA 1978).
- TAXES ON REAL PROPERTY ARE A LIEN AGAINST THE REAL PROPERTY FROM JANUARY 1 OF THE TAX YEAR FOR WHICH THE TAXES ARE IMPOSED (STATUTE 7-38-48 NMSA 1978).
- DELINQUENT PROPERTY TAXES ON PERSONAL PROPERTY MAY BE COLLECTED BY ASSERTING A CLAIM AGAINST THE OWNER'S PERSONAL PROPERTY FOR WHICH TAXES ARE DELINQUENT (STATUTE 7-38-53 NMSA 1978).
- DELINQUENT TAXES ON REAL PROPERTY MAY BE COLLECTED BY SELLING THE REAL PROPERTY ON WHICH TAXES HAVE BECOME DELINQUENT (STATUTE 7-38-62 NMSA 1978).

**INTEREST**

IF PROPERTY TAXES ARE NOT PAID FOR ANY REASON WITHIN THIRTY (30) 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 (1%) PER MONTH OR ANY PORTION OF A MONTH (STATUTE 7-38-49 NMSA 1978).

**PENALTY**

IF PROPERTY TAXES BECOME DELINQUENT, A PENALTY OF ONE PERCENT (1%) 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 (5%) OF THE DELINQUENT TAXES (STATUTE 7-38-50 NMSA 1978).

**TAX RATE**

THE TAXABLE VALUE IS APPROXIMATELY ONE-THIRD OF THE FULL ASSESSED VALUE. THE NET TAXABLE VALUE IS THE TAXABLE VALUE LESS ANY EXEMPTIONS. THE TAX RATE (OR MILL LEVY RATE) REPRESENTS DOLLARS PER THOUSAND OF THE NET TAXABLE VALUE (NTV). TO REACH THE TAX AMOUNT IMPOSED FOR EACH LEVY, MULTIPLY THE TAX RATE AGAINST THE NET TAXABLE VALUE.

**ATTENTION MANUFACTURED HOME OWNERS**

BEFORE A TRANSFER OF MANUFACTURED HOME TITLE CAN BE ISSUED BY THE NEW MEXICO MOTOR VEHICLE DEPT. OR BEFORE A NEW MEXICO TRANSPORTATION DIVISION MANUFACTURED HOME MOVING PERMIT CAN BE ISSUED, A MANUFACTURED HOME PROPERTY TAX RELEASE MUST BE OBTAINED FROM THE COUNTY ASSESSOR BEFORE PAYMENT OF CURRENT AND PRIOR YEAR TAXES. CERTIFIED CHECKS WILL BE ACCEPTED. PAYMENT MUST BE MADE TO THE COUNTY TREASURER BY CASH, CASHIER'S CHECK, CERTIFIED CHECK OR MONEY ORDER.

**ATTENTION MOBILE HOME OWNERS**

ACCORDING TO THE VALENCIA COUNTY RESOLUTION NO. 98-28, THERE WILL BE A \$25.00 FEE ON ANY MOBILE HOME THAT HAS DELINQUENT TAXES DUE.

YOUR REQUEST FOR AN ADDRESS CHANGE WILL BE FORWARDED TO THE VALENCIA COUNTY ASSESSOR FOR CORRECTION AFTER YOUR TAX PAYMENT HAS BEEN PROCESSED. OUR TAX BILLS ARE PREPARED ACCORDING TO THEIR RECORDS. PLEASE VERIFY WITH THE COUNTY ASSESSOR THAT YOUR ADDRESS HAS BEEN CORRECTED. CHANGES WILL FIRST APPEAR ON YOUR 2016 TAX RECORDS.

CORRECT NAME AND MAILING ADDRESS		
NAME		
ADDRESS		
CITY	STATE	ZIP CODE

YOUR REQUEST FOR AN ADDRESS CHANGE WILL BE FORWARDED TO THE VALENCIA COUNTY ASSESSOR FOR CORRECTION AFTER YOUR TAX PAYMENT HAS BEEN PROCESSED. OUR TAX BILLS ARE PREPARED ACCORDING TO THEIR RECORDS. PLEASE VERIFY WITH THE COUNTY ASSESSOR THAT YOUR ADDRESS HAS BEEN CORRECTED. CHANGES WILL FIRST APPEAR ON YOUR 2016 TAX RECORDS.

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ADDRESS		
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CORRECT NAME AND MAILING ADDRESS		
NAME		
ADDRESS		
CITY	STATE	ZIP CODE

## Sample last year's tax bill insert (Front)

### VALENCIA COUNTY GOVERNMENT MAILING ADDRESSES • PHONE NUMBERS • OFFICE HOURS

#### VALENCIA COUNTY TREASURER

P.O. Box 939 • Los Lunas, New Mexico 87031-0939

Phone Number(s): (505) 866-2090; Fax number (505) 866-2428.

website: [www.co.valencia.nm.us](http://www.co.valencia.nm.us)

Office Hours: Monday through Friday, 8:00 AM to 5:00 PM (Mountain Standard Time)

To pay online, please visit our website:

[http://www.co.valencia.nm.us/departments/treasurer/Pay\\_taxes.html](http://www.co.valencia.nm.us/departments/treasurer/Pay_taxes.html)

#### VALENCIA COUNTY CLERK

P.O. Box 969

Los Lunas, New Mexico 87031-0969

Phone Number(s): (505) 866-2073

Office Hours: Monday through Friday, 8:00 AM to 5:00 PM (Mountain Standard Time)

Contact the County Clerk directly to:

- Record a deed, real estate contract, mortgage, death certificate and plats.  
Recording Fee for documents: \$25.00
- Obtain a copy of your recorded deed, real estate contract, or mortgage.  
Copy Fee: \$1.00 per page, \$3.50 for certified copies.  
Plats: \$25.00
- Register to vote.
- Obtain a marriage license: \$25.00
- Obtain information on recorded liens.
- Obtain business license - unincorporated areas of Valencia county.

#### VALENCIA COUNTY ASSESSOR

P.O. Box 909

Los Lunas, New Mexico 87031-0909

Phone Number(s): (505) 866-2060 or 866-2065.

Office Hours: Monday through Friday, 8:00 AM to 5:00 PM (Mountain Standard Time)

Contact the County Assessor directly to:

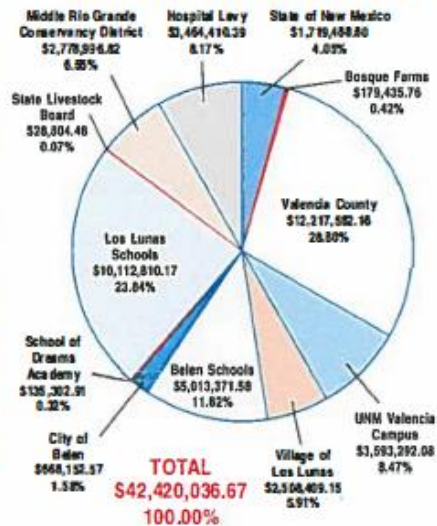
- Assess / render property, structures, manufactured home, livestock or personal property.  
To assess real property send the County Assessor a copy of recorded deed or real estate contract.
- Change or transfer the ownership of either property or manufactured home.
- Change mailing address on 2016 Notice of Valuation AND 2016 Property Tax Bill.
- Apply for a veteran or head of household exemption. (New Mexico residents only)
- Apply for the agricultural special method of valuation.
- Obtain information on property's appraisal and/or assessed valuation.
- Obtain a manufactured home tax release.
- View or obtain a copy of a county map.
- Formally appeal valuation of property.

#### 2016 NOTICE OF VALUATION

New Mexico Law requires the County Assessor to mail notice to property owner informing them of the net taxable value of property no later than April 1st of each year. The assessment for 2016 will remain the same as it was for 2015 on unimproved subdivided properties where an insignificant amount of sales have occurred since the previous re-valuation. The amount listed on this tax bill under "TAXABLE VALUE" (33 1/3% of full value) is the January 1, 2015 assessment of the property. If there is a change in valuation, notification will be sent by April 1, 2016. Properties that do not meet this criteria will receive a separate Notice of Value by April 1, 2016. Formal appeals of the valuation (not the taxes) established by the Assessor's Office must be done in person, in writing or telephone by April 30, 2016. The Assessor's Office is open all year to answer questions pertaining to property assessment.

\*\* PLEASE NOTE: This notice is sent to you in compliance with Chapter 7, Article 38, Section 20, Paragraph A of the New Mexico Constitution.

### YOUR 2014 TAX DOLLARS AND HOW THEY WERE SPENT



## Sample last year's tax bill insert (back)

### PLEASE READ BOTH SIDES OF THIS NOTICE BEFORE MAKING YOUR TAX PAYMENT

Dear Valencia County Property Owner,

This bill is one of approximately 203,000 tax bills mailed by the Valencia County Treasurer. It is the **ONLY NOTICE** you will receive for payment of both installments of your 2015 property tax.

Enclosed is your 2015 Property Tax Bill. You will find on your tax bill a complete description of the property, the assessed value, and tax amount due.

If you own multiple properties and each of your tax bills has not been received by November 30, please contact this office.

**FAILURE TO RECEIVE A TAX BILL WILL NOT RELIEVE THE TAXPAYER FROM THE RESPONSIBILITY TO MAKE PAYMENTS BY THE DELINQUENT DATES (Statute 7-38-36B NMSA 1978).**

Did you know that the tax dollars that you pay each year are distributed to the agencies listed in the graph on the reverse side of this notice? The Valencia County Treasurer's Office collects property taxes, invests the monies and then distributes the taxes to the State, County, municipalities, and other taxing agencies within the boundaries of Valencia County. The County Treasurer's Office **DOES NOT** determine the assessed valuation, the tax rate, or the amount of taxes due.

**ANY INFORMATION REQUESTS AS TO PROCEDURES, TRANSFER OF PROPERTY OWNERSHIP, ADDRESS CHANGES, OR ASSESSED VALUATION OF PROPERTY SHOULD BE DIRECTED TO THE VALENCIA COUNTY ASSESSOR AT P.O. BOX 909, LOS LUNAS, NEW MEXICO 87031-0909.** If there has been an ownership change, please forward this bill to the **NEW OWNER**.

If you have had an address change please complete the information on the reverse side of the appropriate payment stub. Your request for an address change will be forwarded to the Valencia County Assessor for correction **AFTER** your tax payment has been processed. **OUR TAX BILLS ARE PREPARED ACCORDING TO THEIR TAX RECORDS.** Please verify with the **COUNTY ASSESSOR** that your address has been corrected. Changes will first appear on your 2016 Property Tax Bill.

**PROPERTY TAXES ARE YOUR RESPONSIBILITY.** If your property is mortgaged, please forward this tax bill to your mortgage company for payment. Contact your Mortgage/Escrow to confirm payment.

Make your check payable to the Valencia County Treasurer. Please write your Account Number and Parcel ID Number on your check drawn on a bank that is a member of the Federal Reserve System. Returned checks plus a \$31.74 collection fee may be debited from your account electronically or by way of paper draft, by this merchant or this merchant's representative. FISERV at 1-800-666-5222. (County resolution 2001-32) **DO NOT SEND CASH.** Detach the appropriate payment stub and enclose it with your remittance in the envelope provided. **PLEASE BE SURE TO SIGN YOUR CHECK.**

The post marked date on your payment envelope determines the timeliness of your property tax payment. **NOT** the date of your check. Any 2015 first half or full year property tax payments post marked after the December 10, 2015 delinquency date will be charged interest and penalty. (See options available to taxing authorities on the back panel of your tax bill.) Any second half 2015 property tax payments post marked after the second half delinquency date of May 10, 2016 will also be charged interest and penalty.

Your cancelled check is your receipt. If you require an additional receipt, please send a self addressed stamped envelope.

My staff and I are available to answer questions relating to your taxes. Please contact this office if we may be of assistance. Our office is open 8:00 to 5:00 Mountain Standard Time, Monday through Friday, or telephone us at (505) 866-2090; Fax number (505) 866-2428.

Sincerely,

**Dorothy L. Lovato**  
Valencia County Treasurer

**Sample of Last year's delinquent notice (one sided)**

**NOTICE OF  
DELINQUENT TAXES**

**Deseri Sichler  
Valencia County Treasurer**

P.O. Box 939  
Los Lunas, New Mexico 87031-0939  
www.co.valencia.nm.us

**You may now pay your taxes by phone or online  
(505) 866-2090**

**<https://pay.paygov.us/ValenciaCounty>  
a convenience fee will be charged**

NC-26 RN-002 AC R017065  
LAMERAND SYLVIA AKA BLOCKER  
PO BOX 5345  
PLANT CITY, FL 33563



**INTEREST**

Pursuant to 7-38-49 NMSA 1978, if property taxes are not paid for any reason within thirty (30) 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 (1%) a month or any fraction of a month.

**PENALTY**

Pursuant to 7-38-50 NMSA 1978, if property taxes become delinquent, a penalty of one percent (1%) 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 (5%) of the delinquent taxes, except that, when the penalty determined under the foregoing provisions is less than five dollars (\$5.00), the penalty shall be five dollars (\$5.00). A county may suspend for a particular tax year application of the minimum penalty requirements by resolution of its county commissioners adopted not later than September 1 of that tax year.

**STATE COST**

A state processing cost of \$125.00 will be added by the County Treasurer to delinquent taxes, penalties and interest which are collected on properties that appear on the tax delinquency list submitted to the State.

**PERSONAL PROPERTY**

Pursuant to 7-38-53 NMSA 1978, if property taxes due on personal property are not paid, the personal property may be seized and sold for taxes under authority of a demand warrant.

Pursuant to 7-38-52 NMSA 1978, a copy of the delinquency notice of unpaid taxes on a manufactured home was sent to the Motor Vehicle Division of the Taxation and Revenue Department. Upon receipt and filing of the notice by the Motor Vehicle Division, the unpaid taxes, penalty and interest constitute a security interest in and a lien on the vehicle in accordance with Section 66-3-204.

**COLLECTION TRANSFERRED TO  
PROPERTY TAX DIVISION**

Pursuant to 7-38-61 NMSA 1978, by July 1 of each year, the county treasurer shall prepare a property tax delinquency list of all real property for which taxes have been delinquent for more than two years, and forwarded to the Property Tax Division for collection.

**COLLECTION OF DELINQUENT TAXES ON REAL  
PROPERTY: SALE OF REAL PROPERTY**

Pursuant to 7-38-65 NMSA 1978, the department (division) may collect delinquent taxes on real property by selling the real property on which the taxes have become delinquent. The sale of real property for delinquent taxes shall be in accordance with the provisions of the Property Tax Code (Articles 35 to 38 of Chapter 7 NMSA 1978). Real property may be sold for delinquent taxes at any time after the expiration of three years from the first date shown on the tax delinquency list on which the taxes became delinquent.

**PLEASE RETURN THE COUPON BELOW WITH PAYMENT.  
YOUR CANCELLED CHECK IS YOUR RECEIPT. • DISREGARD IF PAID IN THE LAST 30 DAYS.**

Notice of Delinquent Taxes						PAYMENT COUPON	
You are hereby notified that taxes for the following described property became delinquent on: <b>MAY 11, 2017</b>							
Parcel ID: 1015033124107113120						Account Number	
Subd: RIO DEL ORO Lot: 12 Block: 54 Unit: 5						<b>R017065</b>	
YEAR	TAX	INTEREST	PENALTY	TOTAL	BILLED AMOUNT:	5.00	
2018	5.00	0.10	0.13	5.32	LATE FEE:	0.32	
2015	0.23	0.01	0.00	0.24	DELINQUENT AMT:	0.24	
					TOTAL AMOUNT DUE: \$	<b>5.56</b>	
					IF PAID BY:	JULY 10, 2017	
<b>Write Account Number on check and make payable to:</b>				Additional Interest and Penalty will accrue if			
<b>Valencia County Treasurer • (505) 866-2090</b>				total amount due is not paid by: <b>JULY 10, 2017</b>			
P.O. Box 939 • Los Lunas, New Mexico 87031-0939							



## Sample of Last year's delinquent notice insert

### Front



OFFICE OF THE VALENCIA COUNTY TREASURER

**Once delinquent property taxes are referred to the state for collection, the property may be sold at a tax sale to collect delinquent taxes. 7-38-65 NMSA 1978.**

Property taxes help the County to be able to provide much needed services to its residents, such as public schools, county roads, police and fire fighters. Our County depends on these property tax dollars to continue to provide services.

If you are unable to pay your taxes in whole, please contact my office and speak with myself or one of my staff about making regular payments to take care of your delinquency.

Thank you.

Deseri A. Sichler  
Valencia County Treasurer  
505-866-2090

### Back

Pursuant to State Statute NMSA 7-38-61 properties that are 3 years delinquent are referred to the State for collection. That means any property that has taxes due from 2014 or prior is subject to state collection action.

Upon referral to the State, the Treasurer will assess a \$125.00 state cost processing fee. Once the state fee, interest and penalty have been assessed, the treasurer's office does not have authority to remove them. NMSA 7-38-62.

