



**VALENCIA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION №. 2017-36**

PERMITTING PREPAYMENT OF PROPERTY TAXES IN MONTHLY PAYMENTS

WHEREAS, the Valencia County Board of County Commissioners met in a regular meeting on Wednesday, June 21, 2017 at 3:00 PM; and,

WHEREAS, NMSA 1978, Section 4-37-1 *et seq.* provides that counties may adopt those resolutions and ordinances, not inconsistent with statutory or constitutional limitations placed on counties, to discharge those powers necessary and proper to provide for the safety, preserve the health, promote the prosperity and improve the morals, order, comfort and convenience of the county and its inhabitants; and,

WHEREAS, NMSA 1978 § 7-38-38.3 (2008) provides that “[a] board of county commissioners may by resolution provide property owners the option of making prepayments of property taxes in ten monthly payments beginning June 1 of the year in which the tax bill is prepared and ending March 1 of the following year. The first nine 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 in an amount equal to the balance of the tax due, as indicated on the tax bill prepared and mailed pursuant to Sections 7-38-36 and 7-38-37 NMSA 1978; provided that an option otherwise allowed pursuant to this section may not be exercised if taxes are escrowed for the property owner and included in the property owner's monthly mortgage payment[,]” and,

WHEREAS, the County Treasurer has requested that the Board consider the adoption of a resolution permitting property owners the option of making prepayments of property taxes in ten monthly installments for the convenience of the County taxpayers.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Valencia County that it hereby affords the County taxpayers the additional option by which to pay their property taxes by offering property owners the option of making prepayments of property taxes in ten monthly payments beginning June 1 of the year in which the tax bill is prepared and ending March 1 of the following year. The first nine 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 in an amount equal to the balance of the tax due, as indicated on the tax bill prepared and mailed pursuant to Sections 7-38-36 and 7-38-37 NMSA 1978.


NOW THEREFORE BE IT FURTHER RESOLVED that, pursuant to NMSA 1978 § 7-38-38.3 (2008), this monthly payment option may not be exercised if taxes are escrowed for the property owner and included in the property owner's monthly mortgage payment.

APPROVED, ADOPTED, AND PASSED on this 21st day of June, 2017.



Charles D. Eaton
Chairman, District IV

Jhonathan Aragon
Vice-Chair, District V



Helen Y. Cole
Commissioner, District I



Billy Ray Martinez
Commissioner, District II



David A. Hyder
Commissioner, District III

Attest:



Beggy Carabajal, County Clerk

