

# LINCOLN COUNTY TREASURER

## FREQUENTLY ASKED QUESTIONS

### 1. **When do you mail the tax bills?**

Tax bills are mailed before or on November 1<sup>st</sup> of each year.

### 2. **When is my 1<sup>st</sup> half payment due?**

First half payments are due November 10<sup>th</sup> and become delinquent if not paid by December 10<sup>th</sup>. You may pay the full year tax but payment still must be made by December 10<sup>th</sup> to avoid late fees on the first half.

### 3. **When is my 2<sup>nd</sup> half tax payment due?**

Second half payments are due April 10<sup>th</sup> and become delinquent if not paid by May 10<sup>th</sup>.

### 4. **What if I did not receive my tax bill?**

If you did not receive your tax bill, it could be that your mailing address is incorrect. If you have moved recently, it is important to contact this office to give us your current mailing address in writing. You can do this by completing the **Change my Mailing Address** on the Treasurer's main page and mail, email or fax it in to our office. You may also change it in person when you come in to the office.

### 5. **If I didn't receive my tax bill and it is after the delinquency date, do I have to pay late charges?**

According to NMSA 7-38-36 1978, a taxpayer is still liable for taxes and late charges even though the bill was not received.

### 6. **If I can't pay my taxes when due, what are the late payment charges?**

Interest will be charged on the unpaid taxes at the rate of 1% per month. A penalty charge of 1% per month will also be charged, with a minimum of \$5.00 and will not exceed 5% of the unpaid tax. Penalty and interest will be charged on both 1<sup>st</sup> and 2<sup>nd</sup> half tax amounts when they become delinquent.

### 7. **Does the Treasurer's Office honor postmarks when assessing penalty and interest?**

Yes. According to NMSA 7-38-83 1978 (1993 repl.) of the New Mexico Tax Code, the envelope must be postmarked on or before the delinquency date if mailing your tax payment. If paying in person at the Treasurer's Office, walk-ins are allowed (if the due date falls on Saturday, Sunday, or a legal holiday) the next succeeding day, but postmarks must be stamped by the US Postal service on or before the due date.

**8. When I pay my taxes, will I receive a receipt?**

Taxpayers who pay their tax bill at the Treasurer's Office will receive a receipt. If a taxpayer pays their tax bill by mail, a receipt will be returned if a pre-addressed and stamped envelope is enclosed.

**9. I received my tax bill but my mortgage company pays my taxes, what do I do?**

It is the property owner's responsibility to make sure their taxes are paid. If your mortgage company is supposed to pay your taxes, it is suggested that you send a copy of your tax bill to your mortgage company to insure that they will pay the taxes and have the correct amount to pay. Most mortgage companies request from the Treasurer's Office the updated information from our tax rolls yearly in order to send payment for their customer's tax bills.

**10. My name has changed or my name is incorrect on my tax bill, what do I do?**

The Treasurer's Office cannot change a name on our tax roll. The following must be done before any changes may be made to the tax records: Proper documents must be recorded in the Lincoln County Clerk's Office before the assessor's Office can make changes. (for instance: death or marriage certificates, deeds, amended or new, whether the change is due to divorce, name change or adding/deleting a name).

**11. I received a tax bill on property that I sold, what do I do?**

If you own a property as of January 1<sup>st</sup> of the tax year currently being billed, you are responsible for the taxes for that year. If property is transferred and deeds filed for the transfer within the year prior to the tax rolls being printed, the new owner will be billed, but many times due to the timing of the transfer and filing of the deeds, the bill will be sent to the current owner. If you feel the billing is still in error or that the taxes should have already been paid, you should contact the Title Company that handled your closing documents. Title companies usually prorate property taxes on the closing fees and take the amount the seller owes in property taxes and credits it to the buyer and the buyer is then responsible for the taxes. If you sold property during the year and you know the Title Company prorated the taxes and credited the buyer, you may want to forward the tax bill to the buyer.

**12. What if I have a mobile home that I am selling and/or moving?**

To change ownership or move a mobile home, a Tax Release Form must be obtained from the County Assessor's Office. Taxes must be paid current as well as taxes-in-advance, to obtain the Tax Release Form. If the mobile is to be moved from its current location, a Moving Certificate must be issued from the Treasurer's Office as well. The Tax Release Form and proof of paid property taxes will be required by the Motor Vehicle Division to complete the title transfer.