

**Laura Whiteside**  
Otero County Treasurer

**Rachel Black**  
Chief Deputy Treasurer



COUNTY OF  
**OTERO**  
NEW MEXICO

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### Memorandum

**To:** Tax Payors of Otero County  
**From:** Laura Whiteside, Otero County Treasurer  
**Date:** September 9, 2021  
**Subject:** Delayed 2021 Tax Bill Collection

Current Statute 7-38-36 NMSA 1978 states tax bills shall be mailed no later November 1 of each tax year, with due date November 10<sup>th</sup> and delinquent date December 10<sup>th</sup>. In 2019 the NM Legislature passed (HB407) allowing school districts to have a mill levy question on the November election ballot and for the collection of those taxes to be included in the 2021 tax bill. This will **delay mailing and due dates** for the 1<sup>st</sup> half of property taxes for the 2021 tax year. For Otero County the delayed dates are:

On or Before December 1, 2021 - Mailing of property tax bills  
December 10, 2021 - Payment Due Date  
January 10, 2021 - Final Due Date for first half, without penalties and interest applied

The second half of property taxes are **not** affected by this legislation and continue to be due April 10<sup>th</sup> and delinquent after May 10<sup>th</sup>.

Thank you for your attention. If needed, contact us at (575)437-2030.

A handwritten signature in cursive script that reads "Laura Whiteside".