

**CITY OF SANTA FE, NEW MEXICO**

**RESOLUTION NO. 2025-\_\_**

**INTRODUCED BY:**

Mayor Alan Webber

Councilor Jamie Cassutt

**A RESOLUTION**

**AUTHORIZING FORECLOSURE OF CERTAIN MUNICIPAL LIENS AND INVITING  
SANTA FE COUNTY TO ADDRESS TAX-DELINQUENT PROPERTIES WITHIN CITY  
LIMITS AS ADDITIONAL STRATEGIES TO ADDRESS NUISANCE PROPERTIES IN  
THE CITY.**

**WHEREAS**, through nuisance abatement actions over several years, City of Santa Fe (“City”) staff have identified that properties that put the public health, safety, and welfare at risk often also have delinquent utility payments and property taxes; and

**WHEREAS**, the correlation between nuisance properties and utility liens and delinquent taxes is not surprising, because many nuisance properties are abandoned; and

**WHEREAS**, the City of Santa Fe (“City”) owns and operates a water utility, a wastewater utility, and a refuse collection utility (collectively, “utilities”).

**WHEREAS**, pursuant to SFCC 1987, Section 15-1.5(C), the City may file a lien against a property to recover unpaid utility charges, which may include a fee for the placement of the lien; and

1           **WHEREAS**, pursuant to NMSA 1978, Section 3-36-6, the City may foreclose certain liens  
2 by filing suit against the real property upon which the lien is prescribed; and

3           **WHEREAS**, within the city limits, there are at least 35 properties with utility liens of more  
4 than \$10,000; and

5           **WHEREAS**, utility liens represent revenue that would otherwise support utility  
6 operations; and

7           **WHEREAS**, pursuant to NMSA 1978, Section 3-36-4, the City may foreclose certain liens  
8 by filing suit against the persons named in the notice of liens or against the property if the owners  
9 are unknown; and

10          **WHEREAS**, pursuant to NMSA 1978, Sections 3-36-4(B) and 3-36-6, the City may  
11 recover reasonable attorney's fees accrued during foreclosure of utility liens; and

12          **WHEREAS**, foreclosing utility liens would support the financial stability of the City's  
13 utility services and discourage property owners from incurring utility liens; and

14          **WHEREAS**, foreclosing nuisance properties with utility liens also places the property into  
15 the market and establishes a known property owner, enabling better care of the property and  
16 reducing the likelihood the property will remain or become a nuisance; and

17          **WHEREAS**, the City should prioritize foreclosing liens on properties with nuisance  
18 abatement liens; and

19          **WHEREAS**, NMSA 1978, Section 6-38-48, provides that taxes on real property are a lien  
20 against the real property from January 1 of the tax year for which the taxes are imposed; and

21          **WHEREAS**, NMSA 1978, Section 7-38-61(A), requires county treasurers to prepare a  
22 property tax delinquency list of all real property for which taxes have been delinquent more than  
23 two years by July 1 of each year, record the list with the county clerk, and submit the list to the  
24 New Mexico Department of Taxation and Revenue ("NMTRD"); and

25          **WHEREAS**, there may be properties within city limits that have had delinquent property

1 taxes for more than two years and are not included on NMTRD's list of properties in Santa Fe  
2 County with delinquent taxes; and

3 **WHEREAS**, NMSA 1978, Section 7-38-65(A), permits NMTRD to foreclose a delinquent  
4 tax lien after a property has been on the tax delinquency list for 3 years and requires NMTRD to  
5 foreclose a delinquent tax lien after a property has been on the list for 4 years; and

6 **WHEREAS**, NMTRD cannot foreclose on liens on tax delinquent properties if the  
7 properties have not been added to the tax delinquency list; and

8 **WHEREAS**, selling properties with delinquent taxes supports the County's financial  
9 stability, discourages property owners from incurring tax liens, and places abandoned properties  
10 into the market, resulting in known owners; and

11 **WHEREAS**, further collaboration between the City and County would help both the City  
12 and County to identify properties that have delinquent taxes.

13 **NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**  
14 **CITY OF SANTA FE** that the City Attorney's Office may initiate foreclosure proceedings on  
15 properties with outstanding municipal utility liens, generally prioritized as provided below:

- 16 1. properties with utility liens exceeding \$10,000;
- 17 2. properties with utility liens exceeding \$5,000 with any of the following conditions:
  - 18 a. property taxes are three or more years delinquent;
  - 19 b. appears abandoned;
  - 20 c. chronic lack of maintenance;
  - 21 d. physical evidence of disconnected utilities, or utilities have been disconnected  
22 for one year or more, as confirmed by the City's Utilities Department;
  - 23 d. revoked certificate of occupancy;
  - 24 e. deemed unsafe by the Santa Fe Fire Department; or
  - 25 f. possesses other nuisance qualities that may threaten public health and safety.

1           **BE IT FURTHER RESOLVED** that the City Manager shall communicate with the Santa  
2 Fe County Manager about collaborating to assist the County with timely report property tax  
3 delinquency lists each year.

4           PASSED, APPROVED, and ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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8 ALAN WEBBER, MAYOR  
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10 ATTEST:

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12 \_\_\_\_\_  
13 ANDRÉA SALAZAR, CITY CLERK

14 APPROVED AS TO FORM:

15  
16 Erin McSherry  
17 Erin McSherry (Aug 22, 2025 14:11:33 MDT)  
ERIN K. McSHERRY, CITY ATTORNEY

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24  
25 *Legislation/2025/Resolutions/Foreclosure of Certain Municipal Liens*