

*Taxation & Revenue Dep't*, 2006-NMSC-017, 139 N.M. 589, 136 P.3d 999, *rev'g* 2005-NMCA-091, 138 N.M. 55, 116 P.3d 846..

**Refund procedures of 7-1-26 NMSA 1978 are not applicable** to real property taxes. *Lovelace Ctr. for Health Sciences v. Beach*, 1980-NMCA-004, 93 N.M. 793, 606 P.2d 203.

**This article governs priorities between assignee for creditors and state.** — In disposing of priorities between the assignee for the benefit of creditors and the State of New Mexico, a court is governed by the Tax Administration Act. *Regents of N.M. College of Agric. & Mechanic Arts v. Academy of Aviation, Inc.*, 1971-NMSC-087, 83 N.M. 86, 488 P.2d 343.

**Law reviews.** — For comment, "Ad Valorem Taxes - Omitted Property and Improvements - Assessments," see 6 Nat. Resources J. 105 (1966).

### **7-1-2.1. Repealed.**

#### **ANNOTATIONS**

**Repeals.** — Laws 1986, ch. 20, § 136A repealed 7-1-2.1 NMSA 1978, as enacted by Laws 1985, ch. 65, § 2, relating to applicability of the Tax Administration Act and legislative intent, effective July 1, 1986. For present comparable provisions relating to applicability, see 7-1-2 NMSA 1978.

### **7-1-2.2. Repealed.**

#### **ANNOTATIONS**

**Repeals.** — Laws 1987, ch. 169, § 7 repealed 7-1-2.2 NMSA 1978, as enacted by Laws 1985, ch. 65, § 53, relating to applicability of the Tax Administration Act and legislative intent, effective July 1, 1987. For present comparable provisions relating to applicability, see 7-1-2 NMSA 1978.

### **7-1-3. Definitions.**

Unless the context clearly indicates a different meaning, the definitions of words and phrases as they are stated in this section are to be used, and whenever in the Tax Administration Act these words and phrases appear, the singular includes the plural and the plural includes the singular:

A. "automated clearinghouse transaction" means an electronic credit or debit transmitted through an automated clearinghouse payable to the state treasurer and deposited with the fiscal agent of New Mexico;