

NOTICE OF PUBLIC AUCTION SALE OF REAL PROPERTY FOR DELINQUENT PROPERTY TAXES  
STATE OF NEW MEXICO TAXATION AND REVENUE DEPARTMENT PROPERTY TAX DIVISION (505) 827-0883

Notice is hereby given that, pursuant to provisions of Section 7-38-65 NMSA 1978, the Property Tax Division of the Taxation and Revenue Department will offer for sale at public auction, in De Baca County, beginning at:

**TIME:** 9:00 AM

**DATE:** Wednesday, August 14, 2024

**LOCATION:** DE BACA COUNTY AUCTION, 248 E AVENUE C, FORT SUMNER NM 88119

The sale to continue until all the following described real property has been offered for sale.

1. All persons intending to bid upon property are required to register and obtain a bidder's number from the auctioneer and to provide the auctioneer with their full name, mailing address, telephone number. Deeds will be issued to registered names only. Conveyances to other parties will be the responsibility of the buyer at auction. Persons acting as "agents" for other persons will register accordingly and must provide documented proof of being a bona fide agent at time of registration. A trustee of the board of a community land grant-Merced governed pursuant to the provisions of Chapter 49, Article 1 NMSA 1978 or by statutes specific to the named land grant-Merced, who wishes to register to bid pursuant to the provisions of Section 7-38-67(H) NMSA 1978, will register accordingly and must provide documented proof as being a bona fide Trustee of the board at time of registration. **REGISTRATION WILL CLOSE PROMPTLY AT START OF SALE. CONTACT PROPERTY TAX DIVISION OR COUNTY TREASURER FOR EXACT LOCATION WHERE AUCTION WILL BE CONDUCTED.**

2. A sale properly made under the provisions of Section 7-38-67 NMSA 1978, constitutes full payment of all delinquent taxes, penalties, and interest that are a lien against the property at the time of the sale, and the sale extinguishes this lien. The sale does not extinguish any other liens.

3. The description of the real property is required by Section 7-38-67 NMSA 1978 to be sufficient to permit its identification and location by potential purchasers. Prospective buyers shall not trespass onto any listed property nor contact or disturb the occupants, if any, for the purpose of gathering information about any listed property.

4. Section 7-38-74 NMSA 1978, prohibits officers or employees of the State or any of its political subdivisions engaged in the administration of the Property Tax Code from directly or indirectly acquiring an interest in, buying, or profiting from any property sold by the Property Tax Division for delinquent taxes. However, an officer or employee may purchase property offered for sale if the officer or employee is and was the owner at the time the taxes became delinquent. Any officer or employee violating Section 7-38-74 NMSA 1978 is guilty of a fourth-degree felony and shall be fined not more than \$5000.00 or imprisoned for not less than one year nor more than five years or both and he shall be removed from office or have his employment terminated upon conviction. A real property sale in violation of Section 7-38-74 NMSA 1978 is void.

5. The board of trustees of a community land grant-Merced governed pursuant to the provisions of Chapter 49, Article 1 NMSA 1978 or by statutes specific to the named land grant-Merced shall be allowed to match the highest bid at a public auction, which shall entitle the board of trustees to purchase the property for the amount bid if (1) the property is situated within the boundaries of that land grant-Merced as shown in the United States patent to the grant; (2) the bid covers all past taxes, penalties, interest and costs due on the property; and (3) the land becomes part of the common lands of the land grant-Merced. The registered representative of the board of trustees may bid pursuant to the provisions of Section 7-38-67(H) NMSA 1978 only on properties offered for sale that are specifically in their land grant-Merced.

6. Successful bidders are required to make payment in full prior to the conclusion of the auction. Payment is required to be by money order, certified check, cashier's check, a personal or business check if accompanied by a bank letter of credit that guarantees payment in the amount of or more than the amount of the bid. Checks shall be drawn to the order of the Property Tax Division of the Taxation and Revenue Department. The Department reserves the right not to accept bids from a bidder who fails to make payment at future auctions. The bidder shall be responsible for all costs, expenses, and attorney fees expended in the collection of accepted bids.

7. Upon receiving payment for the real property sold for delinquent taxes, the Property Tax Division shall execute and deliver a deed to the purchaser. Until a deed, which consummates the sale is received from the Division, a successful bidder has no right of entry to property purchased. The deed conveys all the former property owner's interest in the real property as of the date the state's lien for real property taxes arose in accordance with the Property Tax Code, subject only to perfected interests in the real property existing before the date the property tax lien arose. The property tax lien against real property arises on January 1, of the tax year for which the taxes are imposed. The State of New Mexico warrants no title to property purchased at public auction sale.

8. The former real property owner or anyone claiming through him may bring an action in District Court challenging the conveyance no later than two years from the date of sale.

9. Property sold at public auction may be subject to a 120-day Federal (IRS) Redemption period.



Item #6 Case: 46868  
UPC: 1141025386052  
Bidder # \_\_\_\_\_ Account: 0002817  
Delinquent Owner: RICHARD ROMERO  
Amount \$ \_\_\_\_\_ Simple Description: IN FORT SUMNER OFF STATE ROAD 203 ON PHEASANT RD  
Minimum Bid: \$300.00  
Property Description: CHAPARRAL CREST

Item #7 Case: 46898  
UPC: 115101552036800  
Bidder # \_\_\_\_\_ Account: 0000086  
Delinquent Owner: AARON CORTESE  
Amount \$ \_\_\_\_\_ Simple Description: In Ft. Sumner off McCabe  
Minimum Bid: \$500.00  
Property Description: DEPOT BLOCK 25