

LUNA COUNTY-NM  
BERENDA MCWRIGHT, CLERK  
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BY TONI

## LUNA COUNTY NEW MEXICO

### ORDINANCE 103

#### Tax Sale Property Emancipation



#### **Title 9: Land Use Regulations**

#### **Chapter 6: Tax Sale Property Emancipation**

#### **9.06.010 General**

Luna County shall consider bidding real property from the New Mexico Taxation and Revenue, Delinquent Property Tax Bureau, tax auction if it can be held for future sale or if the property is located in an area where the real property may be used to meet the operational needs of the County Government (including to be held for possible bundling with other properties for future sales).

#### **9.06.020 Procedure for Purchasing at Tax Sale**

##### *Section A: Controls*

##### (A) Control 1. Establishing County Interest:

The process of establishing Luna County interest is the development of an account of interested properties sent to New Mexico Taxation and Revenue, Delinquent Tax Bureau:

1. The account will be developed by a panel consisting of but not limited to a representative from the Luna County Assessor's Office and The Luna County Planning Department.
2. A greater number of parcels within the account should be localized within (1) one to (2) two: section, township, and range. Properties outside the selected section, township, and range may be purchased; however, should be minimized for administrative and planning purposes.
3. A general description of the property including the exact location, any structures (above and below ground), past uses of the property, location characteristics.
4. Copies of current property tax bills and special assessment bills.
5. Properties that have been inventoried by Taxation and Revenue, Delinquent Tax Bureau for auction may be purchased by the County by using the controls set forth.

##### (B) Control 2. Approval by County Manager

The account in Control 1 must be approved by the County Manager and the Budget & Procurement Director of The County of Luna.

##### (C) Control 3. Setting a Standard Bid Amount

Date \_\_\_/\_\_\_/\_\_\_ County Clerk \_\_\_\_\_ Chair Board of County Commission \_\_\_\_\_

The County of Luna is establishing a standard bid amount of 4% of taxable valuation set by the Assessor.

*Section B: Request for Sale.*

The account along with a request for sale will be forwarded to the New Mexico Taxation and Revenue, Delinquent Property Tax Bureau for future sale.


*Section C: Non-Competition Clause.*

The spirit of this policy is to emancipate properties within the financial means of Luna County. No other valid bids must be made on the property to validate the purchase made by the County of Luna.

**APPROVED AND ADOPTED THIS 8th DAY OF APRIL, 2021.**

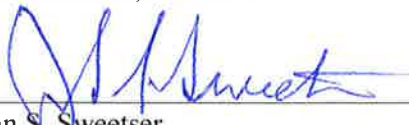
By the Board of County Commissioners of Luna County

ATTEST:

  
Barbara L. Reedy, Chairperson  
Commissioner, District 1

  
Berenda McWright,  
County Clerk

  
Linda M. Smrkovsky,  
Commissioner, District 2

  
John S. Sweetser,  
Commissioner, District 3

REVIEWED FOR LEGAL SUFFICIENCY:

  
Charles C. Kretek,  
County Attorney



Date \_\_\_/\_\_\_/\_\_\_ County Clerk \_\_\_\_\_ Chair Board of County Commission \_\_\_\_\_