



Michelle M. Holguin

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Luna County Established 1901
Courthouse Erected 1910

Luna County Assessors Memo

To: Realtors, Title Companies, Banks & Attorneys
From: Michelle M Holguin
Date: September 21, 2022
Subject: Ordinance 76, First Revised

Good Morning.

This notice is to make you aware of the Revised Ordinance 76 that was passed in the September 19, 2022 Special Commissioners Meeting.

As of September 19, 2022, any transfer, lot split, recombination or any other division or combination of land within Luna County will require a Certificate of Taxes Paid issued by the Luna County Treasurer's Office, all property taxes due or to become due on the land to be transferred, divided or combined, for the current tax year or any past tax years, must be paid in full.

If certificates are requested pursuant to this section for the prepaid tax year and tax rates have not yet been set or tax bill have not yet been mailed, the Assessor shall determine taxes due on the basis of the prior year's tax rates. This will constitute full payment of the taxes on the real property for the current tax year.

The Assessor's Office will require a five (5) day processing period prior issuance of the Certificate of Taxes Paid in Advance.

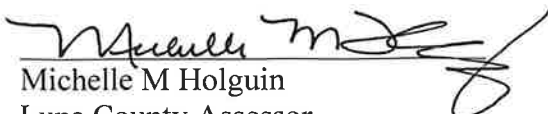
In addition, any property owner transferring ownership during the tax year has the option of pre-paying all property taxes for the current year instead of pro rating them.

Please see attached Ordinance 76, First Revised, Examples of Certificate Taxes Paid and letter accommodating any transfers that do not have a Certificate of Taxes Paid for your information.

If you have any questions, or we can be of further assistance, please do not hesitate to contact our office.

Thank you.

Respectfully,


Michelle M Holguin
Luna County Assessor

September 21, 2022
Date