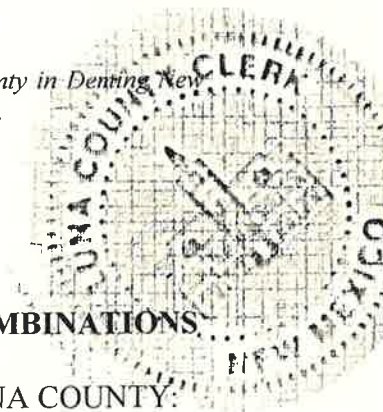


Be it remembered that at a Regular Meeting of the Board of County Commissioners of Luna County in Denting New Mexico, on the 12th day of January 2023, the following proceedings were had and entered of record.



LUNA COUNTY, NEW MEXICO

ORDINANCE 76, Second Revised

TAX OBLIGATION FOR LAND TRANSFERS, DIVISION AND/OR RECOMBINATIONS

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LUNA COUNTY:

SECTION 1.0 SHORT TITLE.

1.1 This Ordinance shall be known and be cited as the Luna County Tax Obligation for Land Transfers, Divisions and/or Recombinations.

SECTION 2.0 STATEMENT OF PURPOSE.

2.1 The Luna County Assessor is charged with the responsibility of maintaining current records of property tax assessments. The transfer and division of land and recombination of land with Luna County impedes the Assessor’s ability to maintain current records of property tax assessments when map code numbers are assigned to parcels prior to the payment of past due and prepaid property taxes. Therefore, it is deemed that any transfer, lot split, recombination, or any other division or combination of land within Luna County will only be made on the Assessor’s records through or by the assignment of County Assessor map code identification numbers, after the applicant or developer have first obtained a Certificate of Taxes Paid issued by the Luna County Treasurer’s Office establishing that any existing property tax obligations on the land to be divided are currently paid. Upon request for certificate, during the current tax year and when tax rates have not been sent or tax bills mailed, prepayment of taxes shall be based on prior tax year’s tax rate and will constitute full payment of the taxes for the year during which the certificate is issued.

SECTION 3.0 DEFINITIONS.

3.1 “DIVISION OF LAND”: Division of Land, as defined for purposes of this Ordinance, is real property broken down into one or more smaller parcels. These divisions of land can be in smaller parcels than defined in the subdivision statutes, rules or regulations, but cannot be developed or improved on unless the subdivision statutes, rules or regulations and building permit code requirements have been met.

3.2 “RE-COMBINATIONS OF LAND”: Combination of Land, as defined for purposes of this Ordinance, is two (2) or more assessments (notice of value) combined for the convenience of the property owner or the Assessor’s Office. Example: same property owner owns two (2) subdivision lots adjacent to each other and wishes to receive only one (1) assessment from the Assessor’s Office.

3.3 “TRANSFER OF LAND”: Transfer of Land, as defined for purposes of this Ordinance, is any change in or conveyance of the ownership of real property, as recorded in the Clerk’s Office.

SECTION 4.0 SEVERABILITY.

4.1 If any of the provisions, or part thereof, of this Ordinance or the application thereof to any person or circumstances are held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are declared severable.

LUNA COUNTY-NM
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SECTION 5.0 ISSUANCE OF CERTIFICATE.

5.1 In order for a "Certificate of Taxes Paid" to be issued, 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 to the County Treasurer.

5.2 If certificates are requested pursuant to this section for the prepaid tax year and tax rates have not yet been set or tax bills have not yet been mailed, the Assessor shall determine taxes dues 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.


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

5.4 In addition, any property owner transferring ownership during the tax year must pre-pay all property taxes for the current year. Transfers that involve escrow or financing by a lending institution are exempt from prepayment of property taxes for the current year, PROVIDED the deed transferring the property contains the clause "Subject to property taxes for 20XX and subsequent years".


5.5 Instances where the tax burden is not changing, the owner will not be required to pay taxes in full for the current year. Examples of this are as follows: a property transferring from an individual to that individual's trust; adding a spouse or immediate family member; Transfer on Death Deeds; Real Estate Contracts; Mortgages or other security interests; and circumstances not listed that qualify, as determined in the County Assessor's sole discretion.

APPROVED AND ADOPTED THIS 9th DAY OF February, 2023.


ATTEST:




Ray J. Trejo,
Commissioner, District 1



Berenda McWright, County Clerk
by Keshia Roberts



Colette M. Chandler,
Commissioner, District 2



John S. Sweetser, Chairperson
Commissioner, District 3

