## 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 Mora County, beginning at:

**TIME:** 10:00 AM **DATE:** August 19, 2025

LOCATION: MORA COUNTY, 1 COURTHOUSE DRIVE, MORA NM 87732

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.

- 10. In the event a sale is rescinded, only the amount paid for the property at the sale will be refunded. Expenses incurred by the buyer in connection with the sale or interest on the purchase amount will not be paid to the buyer regardless of the basis for the rescission.
- 11. The sale price of real property at this public auction sale is not to be taken or considered as being the value of that property for property taxation purposes. Information pertaining to the current value can be found in the County Assessor's office.
- 12. The registered bidder and the Department stipulate that at no time did the Department take or hold title to any property which was subject to the delinquent tax auction. The registered bidder states that at no time did the Department make any representation to him/her or any third person about the property or any environmental condition or danger on or arising from the property. The registered bidder states that he/she has bid at the delinquent property tax auction without any inducement or representation by the Department of any kind. Should the registered bidder become a successful buyer, the successful buyer agrees to fully indemnify, defend and hold-harmless the Department from any claim that the successful buyer or any third party may have, now or in the future, arising from or relating in any way to any environmental contamination, degradation or danger of any kind, whether known or unknown, on any property purchased at this public auction. This indemnification and agreement to defend and hold-harmless covers any environmental condition arising at any time and has perpetual duration.
- 13. The auctioneer reserves the right to withdraw from sale any of the properties listed below, to sell any of the property listed below together, or to sell only a portion of any of the properties listed below. If any dispute arises among the bidders, the auctioneer's decision with respect to the dispute is final, and the auctioneer may auction the property again, at his discretion. The auctioneer reserves the right to reject any and all bids. The Department reserves the right to re-offer any property for less than the minimum bid if the property did not sell for an amount equal to, or greater than, the minimum bid.

Item #1  Bidder #  Amount \$	Case: 14534 REMOVED UPC: 1086120309513 Account: 0127720 Delinquent Owner: ADAM VALDEZ, ANGELO VALDEZ, DANIEL JR. VALDEZ, DANIEL JR., ANGELO AND ADAM VALDEZ Simple Description: IN CLEVELAND OFF STATE HWY 518 Minimum Bid: \$2,600.00 Property Description: Township 20 N Range 15 E Section 5 FOLDER 2505 .50 ACRE N- MANUELITA VALDEZ & E. SANCHEZ S- LUCILLE LEYBA E-BENJAMIN VALDEZ W- RIO DE LA CASA RD. (BK.41,PG.313)(PRD#20150322)
Item #2  Bidder #  Amount \$	Case: 14535 REMOVED UPC: 1086120320497 Account: 0127800 Delinquent Owner: BENJAMIN AND FLORA VALDEZ C/O LEROY T MARTINEZ, BENJAMIN VALDEZ, C/O FLORA MARTINEZ, C/O LEROY T MARTINEZ Simple Description: IN CLEVELAND OFF STATE HWY 518 Minimum Bid: \$1,300.00 Property Description: Township 20 N Range 15 E Section 5 FOLDER 2505 N .26 AC N-MANUELITA VALDEZ S-ELOY LEYBA E-MANUEL BERNAL W-DANIEL VALDEZ (BK. 52, PG. 215)(BK. 74, PG. 217)(BK. 79, PG. 12)(BK. 81, PG. 83-86) WD #20071209 WDJT #20110836
Item #3  Bidder #  Amount \$	Case: 14564 UPC: 1094134268098 Account: 0146620 Delinquent Owner: BRIAN EVANS, PATRICE M. EVANS Simple Description: On Ridge Rd in Sierra Bonita Estates Minimum Bid: \$3,800.00 Property Description: SIERRA BONITA ESTATES UNIT 4 FOLDER 59-M 4.43 ACRES LOT A-15 A-16 ASPS# 883-A (PLAT 2A & 2B) (BK. 40, PG. 6)(BK. 97, PG. 616) (INST# 20110835 & 20120198) (INST# 20120562)(LIS PENDENS# 20130530) (LIS PENDENS# 20150873) (SWA#20160217) (RLP#20160290) (WD#20160325)(PLAT#202100534)
Item #4  Bidder #  Amount \$	Case: 14595 UPC: 1090116516375 Account: 0172620 Delinquent Owner: CONNIE ESCOVEDO SALAMANCA, DENNIS ESCOVEDO Simple Description: OUTSIDE PUERTOCITO OFF CR A011 Minimum Bid: \$2,700.00 Property Description: Township 20 N Range 15 E Section 25 FOLDER 2525 1.00 ACRE N-LEROY BUSTOS S-LEROY BUSTOS E- LEROY BUSTOS W-LEROY BUSTOS (BK. 0- 36, PG. 229-230)(BK. 94,

PG. 641) (PLAT 472-A)(NM MAGIS COURT# 20081129)(SWD# 20120895) (WDJTROS#20150832)

Case: 14599 Item #5 UPC: 1100124332496 Account: 0176460 Bidder# Delinquent Owner: FRANCES VIGIL Simple Description: OUTSIDE OJO FELIZ OFF STATE HWY 442 Amount \$\_\_\_ Minimum Bid: \$300.00 Property Description: Township 21 N Range 17 E Section 15 FOLDER 3915 .50 OF AN ACRE +- N-STÂTE OF NEW MEXICO S-MRS. ELIAS CORDOVA E-ESTEVAN GONZALES W-PUBLIC ROAD (BK. T-6, PG. 120) (WD# 20100542)(WD# 20131055) Case: 14673 REMOVED Item #6 UPC: 1099125421249 Account: 0269900 Bidder# Delinquent Owner: DAR PADILLA Simple Description: OUTSIDE OJO FELIZ OFF COUNTY RD C002 Amount \$ Minimum Bid: \$400.00 Property Description: Township 21 N Range 17 E Section 9 FOLDER 39-9 2 ACRES N-ANTONIO PADILLA EASEMENT S-TITO ROMERO E-ESTHER VALDEZ TRACT 1-C W-ANTONIO PADILLA PLAT 616-B BK. 85, PG. 014 Case: 65574 REMOVED Item #7 UPC: 1094128141506 Account: 0141920 Bidder #\_\_\_ Delinquent Owner: ST. GERTRUDES CERDIT UNION % HENRY VIGIL Amount \$ Simple Description: OUTSIDE GUADALUPITA OFF STATE HWY 434 Minimum Bid: \$600.00 Property Description: Township 22 N Range 15 E Section 27 FOLDER 4927 2 ACS N-GENE VIGIL S-PAUL VIGIL E-HENRY VIGIL W-VIOLANDA GUERRERO- VIGIL (BK. 54, PG. 588)(BK. 74, PG. 626) (INST# 20071253 & 20071434) (INST# 20080369) Item #8 Case: 65583 UPC: 1087116141177 Bidder #\_\_\_ Account: 0166020 Delinquent Owner: FEDERICO MARTINEZ Simple Description: OUTSIDE LEDOUX OFF STATE HWY 94 Amount \$ Minimum Bid: \$700.00 Property Description: Township 20 N Range 15 E Section 28 FOLDER 2528 2.29 ACRES N-HAROLD TRUJILLO S-PUBLIC ROAD E- PUBLIC ROAD W-EILEEN MARRUJO GALLEGOS BK. 34, PG. 440 Case: 65589 REMOVED Item #9 UPC: 1101131179130 Bidder# Account: 0178500 Delinquent Owner: MARTIN VALDEZ Simple Description: OUTSIDE LOS HUERROS OFF LOS HU RD Amount \$ Minimum Bid: \$500.00 Property Description: Township 22 N Range 17 E Section 11 FOLDER 5011 30.29 ACRES N-SALAZAR S-PUB RD/T PACHECO E-T PACHECO W-ALFONSO VIGIL (BK. 48, PG. 134) (WD#201900157) Case: 65590 Item #10 UPC: 1082123140020 Account: 0181460 Bidder# Delinquent Owner: DANIEL SZPAKOWSKI, PETER VANDENBERGE Simple Description: OUTSIDE HOLMAN OFF CANONCITO RD Amount \$ Minimum Bid: \$2,500.00

Property Description: Township 21 N Range 14 E Section 22 FOLDER 0036 4 ACRES N-MATIAS MAESTAS S-DANIEL & VION SZPAKOWSKI E-MATIAS MAESTAS & JOAN W-DANIEL & VION SZPAKOWSKI BK. 53, PG. 407

Case: 65593 REMOVED Item #11 UPC: 1085122390407 Account: 0183440 Bidder # Delinquent Owner: MOISES JR. MAESTAS Simple Description: OUTSIDE HOLMAN OFF COUNTY RD B023 Amount \$\_\_\_\_\_ Minimum Bid: \$2,600.00 Property Description: Township 21 N Range 15 E Section 30 FOLDER 3730 19.38 ACS. N-MANUEL OLÍVAS S- ALFONSO CRUZ E-PUBLIC ROAD & BENITO SANCHEZ W-SMT. OF MTS. & M. MAESTAS (ROW EASEMENT#20160488) Item #12 Case: 65610 UPC: 1090123456338 Account: 0002032 Bidder # Delinguent Owner: DAVID HANSEN, KATHIE HANSEN, MARK HANSEN, RAYFIELD VICKERY, SUSAN VICKERY Amount \$ Simple Description: OUTSIDE MORA OFF TWIN PINES RD Minimum Bid: \$1,600.00 Property Description: Township 21 N Range 15 E Section 24 FOLER #37-A 54.377 TRACT 2 ASPS RICON BASIN LAND CO. (TODD#20071251)(RTODD#20110251) Case: 65613 REMOVED Item #13 UPC: 1082112520414 Account: 0214280 Bidder #\_\_\_\_ Delinquent Owner: ANDRE M GARCIA, CHARMAINE N GARCIA Amount \$ Simple Description: OUTSIDE GASCON OFF STATE HWY 105 Minimum Bid: \$4,000.00 Property Description: Township 19 N Range 14 E Section 15 FOLDER 1115 6.62 ACS. N-HAROLD TRUJILLO S-JOSE/ENCARNACIO MTZ E-MARY C MONTANO W-ST RD 105 (BK. 54, PG. 428-429) (BK. 33, PG. 522-526)(BK. 97, PG. 155-156 & 623) (PLAT #20080391)(CWD# 20130807) (INACTIVE MH TITLE ON FILE) (WD RECORDED 7/5/06)(DC# 20150317) (TODD# 20150318)(WD# 20160945) (LW&T#201900326)(ADC#201900399) (TODD #201900400) 2024 JOE MARRUJO GRAZING Item #14 Case: 65615 REMOVED UPC: 1085112238374 Account: 0215480 Bidder # Delinquent Owner: HUTCHISON (NEW MEXICO) RANCH, LTD. PLAZA OF THE AMERICAS Simple Description: OUTSIDE LEDOUX OFF MURPHY LAKE RD Amount \$\_\_\_ Minimum Bid: \$1,400.00 Property Description: Township 19 N Range 15 E Section 18 FOLDER 0012 246 ACS. N-NATIONAL FOREST S-COUNTY LINE E-NATIONAL FOREST W-PENDARIES RANCH BK. 0-32 PGS. 97-98 BK. 76 PGS. 487-497 Case: 65616 Item #15 UPC: 1090122448039 Account: 0219320 Bidder # Delinquent Owner: BRANDON LONG, DANNY K. KNIGHT Simple Description: OUTSIDE MORA OFF MOUTAIN RD Amount \$ Minimum Bid: \$1,400.00 Property Description: CHRISTMAS TREE CANYON SUBDIVISION LOT TR-12 FOLDER CTC2 MAP 37-25 5.60 ACS TD #74-24 BK. 39 PG 340, BK 44 PG 280 (QCD JT INST# 20120229) (GEN.WD# 20130812) Case: 65620 Item #16 UPC: 1086129143349 Account: 0224580 Bidder #\_ Delinquent Owner: RUBEL GARCIA Simple Description: OUTSIDE CHACON OFF STATE HWY 121 Amount \$ Minimum Bid: \$2,100.00 Property Description: Township 22 N Range 15 E Section 21 FOLDER 4821 35.72 ACRES N-PEDRO ABEYTA S-LUIS ORTEGA É-MILLER SURVEY LINE W- JOHN P. ABEYTA BK. O-23, PG. 201

(QCD# 202100117)

Case: 65627 REMOVED Item #17 UPC: 1108106132332 Account: 0233640 Bidder # Delinquent Owner: ELIZABETH GENTRY, UMELIA MARTINEZ Simple Description: IN WATROUS OFF HWY I-25 Amount \$\_\_\_\_\_ Minimum Bid: \$1,100.00 Property Description: Township 0 Range 0 Section 0 FOLDER BLOCK 3 WATROUS TOWNSITE 003 LT016 AND 1/2 LOT 17 BK. 0-35, PG. 545 (BK. 89, PG. 293, 294 & 295) Item #18 Case: 65641 UPC: 1094128023391 Account: 0270060 Bidder# Delinquent Owner: JOHN GONZALES Simple Description: OUTSIDE GUADALUPITA OFF STATE HWY 434 Amount \$ Minimum Bid: \$800.00 Property Description: Township 22 N Range 16 E Section 27 FOLDER 49-27 N-BEATRICE VIGIL REGENSBERG S-MARCIA VIGIL E-CHARLOTTE ROMERO VASQUEZ W-ST HWY #434 BK 85, PGS 374-375 (EASEMENT AGREEMENT) BK. 85, PG 223 Case: 65645 REMOVED Item #19 UPC: 1101132162120 Account: 0000295 Bidder# Delinquent Owner: MARTIN VALDEZ Simple Description: OUTSIDE LOS HUERROS OFF RANCHO FERNANDEZ LN Amount \$\_\_\_ Minimum Bid: \$400.00 Property Description: Township 22 N Range 17 E Section 2 FOLDER 50-2 40 ACRES N-ROAD FROM EL OJITO TO LOS HUEROS S-LOS HUEROS ROAD E-ANGIE PACHECO W-LEO PACHECO & ISABELLE ARMAN BK. 63 PG. 391, OCD 20090509 INST# 20091228, OCD 20090510 & 20091227, (WD INST#20171133) GRAZED BY BRENDA LOBATO (PLAT 20180470) (OCD# 201900143-146) (OCD & BLA# 201900147-154) (SSPAC# 201900156)(WD# 201900155) Item #20 Case: 65648 UPC: 1084128422295 Bidder # Account: 0000705 Delinquent Owner: ADAM VALDEZ Simple Description: OUTSIDE CHACON OFF LOS DIMATIOS RD Amount \$ Minimum Bid: \$400.00 Property Description: Township 22 N Range 14 E Section 25 FOLDER #47-25 2.00 AC+- N- DARRELL &

Property Description: Township 22 N Range 14 E Section 25 FOLDER #47-25 2.00 AC+- N- DARRELL & DARRELL JR ROMERO S- LOS ALAMITOS RD E- ANGELO VALDEZ & EASEMENT W- ALFONSO ROMERO SURVEY PLAT#403-B (BK 76, PG 60) (BK 83, PG 489) (WD INST#20110957) (WD

INST#20120396)