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 Dona Ana County, beginning at:

**TIME:** 10:00 AM
**DATE:** Monday, March 30, 2026
**LOCATION:** Dona Ana County, 845 N Motel Blvd, Las Cruces NM 88007

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

TERMS OF THE PROPERTY TAX DIVISION PUBLIC AUCTION SALES

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 as 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 $5,000.00 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 in excess of 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 to not 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 located 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, in 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.

Note:
Properties not sold at the initial auction may be re-offered at a separate auction immediately following the first sale, in accordance with NMSA 1978, Section 7-38-67(E) and other applicable New Mexico law.

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| Item #1 | Case: 10220 |
| | UPC: 4011129364115 |
| Bidder #_____ | Account: R0218996 |
| | Delinquent Owner: BERNIE JR DIAZ, CECILIA DIAZ |
| Amount $_____ | Simple Description: IN EAST MESA OFF MELODY LN |
| | Minimum Bid: $700.00 |
| | Property Description: S: 14 T: 22S R: 2E PT OF SHFNWQTRNEQTR |
| Item #2 | Case: 10222 |
| | UPC: 4012130120110 |
| Bidder #_____ | Account: R0219025 |
| | Delinquent Owner: GLORIA GUERRA, PABLO J GUERRA |
| Amount $_____ | Simple Description: IN LAS CRUCES OFF POOSE CREEK RD |
| | Minimum Bid: $1,600.00 |
| | Property Description: S: 24 T: 22S R: 2E PT NWQTR NWQTR |
| Item #3 | Case: 28927 REMOVED |
| | UPC: 4006135254117 |
| Bidder #_____ | Account: R0202189 |
| | Delinquent Owner: MANUELA RIVERA |
| Amount $_____ | Simple Description: IN LAS CRUCES OFF W VAN PATTEN |
| | Minimum Bid: $5,900.00 |
| | Property Description: Subd: PALMER`S SUBDIVISION (BK 4 PG 44) 157 Lot: N 90` LT 3 4 Block: 20 S: 13 T: 23S R: 1E |

Item #4
Bidder #_____
Amount $_____

Case: 28938
UPC: 4007135311059
Account: R0206196
Delinquent Owner: DAVID A RODRIGUEZ
Simple Description: IN LAS CRUCES OFF N MESQUITE ST
Minimum Bid: $5,800.00
Property Description: Subd: ORIGINAL TOWNSITE Lot: PC 8 Block: 64 S: 18 T: 23S R: 2E INST #953025

Item #5
Bidder #_____
Amount $_____

Case: 29058
UPC: 4008140260225
Account: R0317682
Delinquent Owner: ALFREDO J III GARCIA, MARY HELEN GARCIA
Simple Description: OUTSIDE LC OFF HWY 82 & VISTA MONTANA RD
Minimum Bid: $4,900.00
Property Description: S: 8 T: 24S R: 2E USRS 13 PT OF TR 35A

Item #6
Bidder #_____
Amount $_____

Case: 29064
UPC: 4012123480344
Account: R0318746
Delinquent Owner: HOWARD L HADDOX, JOSE S HERNANDEZ
Simple Description: OUTSIDE OF LC (HWY70) OFF WHITE FOX RD
Minimum Bid: $2,700.00
Property Description: S: 13 T: 21S R: 2E PT OF NEQTRSEQTR

Item #7
Bidder #_____
Amount $_____

Case: 47109
UPC: 4006135520096
Account: R0202566
Delinquent Owner: ROBERT HARRIS
Simple Description: IN LAS CRUCES OFF W MOUNTAIN
Minimum Bid: $8,100.00
Property Description: S: 13 T: 23S R: 1E MAP 9A TR 92B1 MAP 9A TR 92A1D1 MAP 9A TR 92C2

Item #8
Bidder #_____
Amount $_____

Case: 47110
UPC: 4006136372212
Account: R0202656
Delinquent Owner: BOWSER VIRGINIA L , VIRGINIA BOWSER
Simple Description: IN LAS CRUCES (NEAR S VALLEY DR & AVENIDA DE MESILLA) ON SYCAMORE DR.
Minimum Bid: $20,500.00
Property Description: Subd: GLENDALE GARDENS UNIT 2 606 Lot: 9 Block: 3A S: 24 T: 23S R: 1E

Item #9
Bidder #_____
Amount $_____

Case: 47118
UPC: 4007134286261
Account: R0204753
Delinquent Owner: CYNTHIA DIANNE LEE, MICHAEL L JORDAN
Simple Description: IN LAS CRUCES OFF N TORNILLO ST
Minimum Bid: $1,100.00
Property Description: Subd: BELLA VISTA 300 Lot: 1 Block: G S: 7 T: 23S R: 2E

Item #10
Bidder #_____
Amount $_____

Case: 50982
UPC: 4007132095369
Account: R0202919
Delinquent Owner: CARRANZA JESUS , JESUS CARRANZA JR
Simple Description: IN LAS CRUCES OFF AZALEA
Minimum Bid: $16,700.00
Property Description: Subd: SUN COUNTRY ESTATES SUBDIVISION UNIT 2 928 Lot: 3 Block: 8 S: 31 T: 22S R: 2E

Item #11
Bidder #_____
Amount $_____

Case: 50985 REMOVED
UPC: 4007134094232
Account: R0204292
Delinquent Owner: DIANA J HERRERA, MARVIN E HERRERA
Simple Description: IN LC OFF N MAIN ST
Minimum Bid: $19,400.00

Property Description: Subd: PORTER SUBDIVISION REPLAT NO 1 (BK 20 PG 136-137 - 0228975) Lot: 16A Block: 3 S: 7 T: 23S R: 2E

Item #12
Bidder #_____
Amount $_____

Case: 51007
UPC: 4008135079497
Account: R0210118
Delinquent Owner: MATTHEW D LENGAL
Simple Description: IN LAS CRUCES OFF S ESPINA ST
Minimum Bid: $3,400.00
Property Description: Subd: GRAND VIEW SUBDIVISION (BK 3 PG 45) Lot: LT 29 30 PT 27 28 Block: 35 S: 17 T: 23S R: 2E LANE BROTHERS GARAGE

Item #13
Bidder #_____
Amount $_____

Case: 51015
UPC: 4008136299008
Account: R0212077
Delinquent Owner: AMELIA CARDON
Simple Description: IN LAS CRUCES OFF LUNA
Minimum Bid: $6,400.00
Property Description: Subd: DALE BELLAMAH ADDITION (BK 7 PG 19 - 521823) Lot: 1 Block: D S: 20 T: 23S R: 2E

Item #14
Bidder #_____
Amount $_____

Case: 51030
UPC: 4012129140476
Account: R0219523
Delinquent Owner: RAUL MARTINEZ, VICTOR JR CHAVEZ
Simple Description: IN LAS CRUCES OFF CALLE DEL RANCHERO
Minimum Bid: $14,500.00
Property Description: Subd: HACIENDA ACRES (BK 8 PG 77 - 612959) 474 Lot: 63 S: 13 T: 22S R: 2E

Item #15
Bidder #_____
Amount $_____

Case: 51049 REMOVED
UPC: 4010131073406
Account: R0235947
Delinquent Owner: DAVID DEVER, WENDY DEVER
Simple Description: IN LAS CRUCES OF HOPI CT
Minimum Bid: $4,800.00
Property Description: Subd: THE PUEBLOS AT ALAMEDA RANCH PHASE 2 (BK 21 PG 742-747 - 0628070) Lot: 15 S: 27 T: 22S R: 2E

Item #16
Bidder #_____
Amount $_____

Case: 51178
UPC: 4018170404187
Account: R1600477
Delinquent Owner: CRUZ BARRERA
Simple Description: IN SUNLAND PARK OFF THIRD ST
Minimum Bid: $8,800.00
Property Description: Subd: SUNLAND PARK SUBDIVISION PLAT #1 848 Lot: 26 Block: 16 S: 12 T: 29S R: 3E

Item #17
Bidder #_____
Amount $_____

Case: 51259
UPC: 4017155025419
Account: R1719208
Delinquent Owner: ROSALES RUBEN , RUBEN ROSALES
Simple Description: IN ANTHONY ON MILL ACRES ST
Minimum Bid: $4,700.00
Property Description: S: 26 T: 26S R: 3E

Item #18
Bidder #_____
Amount $_____

Case: 57581
UPC: 4006129194149
Account: R0321479
Delinquent Owner: JOSE RAMIREZ (DECEASED), JULIA O RAMIREZ
Simple Description: OUTSIDE LC (HWY 70) OFF DESERT WIND WAY
Minimum Bid: $600.00
Property Description: Subd: EBL & T CO SUBDIVISION "C" REPLAT NO 28 (BK 18 PG 791 - 9724029) Lot: 3A1 Block: 9 S: 13 T: 22S R: 1E

Item #19
Bidder #_____
Amount $_____

Case: 69567
UPC: 4007132355453
Account: R0203223
Delinquent Owner: SMITH CHRISTOPHER ROY
Simple Description: IN LAS CRUCES OFF SOUTHRIDGE
Minimum Bid: $12,600.00
Property Description: Subd: NORTHRIDGE SUBDIVISION (PHASE 1) (BK 12 PG 251 - 791316) 973 Lot: 21 Block: 2 S: 31 T: 22S R: 2E