

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 Eddy County, beginning at:

TIME: 10:00 AM

DATE: Tuesday, March 17, 2026

LOCATION: Eddy County Administration Building, Ste. 211, 101 W. Greene St. Ste 211 , Carlsbad NM 88220

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.

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, § 7-38-67(E) and other applicable New Mexico law.

Item #1	Case: 15558 REMOVED
	UPC: 4155129413495
Bidder # _____	Account: R038745
	Delinquent Owner: GLENN W WHETHAM (JT), HEATHER L WHETHAM, KENNETH B WHETHAM
Amount \$ _____	III (JT), SHARON K WHETHAM
	Simple Description: OUTSIDE OF CARLSBAD, WEST OF STANDPIPE RD & SOUTH ST
	Minimum Bid: \$300.00
	Property Description: Quarter: SE S: 14 T: 22S R: 26E TR 12 IN SE4 DESC BEG SW COR SESE N 0 DEG 30'10" E 664', S 89 DEG 23' 12" E 478.52', S 0 DEG 51' 53" W 664', N 89 DEG 23' 12" W 474.33' TO POB
	STC 7.26 AC M/L
Item #2	Case: 15689
	UPC: 4156134519089
Bidder # _____	Account: R061402
	Delinquent Owner: CATHERINE E WHICKER, ROBERT L WHICKER
Amount \$ _____	Simple Description: IN CARLSBAD ON ETCHEVERRY RD
	Minimum Bid: \$800.00
	Property Description: Quarter: NE S: 12 T: 23S R: 26E N 4 AC OF E2SENENE MAP# 288-1.9C LOC 7105
	ETCHEVERRY ROAD
Item #3	Case: 15701
	UPC: 4154112152018
Bidder # _____	Account: R064022
	Delinquent Owner: BEATRIZ MARTNEZ, GUADALUPE MARTINEZ JR
Amount \$ _____	Simple Description: SOUTH OF ARTESIA ON CHEROKEE LANE
	Minimum Bid: \$600.00
	Property Description: Subd: CHEYENNE ACRES Lot: 4 LOT 4 MAP# 149-CA-4 CAB# A 208-1 LOC NW
	OF 15 CHEROKEE LANE ODD SHAPE LOT

Item #4 Case: 15759
 UPC: 4156127354490
 Bidder # _____ Account: R077405
 Delinquent Owner: LOUIS ORLANDO SANCHEZ, SALLY SANCHEZ (JT)
 Amount \$ _____ Simple Description: IN CARLSBAD ON S. MAPLE ST
 Minimum Bid: \$1,600.00
 Property Description: Subd: GIBSONS Lot: 9 Block: 22 S 55' Quarter: SE S: 1 T: 22S R: 26E

Item #5 Case: 15833
 UPC: 4157131118326
 Bidder # _____ Account: R100580
 Delinquent Owner: CATHERINE WHICKER TRUSTEE, RICHARD WHICKER TRUSTEE
 Amount \$ _____ Simple Description: IN CARLSBAD ON REMUDA RD
 Minimum Bid: \$1,700.00
 Property Description: Subd: WESTERN ACRES Lot: 7 LOT 7 MAP# 270B-WA-7 CAB# 5 786-1 LOC 702
 REMUDA ROAD ODD SHAPE LOT

Item #6 Case: 29407
 UPC: 4153107525076
 Bidder # _____ Account: R040341
 Delinquent Owner: L R CROCKETT AND R G KNEDLER (C/O TOM KELLEY)
 Amount \$ _____ Simple Description: VACANT LAND IN ARTESIA OFF OF LAKE RD
 Minimum Bid: \$300.00
 Property Description: Tract: 6 Quarter: NE S: 28 T: 18S R: 26E

Item #7 Case: 56860
 UPC: 4156127484297
 Bidder # _____ Account: R048571
 Delinquent Owner: MEYER, TERESA A , TERESA A MEYER
 Amount \$ _____ Simple Description: IN CARLSBAD @ W MERMOD ST & NORTH ELM ST
 Minimum Bid: \$300.00
 Property Description: Subd: GREENE'S HIGHLAND Lot: 10 Block: 2 S 100' Quarter: SE S: 1 T: 22S R: 26E

Item #8 Case: 68364
 UPC: 4154113281214
 Bidder # _____ Account: R040546
 Delinquent Owner: WILLIAM R HENDLEY
 Amount \$ _____ Simple Description: OFF LAKEWOOD DR ON N LAKE RD
 Minimum Bid: \$200.00
 Property Description: Subd: LAKEWOOD Lot: 11 Block: 34 LOT 11 W2 MAP# 152-27-20 LOC OFF 1000
 N LAKE ROAD LOT SIZE 12.5' X 140' SEE FILE**** *

Item #9 Case: 68371
 UPC: 4154113129195
 Bidder # _____ Account: R041258
 Delinquent Owner: GORDON B WALLACE
 Amount \$ _____ Simple Description: OFF SEVEN RIVERS HWY ON LAKEWOOD RD
 Minimum Bid: \$200.00
 Property Description: Subd: LAKEWOOD Lot: 19 Block: 30 LOT 19 MAP# 151-28-78 LOC OFF
 LAKEWOOD ROAD LOT SIZE 25' X 140'

Item #10 Case: 68372
 UPC: 4133101058037
 Bidder # _____ Account: R041567
 Delinquent Owner: ESTATE OF JARRET DEAN ALLENSWORTH
 Amount \$ _____ Simple Description: VACANT LOT IN HOPE @ PENASCO ST & 4TH ST
 Minimum Bid: \$200.00
 Property Description: Subd: GAGE & RUNYAN Lot: 1 Block: 2 Quarter: NW S: 30 T: 17S R: 23E

Item #11 Case: 68375
 UPC: 4145101296115
 Bidder # _____ Account: R042370
 Delinquent Owner: SAM EAKINS
 Amount \$ _____ Simple Description: VACANT LAND OUTSIDE OF ARTESIA
 Minimum Bid: \$300.00
 Property Description: Quarter: NE S: 30 T: 17S R: 25E SESWNWNE, SWSWNWNE MAP# 42-18

Item #12 Case: 68401 **REMOVED**
 UPC: 4157127498479
 Bidder # _____ Account: R048216
 Delinquent Owner: HUMPHUS, ROBERT EARL AND HUMPHUS, JONATHAN ROBERT (JT)
 Amount \$ _____ Simple Description: IN CARLSBAD ON SOPER ST
 Minimum Bid: \$1,400.00
 Property Description: Subd: RIVERVIEW TERRACE #2 (AMEND) Lot: 2 Block: 2 Quarter: SE S: 06 T: 22S R: 27E

Item #13 Case: 68444
 UPC: 4149091096691
 Bidder # _____ Account: R058595
 Delinquent Owner: MIKE VOWEL, MIKE VOWELL, R KATHLEEN VOWELL
 Amount \$ _____ Simple Description: OUTSIDE ARTESIA OFF OF W JAMES FUNK RD
 Minimum Bid: \$2,900.00
 Property Description: Quarter: SW S: 2 T: 16S R: 25E BEG 238' W SE COR SWSW, N 144', W 262, S 150, E 262 TO POB STC 1 AC

Item #14 Case: 68455
 UPC: 4159132125204
 Bidder # _____ Account: R063365
 Delinquent Owner: ANNA FRANKLIN, ANNA FRANKLIN (C/O REYES)
 Amount \$ _____ Simple Description: OUTSIDE OF CARLSBAD OFF OF SIOUX RD
 Minimum Bid: \$1,100.00
 Property Description: Subd: COUNTRY ACRES Lot: 7 Block: 5 LESS N 112.85' & S 103.3'

Item #15 Case: 68472
 UPC: 4133101053037
 Bidder # _____ Account: R075225
 Delinquent Owner: JARRET DEAN ALLENSWORTH
 Amount \$ _____ Simple Description: VACANT LAND IN HOPE @ PENASCO ST & 4TH ST
 Minimum Bid: \$200.00
 Property Description: Subd: GAGE & RUNYAN Lot: 3 Block: 2 Quarter: NW S: 30 T: 17S R: 23E

Item #16 Case: 68490
 UPC: 4154113129193
 Bidder # _____ Account: R084075
 Delinquent Owner: GORDON B WALLACE
 Amount \$ _____ Simple Description: OFF SEVEN RIVERS HWY ON LAKEWOOD RD
 Minimum Bid: \$200.00
 Property Description: Subd: LAKEWOOD Lot: 20 Block: 30 LOT 20 MAP# 151- LOC OFF LAKEWOOD ROAD LOT SIZE 25' X 140'

Item #17 Case: 68491
 UPC: 4154113129190
 Bidder # _____ Account: R084076
 Delinquent Owner: GORDON B WALLACE
 Amount \$ _____ Simple Description: OFF SEVEN RIVERS HWY ON LAKEWOOD RD
 Minimum Bid: \$200.00
 Property Description: Subd: LAKEWOOD Lot: 21 Block: 30 LOT 21 MAP# 151- LOC OFF LAKEWOOD ROAD LOT SIZE 25' X 140'

Item #18 Case: 68492
UPC: 4154113279214
Bidder # _____ Account: R084142
Delinquent Owner: WILLIAM R HENDLEY
Amount \$ _____ Simple Description: OFF LAKEWOOD DR ON N LAKE RD
Minimum Bid: \$200.00
Property Description: Subd: LAKEWOOD Lot: 12 Block: 34 LOT 12 MAP# 152- LOC OFF N LAKE
ROAD LOT SIZE 25' X 140' SEE FILE**** *
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Item #19 Case: 68493
UPC: 4154113277214
Bidder # _____ Account: R084143
Delinquent Owner: WILLIAM R HENDLEY
Amount \$ _____ Simple Description: OFF LAKEWOOD DR ON N LAKE RD
Minimum Bid: \$200.00
Property Description: Subd: LAKEWOOD Lot: 13 Block: 34 LOT 13 MAP# 152- LOC OFF N LAKE
ROAD LOT SIZE 25' X 140' SEE FILE**** *
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Item #20 Case: 68494
UPC: 4154113274214
Bidder # _____ Account: R084144
Delinquent Owner: WILLIAM R HENDLEY
Amount \$ _____ Simple Description: OFF LAKEWOOD DR ON N LAKE RD
Minimum Bid: \$200.00
Property Description: Subd: LAKEWOOD Lot: 14 Block: 34 LOT 14 MAP# 152- LOC OFF N LAKE
ROAD LOT SIZE 25' X 140' SEE FILE**** *
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Item #21 Case: 68495
UPC: 4154113272214
Bidder # _____ Account: R084145
Delinquent Owner: WILLIAM R HENDLEY
Amount \$ _____ Simple Description: OFF LAKEWOOD DR ON N LAKE RD
Minimum Bid: \$200.00
Property Description: Subd: LAKEWOOD Lot: 15 Block: 34 LOT 15 MAP# 152- LOC OFF N LAKE
ROAD LOT SIZE 25' X 140' SEE FILE**** *
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