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 Los Alamos County, beginning at:

TIME: 10:00 AM
DATE: Thursday, December 17, 2026
LOCATION: LOS ALAMOS COUNTY, 1000 CENTRAL AVE, STE 110, LOS ALAMOS NM 87544

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.

Item #1
Bidder #_____
Amount $_____

Case: 79607 REMOVED
UPC: 10331124162960025
Account: R001755
Delinquent Owner: THE SHARP LIVING TRUST
Simple Description: IN LOS ALAMOS ON LOS ARBOLES DR
Minimum Bid: $16,600.00
Property Description: Subd: LOMA VISTA Block: 02 Lot: 025A, Subd: LOS ARBOLES CONDOMINIUMS Unit: 025A , S: 16 T: 19N R: 6E

Item #2
Bidder #_____
Amount $_____

Case: 79608
UPC: 1032113400380
Account: R002461
Delinquent Owner: MELISSA M ARIAS
Simple Description: IN LOS ALAMOS ON 44TH ST
Minimum Bid: $9,600.00
Property Description: Subd: NORTH COMMUNITY 1 Lot: 054B S: 8 T: 19N R: 6E

Item #3
Bidder #_____
Amount $_____

Case: 79609 REMOVED
UPC: 1032113374377
Account: R002539
Delinquent Owner: ANGELA SANCHEZ- POPE
Simple Description: IN LOS ALAMOS ON 45TH ST
Minimum Bid: $9,800.00
Property Description: Subd: NORTH COMMUNITY 1 Lot: 098A S: 8 T: 19N R: 6E

Item #4
Bidder #_____
Amount $_____

Case: 79610
UPC: 1033114260104
Account: R002830
Delinquent Owner: DEBRA R AND DAVID A STEINMAN
Simple Description: IN LOS ALAMOS ON WOODLAND RD
Minimum Bid: $15,100.00
Property Description: Subd: NORTH COMMUNITY 2 Lot: 026 S: 4 T: 19N R: 6E

Item #5
Bidder #_____
Amount $_____

Case: 79611
UPC: 1035113340183
Account: R004659
Delinquent Owner: DUANE CLEMMONS
Simple Description: IN LOS ALAMOS ON SIOUX
Minimum Bid: $2,200.00
Property Description: Subd: TSIKUMU VILLAGE Lot: 108 S: 11 T: 19N R: 6E

Item #6
Bidder #_____
Amount $_____

Case: 79612
UPC: 1032112359435
Account: R005111
Delinquent Owner: C/O LANB TRUST DEPT, CLARICE W COX AND TERRY D LANGHAM
Simple Description: IN LOS ALAMOS ON 45TH ST
Minimum Bid: $14,000.00
Property Description: Subd: WESTERN AREA 1 Lot: 152 S: 17 T: 19N R: 6E

Item #7
Bidder #_____
Amount $_____

Case: 79613 REMOVED
UPC: 1033114051055
Account: R008425
Delinquent Owner: KEITH AND JEANNETTE BARRAS
Simple Description: IN LOS ALAMOS ON 35TH ST
Minimum Bid: $6,500.00
Property Description: Subd: NORTH COMMUNITY 2 Lot: 112A2 S: 4 T: 19N R: 6E