



COUNTY OF
LINCOLN NEW MEXICO
SHERRIE HUDDLESTON
Lincoln County Treasurer
P.O. Box 970
Carrizozo, NM 88301-0970

16422*56**G50**0.6595**1/2*****AUTO5-DIGIT 88201
WAPITI RANCH, LLC
LIVESTOCK
C/O BANK OF COMMERCE
2303 MOORE DR
ROSWELL NM 88201-8804



IF YOUR TAX PAYMENTS ARE ESCROWED THROUGH A
MORTGAGE COMPANY, IT IS YOUR RESPONSIBILITY AS
PROPERTY OWNER TO FORWARD THIS BILL FOR PAYMENT.

Phone Number

(575) 648-2397 Ext. 7
1 (800) 687-2705

Office Hours

8:00 am to 5:00 pm
Monday thru Friday



pay now

ACCOUNT ID NO. ➡ 1004318

2024 TAX BILL

If you would like a receipt please include a stamped,
self-addressed envelope.

Please notify the Assessor's Office of any change
of address at (575) 648-2306.

You may pay online at www.lincolncountynm.gov
Or Call 1 (855) 745-8437

A nominal fee is charged for this service.

NET TAXABLE VALUES WILL BE ALLOCATED TO
THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT 20



eNoticesOnline.com
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AUTHORIZATION CODE
LCN-PK9LNFHQ

BRIEF DESCRIPTION:

PROPERTY # L 100 431 807 06H 095528 7 COMMERCIAL BULLS LOCATED ON
#241675

Tax Rates Are Expressed in Dollars per Thousand. Taxable Value is 33.33% of Full Value

DISTRIBUTION	TAXABLE VALUE	TAX RATES	AMOUNT DUE	NON-RESIDENTIAL	FULL VALUE	TAXABLE VALUE
NM DEBT	29,881	1.360	40.64	LIVESTOCK	89,643.00	29,881.00
CO OPER	29,881	7.185	214.69			
CO SPEC	29,881	2.750	82.17			
SCH LEVY	29,881	4.89	14.61			
SCH DEBT	29,881	7.162	214.01			
SCH CAPT	29,881	1.955	58.42			
CATTLE ELK	29,881	9.604	286.98			
L.C. MEDICAL	29,881	2.600	77.69			
PRED CTL CTTL	115	750.000	86.25			
				NET ➡		29,881.00
				RESIDENTIAL	FULL VALUE	TAXABLE VALUE
				NET ➡		0.00
				TOTAL NET VALUE OF RESIDENTIAL AND NON-RESIDENTIAL		29,881.00
			1,075.46	TOTAL 2024 TAX DUE		

PRIOR TAXES, IF ANY,
MUST BE PAID BEFORE
ACCEPTING CURRENT
YEAR PAYMENT.

YEAR AND BILL NO.

TAX

INTEREST

PENALTY

AMOUNT DUE

0.00
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INSTRUCTIONS: Send bottom coupon with first-half payment. Keep the top coupon to send with second-half payment.
Tear off BOTH coupons to send with FULL payment.



LINCOLN COUNTY TREASURER

Sherrie Huddleston

Phone: (575) 648-2397 Ext. 7

Website: www.lincolncountynm.gov

DISTRIBUTION BREAKDOWN



TAX LEVIED BY	AMOUNT
CATTLE ELK	286.98
COUNTY	296.86
L.C. MEDICAL	77.69
PRED CTL C TTL	86.25
SCHOOL	287.04
STATE	40.64

The Lincoln County Treasurer's office collects the property taxes for the State, County, Municipalities, and other taxing agencies within the boundaries of Lincoln County. The County Treasurer does not determine the assessed valuations, the tax rates or amount of taxes.

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF YOUR 2024 PROPERTY TAX.

PROPERTY TAXES ARE PAYABLE TO THE COUNTY TREASURER IN NOT MORE THAN TWO (2) EQUAL INSTALLMENTS.

- THE FIRST HALF PAYMENT IS DUE NOVEMBER 10, 2024 AND IS DELINQUENT AFTER DECEMBER 10, 2024.
- THE SECOND HALF PAYMENT IS DUE APRIL 10, 2025 AND IS DELINQUENT AFTER MAY 10, 2025.

These statutory due dates are applicable for this tax period, unless modified or extended by Property Tax Division of New Mexico Taxation and Revenue Department.

\$5.00 MINIMUM TAX BILL

IF THE PROPERTY TAX ON PROPERTY FOR WHICH A PROPERTY TAX BILL IS LESS THAN FIVE DOLLARS (\$5.00), YOU WILL BE CHARGED AN ADMINISTRATIVE FEE EQUAL TO THE DIFFERENCE BETWEEN THE AMOUNT OF THE PROPERTY TAX AND FIVE DOLLARS (\$5.00) AS PURSUANT TO SECTION 7-38-36.1 NMSA 1978.

THE VALIDITY OF THE TAX, THE TIME AT WHICH THE TAX IS PAYABLE OR ANY SUBSEQUENT PROCEEDING INSTITUTED FOR THE COLLECTION OF THE TAX IS NOT AFFECTED BY THE FAILURE OF A PERSON TO RECEIVE HIS TAX BILL (STATUTE 7-38-36.5 NMSA 1978).

PAYMENT MADE ON TAX BILLS WITH MORE THAN JUST THE CURRENT TAX YEAR OWING WILL BE FIRST APPLIED TO THE OLDEST OUTSTANDING UNPAID PROPERTY TAXES AND ACCRUED INTEREST AND PENALTY CHARGES (STATUTE 7-38-42 NMSA 1978).

FAILURE OF THE LINCOLN COUNTY TREASURER TO APPLY A PAYMENT AS REQUIRED UNDER 7-38-42 NMSA 1978, OR THE FAILURE TO ISSUE A REQUIRED RECEIPT TO THE TAXPAYER OF THE STATUS OF HIS ACCOUNT SHALL NOT RELIEVE THE TAXPAYER OF LIABILITY FOR TAXES, PENALTIES OR INTEREST HE WOULD OTHERWISE BE REQUIRED TO PAY, NOR DOES ACTION OR INACTION BY THE RECEIPTING AUTHORITY ACT TO STOP THE COLLECTING AUTHORITY FROM TAKING ANY ACTION TO COLLECT OR ENFORCE THE PAYMENT OF TAXES, PENALTIES AND INTEREST LEGALLY DUE.

PAYMENT VERIFICATION

IF CHECK OR DRAFT IS GIVEN IN PAYMENT OF TAXES, THE TAX BILL IS NOT CONSIDERED PAID UNTIL THE CHECK HAS CLEARED TAXPAYER'S BANK OR OTHER FINANCIAL INSTITUTION.

DELINQUENT TAXES

REAL PROPERTY MAY BE SOLD FOR DELINQUENT TAXES AT ANY TIME AFTER THE EXPIRATION OF THREE (3) YEARS FROM THE FIRST DATE SHOWN ON THE TAX DELINQUENCY LIST ON WHICH THE TAXES BECAME DELINQUENT UNLESS ALL DELINQUENT TAXES, PENALTIES, INTEREST AND COSTS DUE ARE PAID BY 5:00 P.M. OF THE DAY PRIOR TO THE DATE OF THE SALE OR AN AGREEMENT FOR PAYMENT OF ALL DELINQUENT TAXES, PENALTIES, INTERESTS AND COSTS DUE IS ENTERED INTO WITH THE STATE PROPERTY TAX DIVISION (STATUTE 7-38-65 NMSA 1978). FOR PAYMENT OF THESE DELINQUENT TAXES, NO PERSONAL CHECKS WILL BE ACCEPTED. PAYMENT MUST BE MADE BY CASH, CASHIER'S CHECK, CERTIFIED CHECK OR MONEY ORDER.

TAXPAYERS' REMEDIES

IF A TAXPAYER DISPUTES HIS/HER PROPERTY TAX BILL BECAUSE OF THE VALUE OR CLASSIFICATION ASSIGNED TO HIS PROPERTY FOR TAXATION PURPOSES, THE ALLOCATION OF VALUE OR CLASSIFICATION OF HIS PROPERTY TO A PARTICULAR GOVERNMENTAL UNIT, OR A DENIAL OF A CLAIM FOR AN EXEMPTION, AND HE HAS NOT FILED A VALUATION PROTEST WITH THE COUNTY ASSESSOR FOR THE PROPERTY IN DISPUTE, HE MAY FILE A CLAIM FOR REFUND IN DISTRICT COURT NO LATER THAN SIXTY (60) DAYS AFTER THE FIRST INSTALLMENT OF THE TAX BILL IS DUE AND AFTER MAKING PAYMENT PRIOR TO THE FIRST DELINQUENCY DATE OF ALL PROPERTY TAXES DUE (STATUTES 7-38-39 AND 7-38-40 NMSA 1978). OTHER REMEDIES MAY ALSO BE AVAILABLE; PLEASE CHECK WITH THE COUNTY ASSESSOR'S OFFICE.

REMEDIES AVAILABLE TO THE TAXING AUTHORITIES FOR NON-PAYMENT OF TAXES

PROPERTY TAXES THAT ARE NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DATE ON WHICH THEY ARE DUE ARE CONSIDERED TO BE DELINQUENT UNLESS A VALUATION PROTEST HAS BEEN TIMELY FILED WITH THE COUNTY ASSESSOR, AND IN THAT CASE THE AMOUNT OF TAXES NOT IN CONTROVERSY MUST BE PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE (STATUTE 7-38-46 NMSA 1978).

PROPERTY TAXES ARE THE PERSONAL OBLIGATION OF THE PERSON OWNING THE PROPERTY ON THE DATE ON WHICH THE PROPERTY WAS SUBJECT TO VALUATION FOR PROPERTY TAXATION PURPOSES AND A PERSONAL JUDGMENT MAY BE RENDERED AGAINST HIM FOR THE PAYMENT OF PROPERTY TAXES THAT ARE DELINQUENT TOGETHER WITH ANY PENALTY AND INTEREST ON THE DELINQUENT TAXES (STATUTE 7-38-47 NMSA 1978).

TAXES ON REAL PROPERTY ARE A LIEN AGAINST THE REAL PROPERTY FROM JANUARY 1 OF THE TAX YEAR FOR WHICH THE TAXES ARE IMPOSED (STATUTE 7-38-48 NMSA 1978).

DELINQUENT PROPERTY TAXES ON PERSONAL PROPERTY MAY BE COLLECTED BY ASSERTING A CLAIM AGAINST THE OWNER'S PERSONAL PROPERTY FOR WHICH TAXES ARE DELINQUENT (STATUTE 7-38-53 NMSA 1978).

DELINQUENT TAXES ON REAL PROPERTY MAY BE COLLECTED BY SELLING THE REAL PROPERTY ON WHICH TAXES HAVE BECOME DELINQUENT (STATUTE 7-38-65 NMSA 1978).

DELINQUENCY CHARGES

IF PROPERTY TAXES ARE NOT PAID FOR ANY REASON WITHIN THIRTY (30) DAYS AFTER THE DATE THEY ARE DUE, INTEREST AND PENALTY CHARGES ON THE UNPAID TAXES SHALL EACH ACCRUE AT THE RATE OF ONE PERCENT (1%) OR A MINIMUM OF FIVE DOLLARS (\$5.00) OF THE DELINQUENT TAXES FOR EACH MONTH OR ANY PORTION OF A MONTH THEY REMAIN UNPAID. PENALTY ONLY SHALL NOT EXCEED FIVE PERCENT (5%) OF THE DELINQUENT TAXES (STATUTES 7-38-49 AND 7-38-50 NMSA 1978).

ANY CHECK, MONEY ORDER OR CASHIER CHECK THAT IS WRITTEN INCORRECTLY, UNSIGNED OR POSTDATED THAT ARE SUBMITTED FOR PAYMENT OF TAXES WILL NOT PREVENT THE DELINQUENCY CHARGES FROM BEING IMPOSED. THE TREASURER'S OFFICE IS NOT PERMITTED TO ACCEPT POSTDATED CHECKS.

TAX RATE

THE TAXABLE VALUE IS APPROXIMATELY ONE-THIRD OF THE FULL ASSESSED VALUE. THE NET TAXABLE VALUE IS THE TAXABLE VALUE LESS ANY EXEMPTIONS. THE TAX RATE (OR MILL LEVY RATE) REPRESENTS DOLLARS PER THOUSAND OF THE NET TAXABLE VALUE (NTV). TO REACH THE TAX AMOUNT IMPOSED FOR EACH LEVY, MULTIPLY THE TAX RATE AGAINST THE NET TAXABLE VALUE.

ATTENTION MANUFACTURED HOME OWNERS - MOVING PERMIT

BEFORE A TRANSFER OF MANUFACTURED HOME TITLE CAN BE ISSUED BY THE NEW MEXICO MOTOR VEHICLE DEPT. OR BEFORE A NEW MEXICO TRANSPORTATION DIVISION MANUFACTURED HOME MOVING PERMIT CAN BE ISSUED, A MANUFACTURED HOME PROPERTY TAX RELEASE MUST BE OBTAINED FROM THE COUNTY ASSESSOR AFTER PAYMENT OF CURRENT AND PRIOR YEAR TAXES.



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NET TAXABLE VALUES WILL BE ALLOCATED TO
THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT ➡ 20



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Go Paperless

AUTHORIZATION CODE
LCN-JFKRNY8X

BRIEF DESCRIPTION:

PROPERTY # 4 087 063 462 195 000000 SECTION-18 TOWNSHIP-11S RANGE-16E CONT'G 40 ACRES +/-
PROPERTY # 4 087 063 251 340 000000 SECTION-18 TOWNSHIP-11S RANGE-16E LOTS 2,3,4, SE4NW4,
E2SW4, SW4NE4, & SE4, CONT'G 440 ACRES +/- PROPERTY # 4 087 064 267 267 000000 SECTION-19
TOWNSHIP-11S RANGE-16E LOTS 1,2,3,4, E2W2, E2, CONT'G 640 ACRES +/- PROPERTY # 4 087 065 269 262
000000 SECTION-30 TOWNSHIP-11S RANGE-16E LOTS 1,2,3,4, E2W2, E2, CONT'G 640 ACRES +/- PROPERTY
4 087 066 279 271 000000 SECTION-31 TOWNSHIP-11S RANGE-16E LOTS 1,2,3,4, E2W2 & E2 CONT'G 640
ACRES +/- PROPERTY # 4 088 063 289 295 000000 SECTION-17 TOWNSHIP-11S RANGE-16E E2, S2NW4 &
SW4, CONT'G 560 ACRES +/- PROPERTY # 4 088 064 265 266 000000 SECTION-20 TOWNSHIP-11S
RANGE-16E ALL OF SECTION, CONT'G 640 ACRES +/-

Tax Rates Are Expressed in Dollars per Thousand, Taxable Value is 33.33% of Full Value

DISTRIBUTION	TAXABLE VALUE	TAX RATES	AMOUNT DUE	NON-RESIDENTIAL	FULL VALUE	TAXABLE VALUE
NM DEBT -RES	28,025	1.360	38.11	LAND	33,096.00	11,032.00
CO OPER -RES	28,025	5.100	142.93	IMPROVEMENT	42,945.00	14,315.00
CO SPEC -RES	28,025	2.750	77.07			
SCH LEVY -RES	28,025	.489	12.86			
SCH DEBT -RES	28,025	7.162	200.72			
SCH CAPT -RES	28,025	1.918	53.75			
L.C. MEDIC-RES	28,025	2.600	72.87			
HONDO -RES	28,025	.750	21.02			
NM DEBT -N/R	25,347	1.360	34.47			
CO OPER -N/R	25,347	7.185	182.12			
CO SPEC -N/R	25,347	2.750	69.70			
SCH LEVY -N/R	25,347	.489	12.39			
SCH DEBT -N/R	25,347	7.162	181.54			
SCH CAPT -N/R	25,347	1.955	49.55			
L.C. MEDIC-N/R	25,347	2.600	65.90			
HONDO -N/R	25,347	.750	19.01			
					NET ➡	25,347.00
				RESIDENTIAL	FULL VALUE	TAXABLE VALUE
				LAND	4,632.00	1,544.00
				IMPROVEMENT	79,443.00	26,481.00
					NET ➡	28,025.00
				TOTAL NET VALUE OF RESIDENTIAL AND NON-RESIDENTIAL		53,372.00
			1,234.01	TOTAL 2024 TAX DUE		

PRIOR TAXES, IF ANY,
MUST BE PAID BEFORE
ACCEPTING CURRENT
YEAR PAYMENT.

YEAR AND BILL NO.

TAX

INTEREST

PENALTY

AMOUNT DUE

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INSTRUCTIONS: Send bottom coupon with first-half payment. Keep the top coupon to send with second-half payment.
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LINCOLN COUNTY TREASURER

Sherrie Huddleston

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DISTRIBUTION BREAKDOWN



TAX LEVIED BY	AMOUNT
COUNTY	471.82
HONDO -N/R	19.01
HONDO -RES	21.02
L.C. MEDIC-N/R	65.90
L.C. MEDIC-RES	72.87
SCHOOL	510.81
STATE	72.58

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\$5.00 MINIMUM TAX BILL

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THE VALIDITY OF THE TAX, THE TIME AT WHICH THE TAX IS PAYABLE OR ANY SUBSEQUENT PROCEEDING INSTITUTED FOR THE COLLECTION OF THE TAX IS NOT AFFECTED BY THE FAILURE OF A PERSON TO RECEIVE HIS TAX BILL (STATUTE 7-38-36b NMSA 1978).

PAYMENT MADE ON TAX BILLS WITH MORE THAN JUST THE CURRENT TAX YEAR OWING WILL BE FIRST APPLIED TO THE OLDEST OUTSTANDING UNPAID PROPERTY TAXES AND ACCRUED INTEREST AND PENALTY CHARGES (STATUTE 7-38-42 NMSA 1978).

FAILURE OF THE LINCOLN COUNTY TREASURER TO APPLY A PAYMENT AS REQUIRED UNDER 7-38-42 NMSA 1978, OR THE FAILURE TO ISSUE A REQUIRED RECEIPT TO THE TAXPAYER OF THE STATUS OF HIS ACCOUNT SHALL NOT RELIEVE THE TAXPAYER OF LIABILITY FOR TAXES, PENALTIES OR INTEREST HE WOULD OTHERWISE BE REQUIRED TO PAY, NOR DOES ACTION OR INACTION BY THE RECEIPTING AUTHORITY ACT TO STOP THE COLLECTING AUTHORITY FROM TAKING ANY ACTION TO COLLECT OR ENFORCE THE PAYMENT OF TAXES, PENALTIES AND INTEREST LEGALLY DUE.

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DELINQUENT TAXES

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TAX RATE

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ACCOUNT ID NO. ➡ 1002900

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A nominal fee is charged for this service.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT 20



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Go Paperless

AUTHORIZATION CODE
LCN-JFKRNY8X

BRIEF DESCRIPTION:

PROPERTY # H 100 290 005 21D 154906 1999 TOWN & COUNTRY
SER-TXCTCMW002812 LOC-W3/4W2W2 OF SEC. 15, T11S, R16E 10080 ALAMO
CANYON RD

IF YOUR TAX PAYMENTS ARE ESCROWED THROUGH A MORTGAGE COMPANY, IT IS YOUR RESPONSIBILITY AS PROPERTY OWNER TO FORWARD THIS BILL FOR PAYMENT.

Tax Rates Are Expressed in Dollars per Thousand. Taxable Value is 33.33% of Full Value

DISTRIBUTION	TAXABLE VALUE	TAX RATES	AMOUNT DUE	NON-RESIDENTIAL	FULL VALUE	TAXABLE VALUE
NM DEBT	7,561	1.360	10.28			
CO OPER	7,561	5.100	38.56			
CO SPEC	7,561	2.750	20.79			
SCH LEVY	7,561	.459	3.47			
SCH DEBT	7,561	7.162	54.15			
SCH CAPT	7,561	1.918	14.50			
L.C. MEDICAL	7,561	2.600	19.66			
HONDO	7,561	.750	5.67			
					NET ➡	0.00
				RESIDENTIAL	FULL VALUE	TAXABLE VALUE
				MANUF.HOME	22,683.00	7,561.00
					NET ➡	7,561.00
				TOTAL NET VALUE OF RESIDENTIAL AND NON-RESIDENTIAL		7,561.00
			167.08	TOTAL 2024 TAX DUE		

PRIOR TAXES, IF ANY,
MUST BE PAID BEFORE
ACCEPTING CURRENT
YEAR PAYMENT.

YEAR AND BILL NO.	TAX	INTEREST	PENALTY	AMOUNT DUE
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

INSTRUCTIONS: Send bottom coupon with first-half payment. Keep the top coupon to send with second-half payment.
Tear off BOTH coupons to send with FULL payment.



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Sherrie Huddleston

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DISTRIBUTION BREAKDOWN



TAX LEVIED BY	AMOUNT
COUNTY	59.35
HONDO	5.67
L.C. MEDICAL	19.66
SCHOOL	72.12
STATE	10.28

The Lincoln County Treasurer's office collects the property taxes for the State, County, Municipalities, and other taxing agencies within the boundaries of Lincoln County. The County Treasurer does not determine the assessed valuations, the tax rates or amount of taxes.

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF YOUR 2024 PROPERTY TAX.

PROPERTY TAXES ARE PAYABLE TO THE COUNTY TREASURER IN NOT MORE THAN TWO (2) EQUAL INSTALLMENTS.

- THE FIRST HALF PAYMENT IS DUE NOVEMBER 10, 2024 AND IS DELINQUENT AFTER DECEMBER 10, 2024.
- THE SECOND HALF PAYMENT IS DUE APRIL 10, 2025 AND IS DELINQUENT AFTER MAY 10, 2025.

These statutory due dates are applicable for this tax period, unless modified or extended by Property Tax Division of New Mexico Taxation and Revenue Department.

\$5.00 MINIMUM TAX BILL

IF THE PROPERTY TAX ON PROPERTY FOR WHICH A PROPERTY TAX BILL IS LESS THAN FIVE DOLLARS (\$5.00), YOU WILL BE CHARGED AN ADMINISTRATIVE FEE EQUAL TO THE DIFFERENCE BETWEEN THE AMOUNT OF THE PROPERTY TAX AND FIVE DOLLARS (\$5.00) AS PURSUANT TO SECTION 7-38-36.1 NMSA 1978.

THE VALIDITY OF THE TAX, THE TIME AT WHICH THE TAX IS PAYABLE OR ANY SUBSEQUENT PROCEEDING INSTITUTED FOR THE COLLECTION OF THE TAX IS NOT AFFECTED BY THE FAILURE OF A PERSON TO RECEIVE HIS TAX BILL (STATUTE 7-38-36b NMSA 1978).

PAYMENT MADE ON TAX BILLS WITH MORE THAN JUST THE CURRENT TAX YEAR OWING WILL BE FIRST APPLIED TO THE OLDEST OUTSTANDING UNPAID PROPERTY TAXES AND ACCRUED INTEREST AND PENALTY CHARGES (STATUTE 7-38-42 NMSA 1978).

FAILURE OF THE LINCOLN COUNTY TREASURER TO APPLY A PAYMENT AS REQUIRED UNDER 7-38-42 NMSA 1978, OR THE FAILURE TO ISSUE A REQUIRED RECEIPT TO THE TAXPAYER OF THE STATUS OF HIS ACCOUNT SHALL NOT RELIEVE THE TAXPAYER OF LIABILITY FOR TAXES, PENALTIES OR INTEREST HE WOULD OTHERWISE BE REQUIRED TO PAY, NOR DOES ACTION OR INACTION BY THE RECEIPTING AUTHORITY ACT TO STOP THE COLLECTING AUTHORITY FROM TAKING ANY ACTION TO COLLECT OR ENFORCE THE PAYMENT OF TAXES, PENALTIES AND INTEREST LEGALLY DUE.

PAYMENT VERIFICATION

IF CHECK OR DRAFT IS GIVEN IN PAYMENT OF TAXES, THE TAX BILL IS NOT CONSIDERED PAID UNTIL THE CHECK HAS CLEARED TAXPAYER'S BANK OR OTHER FINANCIAL INSTITUTION.

DELINQUENT TAXES

REAL PROPERTY MAY BE SOLD FOR DELINQUENT TAXES AT ANY TIME AFTER THE EXPIRATION OF THREE (3) YEARS FROM THE FIRST DATE SHOWN ON THE TAX DELINQUENCY LIST ON WHICH THE TAXES BECAME DELINQUENT UNLESS ALL DELINQUENT TAXES, PENALTIES, INTEREST AND COSTS DUE ARE PAID BY 5:00 P.M. OF THE DAY PRIOR TO THE DATE OF THE SALE OR AN AGREEMENT FOR PAYMENT OF ALL DELINQUENT TAXES, PENALTIES, INTERESTS AND COSTS DUE IS ENTERED INTO WITH THE STATE PROPERTY TAX DIVISION (STATUTE 7-38-65 NMSA 1978). FOR PAYMENT OF THESE DELINQUENT TAXES, NO PERSONAL CHECKS WILL BE ACCEPTED. PAYMENT MUST BE MADE BY CASH, CASHIER'S CHECK, CERTIFIED CHECK OR MONEY ORDER.

TAXPAYERS' REMEDIES

IF A TAXPAYER DISPUTES HIS/HER PROPERTY TAX BILL BECAUSE OF THE VALUE OR CLASSIFICATION ASSIGNED TO HIS PROPERTY FOR TAXATION PURPOSES, THE ALLOCATION OF VALUE OR CLASSIFICATION OF HIS PROPERTY TO A PARTICULAR GOVERNMENTAL UNIT, OR A DENIAL OF A CLAIM FOR AN EXEMPTION, AND HE HAS NOT FILED A VALUATION PROTEST WITH THE COUNTY ASSESSOR FOR THE PROPERTY IN DISPUTE, HE MAY FILE A CLAIM FOR REFUND IN DISTRICT COURT NO LATER THAN SIXTY (60) DAYS AFTER THE FIRST INSTALLMENT OF THE TAX BILL IS DUE AND AFTER MAKING PAYMENT PRIOR TO THE FIRST DELINQUENCY DATE OF ALL PROPERTY TAXES DUE (STATUTES 7-38-39 AND 7-38-40 NMSA 1978). OTHER REMEDIES MAY ALSO BE AVAILABLE; PLEASE CHECK WITH THE COUNTY ASSESSOR'S OFFICE.

REMEDIES AVAILABLE TO THE TAXING AUTHORITIES FOR NON-PAYMENT OF TAXES

PROPERTY TAXES THAT ARE NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DATE ON WHICH THEY ARE DUE ARE CONSIDERED TO BE DELINQUENT UNLESS A VALUATION PROTEST HAS BEEN TIMELY FILED WITH THE COUNTY ASSESSOR, AND IN THAT CASE THE AMOUNT OF TAXES NOT IN CONTROVERSY MUST BE PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE (STATUTE 7-38-46 NMSA 1978).

PROPERTY TAXES ARE THE PERSONAL OBLIGATION OF THE PERSON OWNING THE PROPERTY ON THE DATE ON WHICH THE PROPERTY WAS SUBJECT TO VALUATION FOR PROPERTY TAXATION PURPOSES AND A PERSONAL JUDGMENT MAY BE RENDERED AGAINST HIM FOR THE PAYMENT OF PROPERTY TAXES THAT ARE DELINQUENT TOGETHER WITH ANY PENALTY AND INTEREST ON THE DELINQUENT TAXES (STATUTE 7-38-47 NMSA 1978).

TAXES ON REAL PROPERTY ARE A LIEN AGAINST THE REAL PROPERTY FROM JANUARY 1 OF THE TAX YEAR FOR WHICH THE TAXES ARE IMPOSED (STATUTE 7-38-48 NMSA 1978).

DELINQUENT PROPERTY TAXES ON PERSONAL PROPERTY MAY BE COLLECTED BY ASSERTING A CLAIM AGAINST THE OWNER'S PERSONAL PROPERTY FOR WHICH TAXES ARE DELINQUENT (STATUTE 7-38-53 NMSA 1978).

DELINQUENT TAXES ON REAL PROPERTY MAY BE COLLECTED BY SELLING THE REAL PROPERTY ON WHICH TAXES HAVE BECOME DELINQUENT (STATUTE 7-38-65 NMSA 1978).

DELINQUENCY CHARGES

IF PROPERTY TAXES ARE NOT PAID FOR ANY REASON WITHIN THIRTY (30) DAYS AFTER THE DATE THEY ARE DUE, INTEREST AND PENALTY CHARGES ON THE UNPAID TAXES SHALL EACH ACCRUE AT THE RATE OF ONE PERCENT (1%) OR A MINIMUM OF FIVE DOLLARS (\$5.00) OF THE DELINQUENT TAXES FOR EACH MONTH OR ANY PORTION OF A MONTH THEY REMAIN UNPAID. PENALTY ONLY SHALL NOT EXCEED FIVE PERCENT (5%) OF THE DELINQUENT TAXES (STATUTES 7-38-49 AND 7-38-50 NMSA 1978).

ANY CHECK, MONEY ORDER OR CASHIER CHECK THAT IS WRITTEN INCORRECTLY, UNSIGNED OR POSTDATED THAT ARE SUBMITTED FOR PAYMENT OF TAXES WILL NOT PREVENT THE DELINQUENCY CHARGES FROM BEING IMPOSED. THE TREASURER'S OFFICE IS NOT PERMITTED TO ACCEPT POSTDATED CHECKS.

TAX RATE

THE TAXABLE VALUE IS APPROXIMATELY ONE-THIRD OF THE FULL ASSESSED VALUE. THE NET TAXABLE VALUE IS THE TAXABLE VALUE LESS ANY EXEMPTIONS. THE TAX RATE (OR MILL LEVY RATE) REPRESENTS DOLLARS PER THOUSAND OF THE NET TAXABLE VALUE (NTV). TO REACH THE TAX AMOUNT IMPOSED FOR EACH LEVY, MULTIPLY THE TAX RATE AGAINST THE NET TAXABLE VALUE.

ATTENTION MANUFACTURED HOME OWNERS - MOVING PERMIT

BEFORE A TRANSFER OF MANUFACTURED HOME TITLE CAN BE ISSUED BY THE NEW MEXICO MOTOR VEHICLE DEPT. OR BEFORE A NEW MEXICO TRANSPORTATION DIVISION MANUFACTURED HOME MOVING PERMIT CAN BE ISSUED, A MANUFACTURED HOME PROPERTY TAX RELEASE MUST BE OBTAINED FROM THE COUNTY ASSESSOR AFTER PAYMENT OF CURRENT AND PRIOR YEAR TAXES.