

**NOTICE OF PUBLIC AUCTION**  
**SALE OF PERSONAL PROPERTY FOR DELINQUENT PROPERTY**  
**TAXES**

**TORRANCE COUNTY TREASURER'S OFFICE**

Notice is hereby given that, pursuant to provisions of Section 7-38-65 NMSA 1978, Torrance County Treasurer will offer tax-delinquent manufactured homes for sale at public auction in Torrance County at:

**Date: April 22, 2024, Time: 10:00am**

**Location: Torrance County Administrative Building, inside the Commission Chambers**

**205 S. Ninth St. Estancia, NM 87016**

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

**TERMS OF THE TORRANCE COUNTY PERSONAL PROPERTY 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 and telephone number. Tax certificates 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 parties will register accordingly and must provide documented proof as being a bona fide agent at time of registration. **REGISTRATION WILL CLOSE PROMPTLY AT START OF SALE. CONTACT THE COUNTY TREASURER FOR EXACT LOCATION WHERE AUCTION WILL BE CONDUCTED.**
2. A sale properly made under the provisions of Section 7-38-58 NMSA 1978 constitutes full payment of all delinquent taxes, penalties, and interest. Delinquent taxes, penalties, and interest that are a lien against the property at the time of the sale are extinguished. The sale does not extinguish any other liens.
3. Section 7-38-74 NMSA 1978, prohibits officer 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 Torrance County Treasurer 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. Real property sale in violation of Section 7-38-74 NMSA 1978 is void.

4. Successful bidders must make payment in full of the amount bid immediately proceeding the conclusion of the sale. Payment is required to be by money order, certified check, cashier's check, or business check drawn to the order of the Torrance County Treasurer. **A business check will be accepted with a letter of credit which guarantees payment in the amount of or in excess of the amount of the check drawn to the order of Torrance County. Personal checks will not be accepted.** No bids will be accepted at future auctions from a bidder who fails to make payment. The bidder shall be responsible for all costs, expenses, and attorney fees expended in the collection of accepted bids.
5. Upon receiving payment for the personal property sold for delinquent taxes, the Torrance County Treasurer shall execute and deliver a certificate of sale and an MVD Repossession form to the purchaser. Until a tax certificate which consummates the sale is received from the Torrance County Treasurer, a successful bidder has no right of entry to personal property purchased. The tax certificate conveys all the former personal property owner's interest in the personal property as of the date of the sale, free of any unrecorded or unfiled interests unknown to him at the time of sale. **The Torrance County Treasurer warrants no title to property purchased at public auction sale.**
6. Property sold at public auction may be subject to a 120-day Federal (IRS) Redemption period.
7. 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 bases for the rescission.
8. The sale price of personal property at this public auction 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.
9. The registered bidder and the Torrance County Treasurer stipulate that at no time did the Torrance County Treasurer 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 Torrance County Treasurer 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 stated that he/she has bid at the delinquent property tax auction without any inducement or representation by the Torrance County Treasurer of any kind. Should the registered bidder become a successful buyer, the successful buyer agrees to fully indemnify, defend and hold-harmless the Torrance County Treasurer 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 in perpetuity.

10. The auctioneer reserves the right to withdraw from the sale any of the personal property listed below, to sell any of the personal property listed below together, or to sell only a portion of any of the personal property 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 personal property listed below may not be sold for less than the listed minimum bid.
  
11. The personal property sold is assumed to be "uninhabitable" as defined by the State of New Mexico Manufactured Housing Division. The Torrance County Treasurer makes no assertions of knowledge of all plumbing, heating and electrical systems and are unknown as to safety at the time of the sale.
  
12. All persons successfully purchasing the personal property shall comply with all rules and regulations set forth by the New Mexico Manufactured Housing Division pertaining to the setting and installing the personal property for purposes of habitation.
  
13. All persons successfully purchasing the personal property shall disclose the anticipated location of the personal property being purchased.
  
14. Movement of personal property from its present location must be accomplished within 60 days to the location disclosed at the time of the sale. A licensed manufactured home mover must be secured to legally move the manufactured home to the location arranged for by the purchaser. The required moving permits are available from the Torrance County Treasurer's office for the cost of \$10, cash preferred (personal checks not accepted). for a single-wide manufactured home, \$20 for a double-wide, and so forth.
  
15. Successful purchasers of personal property must immediately obtain a tax release from the Torrance County Assessor and must pay the current year taxes in advance to the Torrance County Treasurer in order for a title change into the purchaser's name. A tax release showing current year property taxes paid in full, Affidavit of Repossession and the Certificate of Sale obtained from this auction must be taken to the Department of Motor Vehicles where the title will be issued.