

Lincoln County Treasurer

Glenna Robbins - Treasurer

Beverly A. Calaway - Chief Deputy

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APPLICATION FOR CERTIFICATE OF NO PROPERTY TAXES DUE

The undersigned, as owner or agent, hereby makes application for a certificate from the Lincoln County Treasurer, stating that there are no delinquent or current taxes owing on the property described below:

***All requested information must be complete before approval!**

1. * _____
Name of **Current Owner**
2. _____
Address
3. * _____
Property **Owner Number** or **UPC Number**
4. * _____
Is Property to be **Subdivided or combined ?**
5. * _____
Name of **New Owner**, or Person to Receive the Next Assessment and Tax Billing
6. _____
Address of New Owner or Person to Receive Next Assessment

Signature of Property Owner

-or- *Signature of Person Authorized to act on behalf of property Owner

*Company Name _____

Dated this _____ Day of _____, 20_____

LINCOLN COUNTY CERTIFICATION OF NO TAX DUE

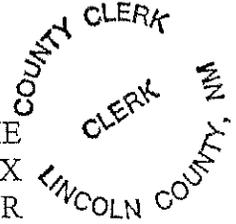
Pursuant to NMSA SB406, the undersigned hereby certifies that there are no current or delinquent property tax obligation on the parcel of land assigned the property owner number* _____ as of the _____ day of _____, 20_____

By _____
Lincoln County Treasurer

NOTICE: This certification of no tax due is ONLY GOOD FOR 30 DAYS or December 31st Of the current year.

Notice: NMSA SB406 requires All taxes, penalties, interest & fees must be paid in full through the taxable year in which a property is divided or combined prior to filing a plat.

revised 9/20/2013



ORDINANCE NO. 2013-05

AN ORDINANCE REQUIRING A CERTIFICATE ISSUED BY THE LINCOLN COUNTY TREASURER ESTABLISHING THAT PROPERTY TAX OBLIGATIONS ARE CURRENT PRIOR TO ANY SUBDIVISION PLAT OR CLAIM OF EXEMPTION APPROVAL BY THE COUNTY OF LINCOLN; REPEALING ORDINANCES IN CONFLICT; PROVIDING FOR THE SEVERABILITY OF PARTS HEREOF; AND PROVIDING AN EFFECTIVE DATE AND REPEALING ORDINANCE NO.2002-08

Whereas, pursuant to Section 4-37-1, NMSA 1978, the Board of County Commissioners of the County of Lincoln is empowered to enact regulations which provide for the safety, preserve the health, promote the prosperity and improve the order, comfort and convenience of the citizens of the County of Lincoln; and

Whereas, the Board of County Commissioners and the County of Lincoln finds that an ordinance requiring proof that property taxes are current prior to County issuing approval of subdivision plats or claims of exemption would serve a valid public purpose

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE COUNTY OF LINCOLN, NEW MEXICO:

Section 1: Short title.

This Ordinance may be cited as the "County of Lincoln Tax Obligation for Land Divisions and/or Recombinations Ordinance."

Section 2. Legislative Intent.

The Lincoln County Assessor is charged with the responsibility of maintaining current records of property tax assessments. The division of land and recombination of land within Lincoln County has the potential to impede the Assessor's ability to maintain current records of property tax assessments. Therefore, it is deemed that no plat approval or claim of exemption shall be issued for land within Lincoln County unless the property owner or his agent first provides to the County Manager, County Planner, or County Commission, as the case may be applicable, a certificate from the Lincoln County Treasurer which states that all property tax obligations are current on the land parcels to be divided or recombined and are assessed on the rolls of the Lincoln County Assessor in the name of the current owner.

NM SB406 requires all taxes, penalties, interest and fees be paid in full through the taxable year in which a property is divided or combined prior to filing a plat. Prior to any division or combination of property, or the filing of same, the Lincoln County Assessor or his designee must certify all taxes, penalties, interest and fees are paid in full. After signature, the Assessor's certification will be valid for a period of thirty (30) days or December 31 of the current year.

Section 3. Ownership Information.

A. The property owner or his agent, prior to requesting authorization to file a subdivision plat or claim of exemption, shall complete an application form provided by the Lincoln County Treasurer, providing the following information:

- (1) The property owner number; Universal Parcel Code number (UPS #), name and address, and
- (2) The name and address of the new owner, or the person to receive the next assessment and tax notice.

The completed application shall be hand-delivered, mailed or faxed to the Lincoln County Treasurer.

B. Within five days of receipt, the Lincoln County Treasurer shall make a determination as to whether or not to sign the certificate attesting that the property taxes are current on the parcels of land to be divided or recombined. If the application is approved, the Treasurer shall forward the application and certificate to the County Manager, Planning Manager or County Commission, a copy of the application and certificate. If the application is denied, the application shall be returned to the property owner or agent.

Section 4. Definition.

A. The term *subdivision* is defined in NMSA 47-6-2 (J) (1973) as follows: "subdivision means the division of a surface area of land, including land within a previously approved subdivision, into two or more parcels for the purpose of sale, lease or other conveyance or for building development, whether immediate or future.

B. Subdivision claims of exemption are defined in NMSA 47-6-2 (J) (1) through (13), as follows:

1. The sale, lease or other conveyance of any parcel that is thirty-five (35) acres or larger in size within any twelve (12) month period, provided that the land has been used primarily and continuously for agricultural purposes, in accordance with §7-36-20 NMSA 1978, for the preceding three (3) years;
2. The sale or lease of apartments, offices, stores or similar space within a building;
3. The division of land within the boundaries of a municipality;
4. The division of land in which only gas, oil, mineral or water rights are severed from the surface ownership of the land;
5. The division of land created by court order where the order creates no more than one parcel per part;
6. The division of land for grazing or farming activities provided that the land continue to be used for grazing or farming activities;
7. The division of land resulting only in the alteration of parcel boundaries where parcels are altered for the purpose of increasing or reducing the size of contiguous parcels and where the number of parcels is not increased;
8. The division of land to create burial plots in a cemetery;
9. The division of land to create a parcel that is sold or donated as a gift to an immediate family member; however, this exception shall be limited to allow the seller or donor to sell or give no more than one parcel per tract of land per immediate family member. As used herein the term "immediate family member" means a husband, wife, father, stepfather, mother, stepmother, brother, stepbrother, sister, stepsister, son, stepson, daughter, stepdaughter, grandson, stepgrandson, granddaughter, stepgranddaughter, nephew and niece, whether related by birth or adoption;
10. The division of land created to provide security for mortgages, liens or deeds of trust; provided that the division is not the result of a seller-financed transaction;
11. The sale, lease or other conveyance of land that creates no parcel smaller than one hundred forty (140) acres;

- 12 The division of land to create a parcel that is donated to any trust or nonprofit corporation granted an exemption from federal income tax, as described in §501(c)(3) of the United States Internal Revenue Code of 1986, as amended; school, college or other institution with a defined curriculum and a student body and faculty that conducts classes on a regular basis; or to any church or group organized for the purpose of divine worship, religious teaching or other specifically religious activity;
13. The sale, lease, or other conveyance of a single parcel from a tract of land, except from a tract within a previously approved subdivision., within any five (5) year period; provided that a second or subsequent sale, lease or other conveyance from the same tract of land within five (5) years of the first sale, lease or other conveyance shall be subject to the provisions of the New Mexico Subdivision Act and these Regulations; provided further that a survey shall be filed with the County Clerk indicated the five (5) year holding period for both the original tract and the newly created tract.

Section 5. Severability.

It is hereby declared to be the intention of the Board of County Commissioners that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance shall be deemed severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance is declared unconstitutional or otherwise invalid by the valid judgment of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections hereof.

Section 6. Conflict Clause.

Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. Effective Date.

This Ordinance takes effect thirty days after recording in the Public Records of Lincoln County.

PASSED, APPROVED, and ADOPTED this 15th day of October, 2013.

BOARD OF COMMISSIONERS OF
THE COUNTY OF LINCOLN, NEW MEXICO

LINCOLN COUNTY-NM
RHONDA B BURROS, CLERK
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Jackie Powell
Jackie Powell, Chair

Preston Stone
Preston Stone, Vice Chair

Mark Doth
Mark Doth, Member

Dallas Draper, Member

Kathryn L. Minter
Kathryn Minter, Member

ATTEST:

Rhonda Burrows Chief Deputy
Rhonda Burrows, Lincoln County Clerk

