

LUNA COUNTY

TAX OBLIGATION FOR LAND DIVISIONS AND/OR RECOMBINATIONS ORDINANCE NUMBER 76

AN ORDINANCE GOVERNING DIVISIONS OF LAND AND/OR RECOMBINATION OF LAND.

BE IT HEREBY ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS THE GOVERNING BODY OF THE COUNTY OF LUNA, NEW MEXICO.

SECTION 1. SHORT TITLE. This ordinance shall be known and be cited as the Luna County Tax Obligation for Land Divisions and/or Recombinations.

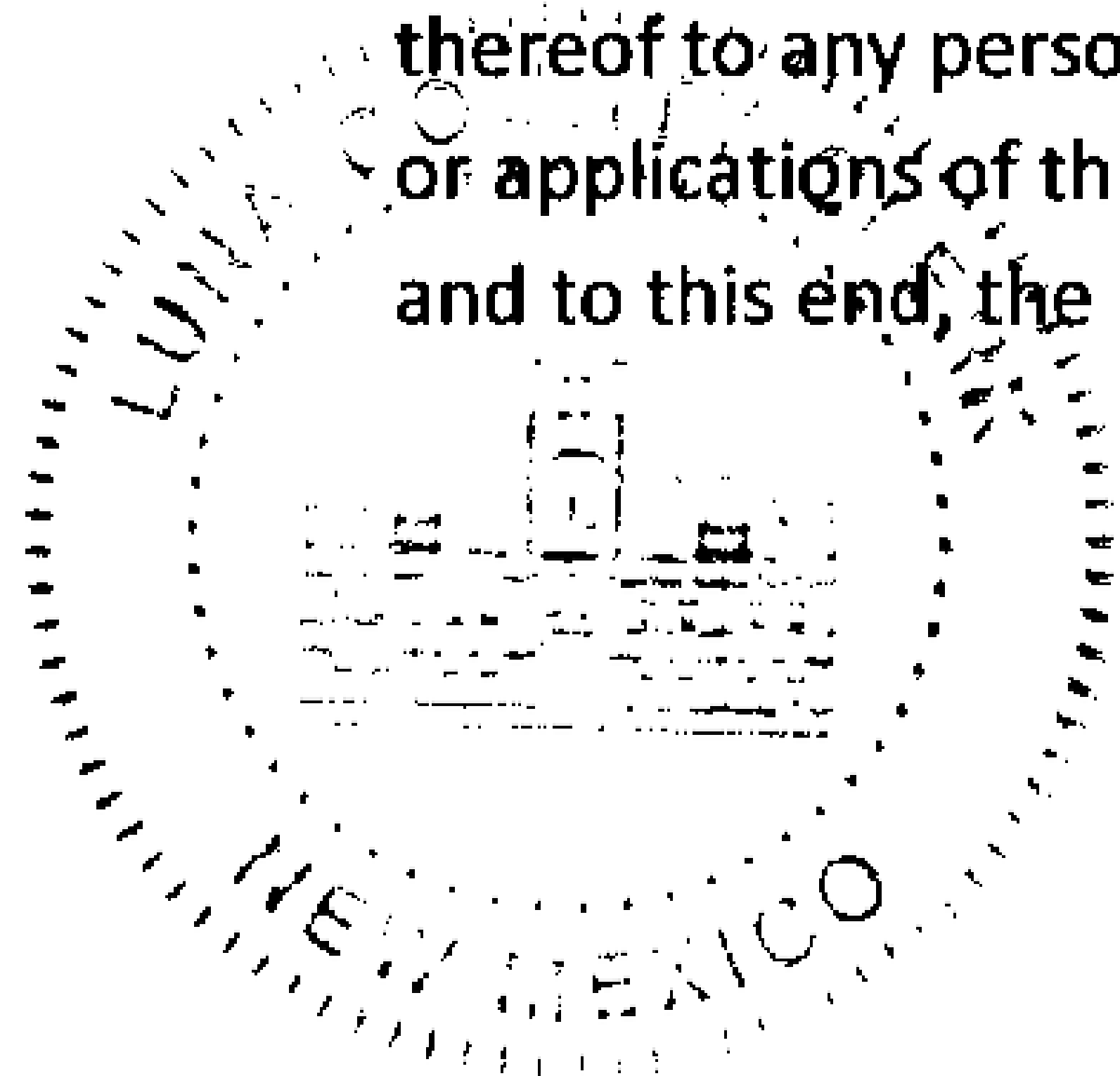
SECTION 2. STATEMENT OF PURPOSE. The Luna County Assessor is charged with the responsibility of maintaining current records of property tax assessments. The division of land and recombination of land within Luna County impedes the Assessor's ability to maintain current records of property tax assessments when map code numbers are assigned to parcels prior to the payment of past due and prepaid property taxes. Therefore, it is deemed that any lot split, recombination, or any other division or combination of land within Luna County will only be made on Assessor's records through or by the assignment of County Assessor map code identification numbers, after the applicant or developer shall have first obtained a Certificate of Taxes Paid issued by the Luna County Treasurer's Office establishing that any existing property tax obligations on the land to be divided are currently paid. Upon request for certificate, during the current tax year and when tax rates have not been set or tax bills mailed, prepayment of taxes shall be based on prior year's tax rate and will constitute full payment of the taxes for the year during which the certificate is issued.

SECTION 3. DEFINITIONS. For the purpose of this ordinance, the following definitions shall apply:

"DIVISION OF LAND": Division of land, as defined for assessment purposes only, is real property broken down into a number of smaller parcels using metes and bounds descriptions or rectangular surveys from a warranty deed, real estate contract, survey plat, etc. These divisions of land can be in smaller parcels than defined in the subdivision ordinance, but cannot be developed or improved on unless the subdivision ordinance and building permit code requirements have been met.

"RE-COMBINATIONS OF LAND": Combination of land, as defined for assessment purposes only, is two (2) or more assessments (notices of value) combined for the convenience of the property owner or the Assessor's office. Example: same property owner owns two (2) subdivision lots adjacent to each other and wishes to receive only one (1) assessment from the Assessor's Office.

SECTION 4. SEVERABILITY. If any of the provisions, or part thereof, of this Ordinance or the application thereof to any person or circumstances are held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are declared to be severable.



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SECTION 5. ISSUANCE OF CERTIFICATE. In order for a "Certificate of Taxes Paid" to be issued, all property taxes due or to become due on the land to be divided or combined, for the current tax year or any past tax years, must be paid in full to the County Treasurer.

If certificates are requested pursuant to this section for the prepaid tax year and tax rates have not yet been set or tax bills have not yet been mailed, the assessor shall determine taxes due on the basis of the prior year's tax rates. This will constitute full payment of the taxes on the real property for the current tax year.

IMPORTANT NOTICE

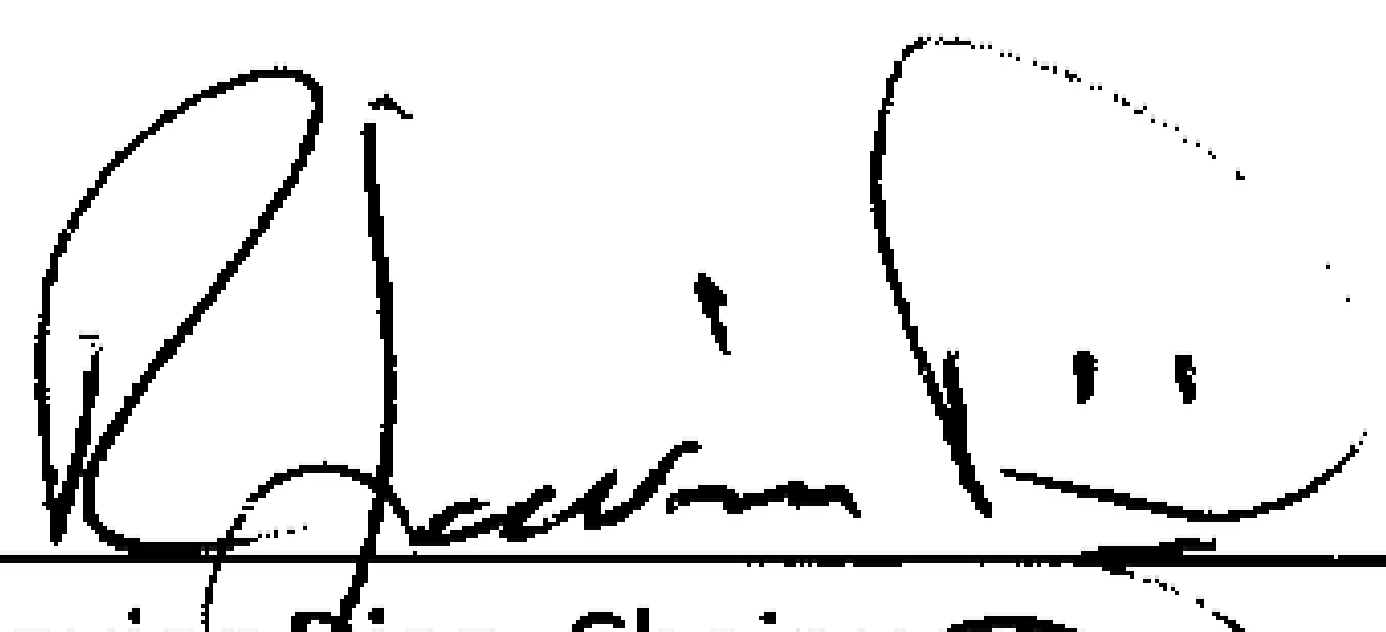
The Assessor's Office will require a five-day processing period prior to the issuance of the Certificate of Taxes Paid in Advance.

OPTIONAL

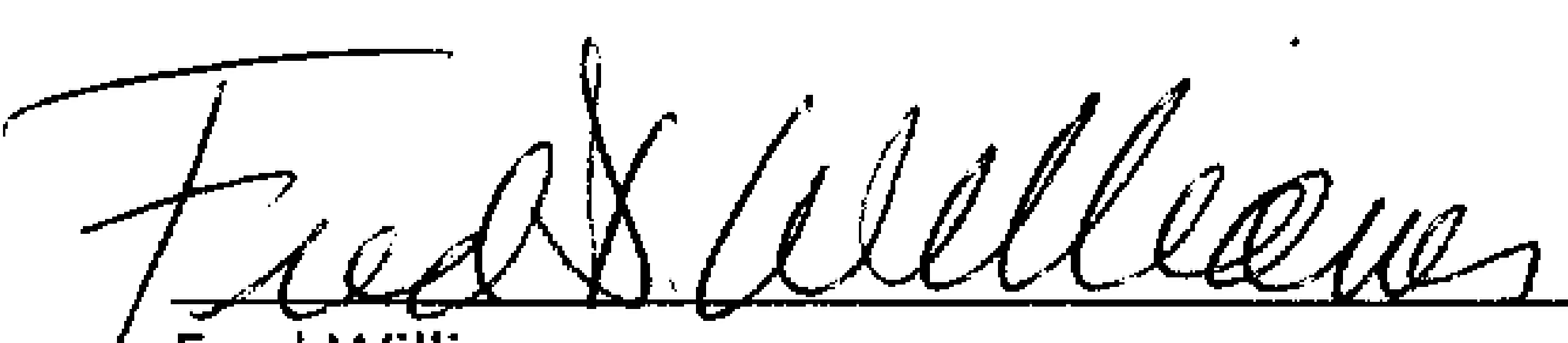
In addition, any property owner transferring ownership during the tax year has the option of pre-paying property taxes for the current year.

DATE: July 8, 2010

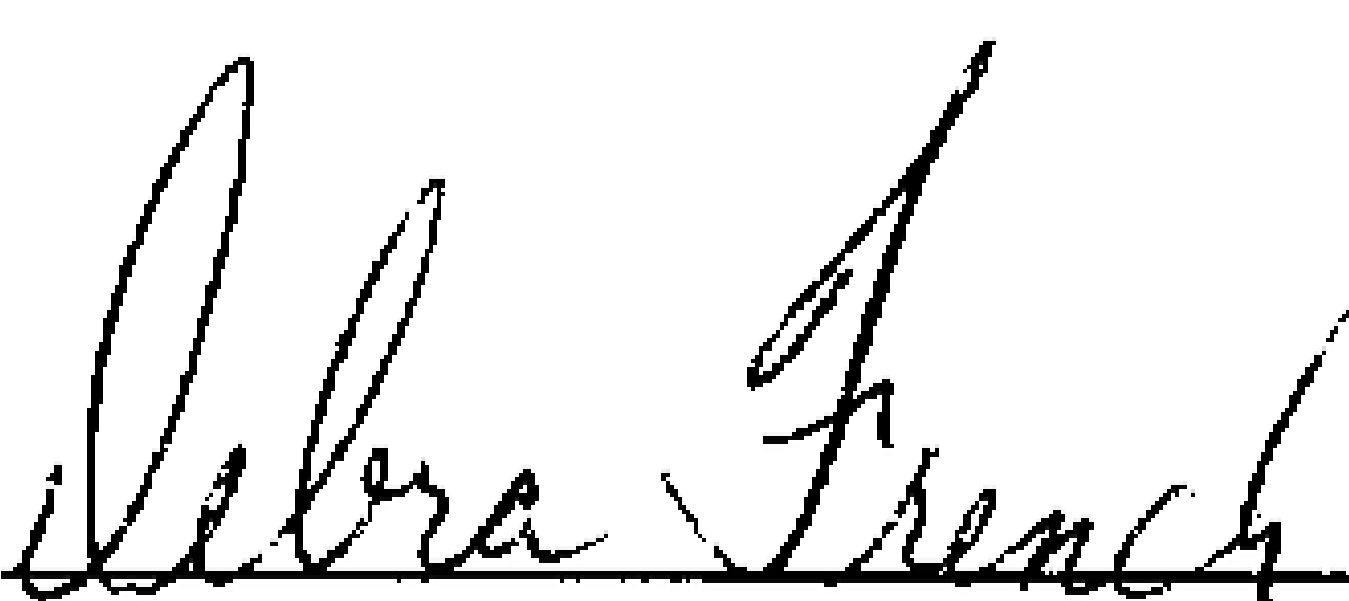
BOARD OF COUNTY COMMISSIONERS
COUNTY OF LUNA, NEW MEXICO



R. Javier Diaz, Chairman



Fred Williams



Debra French

ATTEST: 

Karen Smyer, County Clerk



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