

STATE OF NEW MEXICO

# County of Luna

**Joe "Oleo" Milo, Jr.**  
Commissioner, District 1

**J. Jay Spivey**, Chairman  
Commissioner, District 2



**R. Javier Diaz**  
Commissioner, District 3

**Charles "Tink" Jackson**  
County Manager

700 South Silver Avenue • Post Office Box 551 • Deming, New Mexico 88031  
Telephone (575) 546-0494 Facsimile (575) 544-4293

## FOR IMMEDIATE RELEASE

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### Media Release

Luna County's Board of Commissioners approved the first step toward authorizing an ordinance that would require owners of manufactured homes in Luna County to pay any taxes on it before being allowed to move the home.

During the regular November meeting, the Board of Commissioners approved Resolution No. 14-69, "Call for Movement Certificate and Tax Release Ordinance." The call for ordinance resolution is the first formal step the Board must take before considering an ordinance. Ordinance No. 91 is expected to be considered by the Commission during its next regular meeting, slated for 6 p.m. on Tuesday, Dec. 16 in the Luna County Courthouse, 700 S. Silver Avenue.

"We're the only county that doesn't require a tax clearance for the manufactured home to move," Charles "Tink" Jackson, Luna County Manager, said. Dona Ana County, Hidalgo County and Grant County all require that clearance so they can collect the current or back taxes on these properties before they are moved, moved out of the county, or destroyed, he added.

He said the county is losing about \$120,000 a year in tax revenue due to manufactured homes being moved within or out of the county without the tax clearance other New Mexico counties require.

Dora Madrid, Luna County Treasurer, first brought this issue to his attention, he explained, by saying the county lacks policies that can compel the owner of a manufactured home to pay taxes before moving the unit. The county has lost tax revenue other New Mexico counties would ordinarily collect. Because there are no state rules governing taxes on manufactured homes, it is the responsibility of individual counties to establish such policies. It is also the responsibility of individual counties to enforce their own rules.

If passed, the ordinance would require any manufactured home entering the county, being moved within the county, or being moved outside the county, to have a permit issued by the Luna County Planning and Community Development Department. Manufactured homes built in Luna County but shipped outside the county would be exempt from the requirement.

In response to questioning concerning the use of a manufactured home for purposes other than housing, like storage, Luna County Assessor Delilah Rojo explained that residents need to communicate with her office if a manufactured home is remodeled or repurposed so appropriate changes or valuations can be considered.

"They don't come in until they get a tax bill, and by then, it's too late," she added, saying residents should visit her office to contest any valuations when they receive their Notice of Valuation. Residents have 30 days from the mailing date of the Notice of Valuation to contact her office with questions or concerns.

Board Chairman Jay Spivey stressed that public education must be included at every step of this process, because some residents may not know county policies concerning manufactured homes or property valuations.

Commissioner Joe "Oleo" Milo, Jr., motioned to approve the resolution. With a second from Commissioner Javier Diaz, the measure was unanimously approved.

A public hearing will be held when Ordinance No. 91 is considered by the Commission. The public is welcome to speak for or against the proposal. For more information about property valuations, contact the Assessor's Office at (575) 546-0404. For information about revenue collected from taxes, contact the Treasurer's Office at (575) 546-0401.