



CAROL BOWMAN-MUSKETT
COUNTY TREASURER

207 WEST HILL AVENUE, SUITE 101
GALLUP, NEW MEXICO 87301
(505)-722-4459

10424*37**G50**1.268**3/6*****AUTO**ALL FOR AADC 870
LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE NM 87122-2005

2025 TAX BILL

PRINT THIS ACCOUNT
NO. ON YOUR CHECK

ACCOUNT NO.
R300875

VERIFICATION CODE: **ZHV4KKJQ**

Tax Rates Are Expressed in Dollars per Thousand

Taxable Value is 33% % of Full Value.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS
IN SCHOOL DISTRICT ▶ 221

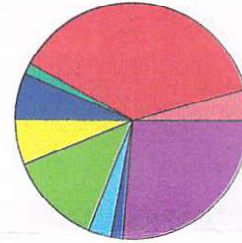
IT IS THE RESPONSIBILITY OF THE PROPERTY OWNER TO INSURE PROPERTY
TAXES ARE PAID. OWNERS WITH MORTGAGES SHOULD CONTACT LENDER
TO DETERMINE RESPONSIBILITY FOR PAYMENT OF PROPERTY TAX.

LEGAL DESCRIPTION

Location:
LOT 5, RED CANYON RANCHES, TRIPLE R RANCH-NORTH, LOCATED IN SEC. 17 & 18 T14N R11W
CONT. 141.54 ACS M/L PLAT FILED BK28 PGS 1349-56 01/08/07 BK 28 PG 2414 01/26/07 DOC 398558
11/15/21 CODE 2-066-082-065-367 RSUFCD

pd 3599.16
chk 1137
11/31/25

TAX BREAKDOWN



TAX LEVIED BY	TAX RATE	AMOUNT
STATE DEBT SERVICE	1.360	36.90
COUNTY OPERATIONAL-NON RE	11.850	321.49
SCHOOL DISTRICT OPERATION	0.500	13.56
SCHOOL DIST CAP IMPROVEME	2.000	54.26
GALLUP BRANCH COLLEGE - N	2.000	54.26
REHOBOTH CHRISTIAN HOSPIT	4.000	108.52
UNM GALLUP SPECIAL VOCATI	1.000	27.13
RIO SAN JOSE FLOOD CONTRO	0.500	13.56
SCHOOL DISTRICT DEBT SERV	8.301	225.20

PROPERTY	FULL VALUE	TAXABLE VALUE
SUB - ACRES	81,390	27,130

TOTAL NET VALUE ▶ 27,130

TOTAL 2025 TAX DUE ▶ 854.88

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PROPERTY CLASSIFICATIONS
RS = RESIDENTIAL NR = NON-RESIDENTIAL

PAYMENT IS ACCEPTABLE EITHER IN FULL OR HALVES.
TAXPAYER'S COPY - PLEASE RETAIN THIS PORTION FOR YOUR RECORDS.

9-19-25_v1

DELINQUENT DATES

YEAR	TAX AMOUNT	INTEREST	PENALTY	TOTAL TAXES

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

TOTAL TAXES DUE ▶ 0.00

Please fold on perforation BEFORE tearing

SECOND HALF PAYMENT COUPON

PLEASE MAKE CHECKS PAYABLE TO:
McKINLEY COUNTY TREASURER
207 W. HILL AVE., SUITE 101 • GALLUP, NM 87301-4715

PRINT THIS ACCOUNT
NUMBER ON YOUR CHECK

R300875



YOUR CANCELED CHECK IS YOUR RECEIPT, UNLESS OTHERWISE REQUESTED

THIS BILL IS DUE: APRIL 10, 2026.
TO AVOID ACCRUAL OF INTEREST AND PENALTY CHARGES,
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: **MAY 10, 2026.**

2025
SECOND HALF

427.44

LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE, NM 87122-0000



MCKINLEY COUNTY TREASURER
207 W HILL AVE STE 101
GALLUP NM 87301-4715

INTEREST IS 1% PER MONTH ON DELINQUENT TAXES,
IN ADDITION A 1% PENALTY WILL ALSO BE CHARGED ON EACH HALF.

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NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF YOUR 2025 PROPERTY TAX.

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**THE SECOND HALF PAYMENT IS DUE APRIL 10, 2026
TO AVOID INTEREST AND PENALTY REMIT PAYMENT BY MAY 10, 2026.**

7-38-83. TIMELINESS

- A. When the last day for performing an act falls on Saturday, Sunday or a legal state or national holiday, the performance of the act is timely if performed on the next succeeding day which is not a Saturday, Sunday or a legal state or national holiday.
- B. All acts required or permitted to be done by mail are timely if postmarked on the required date.

DELINQUENT TAXES

Real property may be sold for delinquent taxes at any time after the expiration of three years from the first date shown on the tax delinquency list on which the taxes become 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 (statue 7-38-65 NMSA 1978). For payment of these delinquent taxes, NO PERSONAL CHECKS will be accepted. Payment must be made in 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 of his property to a particular governmental unit, or a denial of 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 after making payment prior to the first delinquency date of all property taxes due (Statues 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 filled with the county assessor, and in that case the amount of taxes not on controversy must be paid within thirty (30) days after the due date (Statue 7-38-46-NMSA 1978).

Property taxes are the personal obligations 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 (Statue 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 (Statue 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).

7-38-36.1. ADMINISTRATIVE FEE TO BE CHARGED IF PROPERTY TAX IS LESS THAN FIVE DOLLARS (\$5.00)

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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 Treasurer after payment of all taxes due. NO PERSONAL CHECKS will be accepted. Payment must be made to the County Treasurer by Cash, Cashier's Check, Certified Check, or Money Order.

PAYMENT VERIFICATION

If check or draft is given in payment of taxes, the tax bill is not considered paid until the check has cleared the tax payer's bank or financial institution.

**IF YOU HAVE AN ESCROW FOR TAXES,
PLEASE FORWARD THIS BILL TO MORTGAGE COMPANY**

The validity of the tax, the time at which the tax is payable or any subsequent proceeding instituted for the collection for 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 oldest outstanding unpaid property taxes and accrued interest and penalty charges (Statute 7-38-42 NMSA 1978).

The McKinley County Treasurer's Office collects the property taxes for the state, county, municipalities and other taxing agencies within the boundaries of McKinley County. The County Treasurer does not determine the assessed valuations, the rates or amount of taxes.

DELINQUENCY CHARGES

Pursuant to 7-38-50 NMSA 1978. If property taxes become delinquent, a penalty of one percent (1%) of the delinquent taxes for each month or any portion of a month they remain unpaid shall be imposed, but the total penalty shall not exceed five percent (5%) of the delinquent taxes except that when the penalty determined under the forgoing provision of this subsection is less than five dollars (\$5.00), the penalty to be imposed shall be five dollars (\$5.00), and the interest charged at 1% per month (7-38-49).

UNSIGNED CHECKS that are submitted for payment of taxes will not prevent the delinquency charges from being imposed. The Treasurer Office is NOT permitted to accept postdated checks.

9-19-25_v1

Please fold on perforation BEFORE tearing

YOUR REQUEST FOR AN ADDRESS CHANGE WILL BE FORWARDED TO THE MCKINLEY COUNTY ASSESSOR FOR CORRECTION AFTER YOUR TAX PAYMENT HAS BEEN PROCESSED. OUR TAX BILLS ARE PREPARED ACCORDING TO THEIR RECORDS. PLEASE VERIFY WITH THE COUNTY ASSESSOR THAT YOUR ADDRESS HAS BEEN CORRECTED. CHANGES WILL FIRST APPEAR ON YOUR 2026 TAX RECORDS.

CORRECT NAME AND MAILING ADDRESS		
NAME		
ADDRESS		
CITY	STATE	ZIP CODE



CAROL BOWMAN-MUSKETT
COUNTY TREASURER

207 WEST HILL AVENUE, SUITE 101
GALLUP, NEW MEXICO 87301
(505)-722-4459

10424*37**G50**1.268**5/6*****AUTO**ALL FOR AADC 870
LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE NM 87122-2005

2025 TAX BILL

PRINT THIS ACCOUNT NO. ON YOUR CHECK

ACCOUNT NO. R300879

VERIFICATION CODE: ZHV4KKJQ

Tax Rates Are Expressed in Dollars per Thousand

Taxable Value is 33% % of Full Value.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT 221

IT IS THE RESPONSIBILITY OF THE PROPERTY OWNER TO INSURE PROPERTY TAXES ARE PAID. OWNERS WITH MORTGAGES SHOULD CONTACT LENDER TO DETERMINE RESPONSIBILITY FOR PAYMENT OF PROPERTY TAX.

LEGAL DESCRIPTION

Location:
LOT 9, RED CANYON RANCHES, TRIPLE R RANCH-NORTH, LOCATED IN SEC. 17 T14N R11W CONT.
140.65 ACS M/L PLAT FILED BK 28 PGS 1349-56 01/08/07 BK 28 PG 2414 01/26/07 DOC 398558 11/15/21
CODE 2-065-082-025-228 RSJFCD

TAX BREAKDOWN

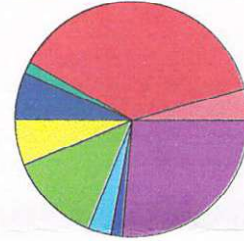


Table with 3 columns: TAX LEVIED BY, TAX RATE, AMOUNT. Includes categories like STATE DEBT SERVICE, COUNTY OPERATIONAL-NON RE, SCHOOL DISTRICT OPERATION, etc.

Table with 3 columns: PROPERTY, FULL VALUE, TAXABLE VALUE. Row: SUB - ACRES, 80.870, 26.957

TOTAL NET VALUE 26,957

TOTAL 2025 TAX DUE 849.44

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TAXPAYER'S COPY - PLEASE RETAIN THIS PORTION FOR YOUR RECORDS.

DELINQUENT DATES

Table with 5 columns: YEAR, TAX AMOUNT, INTEREST, PENALTY, TOTAL TAXES

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

TOTAL TAXES DUE 0.00

Please fold on perforation BEFORE tearing

SECOND HALF PAYMENT COUPON

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TO AVOID ACCRUAL OF INTEREST AND PENALTY CHARGES,
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: MAY 10, 2026.

LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE, NM 87122-0000

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McKINLEY COUNTY TREASURER
207 W. HILL AVE., SUITE 101 • GALLUP, NM 87301-4715

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R300879



2025 SECOND HALF

424.72

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MCKINLEY COUNTY TREASURER
207 W HILL AVE STE 101
GALLUP NM 87301-4715

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9-19-25_v1

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CORRECT NAME AND MAILING ADDRESS

CORRECT NAME AND MAILING ADDRESS		
NAME		
ADDRESS		
CITY	STATE	ZIP CODE



CAROL BOWMAN-MUSKETT
COUNTY TREASURER
 207 WEST HILL AVENUE, SUITE 101
 GALLUP, NEW MEXICO 87301
 (505)-722-4459

2025 TAX BILL

PRINT THIS ACCOUNT NO. ON YOUR CHECK

ACCOUNT NO.
R300880

VERIFICATION CODE: **ZHV4KKJQ**

Tax Rates Are Expressed in Dollars per Thousand

Taxable Value is 33% % of Full Value.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT ▶ 221

10425*37**G50**0.43**1/2*****AUTO**ALL FOR AADC 870
 LUGARES 1, LLC.
 60 JUNIPER HILL LOOP NE
 ALBUQUERQUE NM 87122-2005



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LEGAL DESCRIPTION		
Location: LOT 10, RED CANYON RANCHES, TRIPLE R RANCH-SOUTH, LOCATED IN PORTIONS OF SEC. 18 & 19 T14N R11W CONT. 150.43 ACS M/L PLAT FILED BK 28 PGS 1349-56 01/08/07 BK 28 PG 2414 01/26/07DOC 398558 11/15/21 CODE 2-066-082-237-073 RSJFCD		
PROPERTY	FULL VALUE	TAXABLE VALUE
SUB - ACRES	86,500	28,833
TOTAL NET VALUE ▶		28,833

TAX BREAKDOWN		
TAX LEVIED BY	TAX RATE	AMOUNT
STATE DEBT SERVICE	1.360	39.21
COUNTY OPERATIONAL-NON RE	11.850	341.67
SCHOOL DISTRICT OPERATION	0.500	14.42
SCHOOL DIST CAP IMPROVEME	2.000	57.67
GALLUP BRANCH COLLEGE - N	2.000	57.67
REHOBOTH CHRISTIAN HOSPIT	4.000	115.33
UNM GALLUP SPECIAL VOCATI	1.000	28.83
RIO SAN JOSE FLOOD CONTRO	0.500	14.42
SCHOOL DISTRICT DEBT SERV	8.301	239.34
TOTAL 2025 TAX DUE ▶		908.56

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DELINQUENT DATES				
YEAR	TAX AMOUNT	INTEREST	PENALTY	TOTAL TAXES
PRIOR TAXES, IF ANY MUST BE PAID BEFORE ACCEPTING CURRENT YEAR PAYMENT.				
TOTAL TAXES DUE ▶				0.00

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SECOND HALF PAYMENT COUPON

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LUGARES 1, LLC.
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 ALBUQUERQUE, NM 87122-0000

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R300880



2025 SECOND HALF 454.28



MCKINLEY COUNTY TREASURER
 207 W HILL AVE STE 101
 GALLUP NM 87301-4715

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DELINQUENCY CHARGES

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Property taxes are the personal obligations 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 (Statue 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 (Statue 7-38-48 NMSA 1978).

UNSIGNED CHECKS that are submitted for payment of taxes will not prevent the delinquency charges from being imposed. The Treasurer Office is NOT permitted to accept postdated checks.

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CORRECT NAME AND MAILING ADDRESS

NAME

ADDRESS

CITY

STATE

ZIP CODE



CAROL BOWMAN-MUSKETT
COUNTY TREASURER

207 WEST HILL AVENUE, SUITE 101
GALLUP, NEW MEXICO 87301
(505)-722-4459

2025 TAX BILL

PRINT THIS ACCOUNT NO. ON YOUR CHECK

ACCOUNT NO. R207985

VERIFICATION CODE: ZHV4KKJQ

Tax Rates Are Expressed in Dollars per Thousand

Taxable Value is 33% % of Full Value.

NET TAXABLE VALUES WILL BE ALLOCATED TO THE GOVERNMENTAL UNITS IN SCHOOL DISTRICT 221

IT IS THE RESPONSIBILITY OF THE PROPERTY OWNER TO INSURE PROPERTY TAXES ARE PAID. OWNERS WITH MORTGAGES SHOULD CONTACT LENDER TO DETERMINE RESPONSIBILITY FOR PAYMENT OF PROPERTY TAX.

10424*37**G50**1.268**1/6*****AUTO**ALL FOR AADC 870
LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE NM 87122-2005



LEGAL DESCRIPTION

Location:
LOT 11, RED CANYON RANCHES, TRIPLE R RANCH-SOUTH, LOCATED IN PORTIONS OF SEC.18 & 19
T14N R11W CONT. 163.31 ACS M/L PLAT FILED BK 28 PGS 1349-56 01/08/07 BK 28 PG 2414 01/26/07DOC
398558 11/15/21 CODE #2-066-082-408-199 RSJFCD

TAX BREAKDOWN

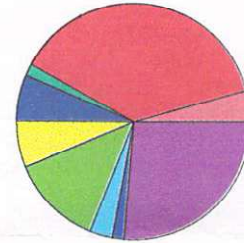


Table with 3 columns: TAX LEVIED BY, TAX RATE, AMOUNT. Includes categories like STATE DEBT SERVICE, COUNTY OPERATIONAL-NON RE, SCHOOL DISTRICT OPERATION, etc.

Table with 3 columns: PROPERTY, FULL VALUE, TAXABLE VALUE. Row: SUB - ACRES, 93,900, 31,300

TOTAL NET VALUE 31,300

TOTAL 2025 TAX DUE 986.28

If this box is checked, your mortgage company has requested your tax bill for payment. Please keep this bill for your records.

If this box is checked, you're on the Prepayment Program. Please continue to make your monthly payments. Please keep this bill for your records.

PROPERTY CLASSIFICATIONS
RS = RESIDENTIAL NR = NON-RESIDENTIAL

PAYMENT IS ACCEPTABLE EITHER IN FULL OR HALVES.
TAXPAYER'S COPY - PLEASE RETAIN THIS PORTION FOR YOUR RECORDS.

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DELINQUENT DATES

Table with 5 columns: YEAR, TAX AMOUNT, INTEREST, PENALTY, TOTAL TAXES

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

TOTAL TAXES DUE 0.00

SECOND HALF PAYMENT COUPON

YOUR CANCELED CHECK IS YOUR RECEIPT, UNLESS OTHERWISE REQUESTED

THIS BILL IS DUE: APRIL 10, 2026.
TO AVOID ACCRUAL OF INTEREST AND PENALTY CHARGES,
DETACH THIS COUPON AND REMIT WITH PAYMENT BY: MAY 10, 2026.

LUGARES 1, LLC.
60 JUNIPER HILL LOOP NE
ALBUQUERQUE, NM 87122-0000

Please fold on perforation BEFORE tearing

PLEASE MAKE CHECKS PAYABLE TO:
McKINLEY COUNTY TREASURER
207 W. HILL AVE., SUITE 101 • GALLUP, NM 87301-4715

PRINT THIS ACCOUNT NUMBER ON YOUR CHECK

R207985



2025 SECOND HALF

493.14



MCKINLEY COUNTY TREASURER
207 W HILL AVE STE 101
GALLUP NM 87301-4715

INTEREST IS 1% PER MONTH ON DELINQUENT TAXES,
IN ADDITION A 1% PENALTY WILL ALSO BE CHARGED ON EACH HALF.

Check here for address change & make changes on back.

Check here if you would like a receipt emailed. Enter email here:

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS OF YOUR 2025 PROPERTY TAX.

**THE FIRST HALF PAYMENT IS DUE NOVEMBER 10, 2025
TO AVOID INTEREST AND PENALTY REMIT PAYMENT BY DECEMBER 10, 2025.**
**THE SECOND HALF PAYMENT IS DUE APRIL 10, 2026
TO AVOID INTEREST AND PENALTY REMIT PAYMENT BY MAY 10, 2026.**

7-38-83. TIMELINESS

- A. When the last day for performing an act falls on Saturday, Sunday or a legal state or national holiday, the performance of the act is timely if performed on the next succeeding day which is not a Saturday, Sunday or a legal state or national holiday.
- B. All acts required or permitted to be done by mail are timely if postmarked on the required date.

DELINQUENT TAXES

Real property may be sold for delinquent taxes at any time after the expiration of three years from the first date shown on the tax delinquency list on which the taxes become 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 in 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 of his property to a particular governmental unit, or a denial of 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 after making payment prior to the first delinquency date of all property taxes due (Statues 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 filled with the county assessor, and in that case the amount of taxes not on controversy must be paid within thirty (30) days after the due date (Statue 7-38-46-NMSA 1978).

Property taxes are the personal obligations 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 (Statue 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 (Statue 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).

7-38-36.1. ADMINISTRATIVE FEE TO BE CHARGED IF PROPERTY TAX IS LESS THAN FIVE DOLLARS (\$5.00)

If the property tax on the property for which a property tax bill is prepared is less than five dollars (\$5.00).The board of county commissioners may by resolution, charge an administrative fee equal to the difference between the amount to the property tax and five dollars (\$5.00), but no administrative fee shall be charged if there is no tax due. No interest or penalty shall accrue or be charged because of none payment of the administrative fee.

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 Treasurer after payment of all taxes due. **NO PERSONAL CHECKS** will be accepted. Payment must be made to the County Treasurer by Cash, Cashier's Check, Certified Check, or Money Order.

PAYMENT VERIFICATION

If check or draft is given in payment of taxes, the tax bill is not considered paid until the check has cleared the tax payer's bank or financial institution.

**IF YOU HAVE AN ESCROW FOR TAXES,
PLEASE FORWARD THIS BILL TO MORTGAGE COMPANY**

The validity of the tax, the time at which the tax is payable or any subsequent proceeding instituted for the collection for 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 oldest outstanding unpaid property taxes and accrued interest and penalty charges (Statute 7-38-42 NMSA 1978).

The McKinley County Treasurer's Office collects the property taxes for the state, county, municipalities and other taxing agencies within the boundaries of McKinley County. The County Treasurer does not determine the assessed valuations, the rates or amount of taxes.

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NAME		
ADDRESS		
CITY	STATE	ZIP CODE