Department of the Treasury - Internal Revenue Service

Notice of

Public Auction Sale

Under the authority in Internal Revenue Code section 6331, the property described below has been seized for nonpayment of internal revenue taxes due from

KAUL D & TANYA L CORLEY

The property will be sold at public auction as provided by Internal Revenue Code section 6335 and related regulations.

Date of Sale: **August 25**, 20**26**

Time of Sale: **10:00 am registration at 9:30 a.m.**

Place of Sale: **Commission Chambers of the County Complex 700 E. Roosevelt, Grants, NM 87021**

Title Offered: Only the right, title, and interest of **KAUL D & TANYA L CORLEY** in and to the property will be offered for sale. If requested, the Internal Revenue Service will furnish information about possible encumbrances, which may be useful in determining the value of the interest being sold. *(See "Nature of Title" for further details.)*

Description of Property:

Address: 710 Steward St. Grants, NM 87020

Parcel # R20471 21 01231

"See www.irsauctions.gov for the complete legal description"

Minimum bid $19,580.60
Mail in bids are accepted see www.irsauctions.gov for the forms.

Property may be Inspected at: **drive by only,please do not disturb occupants**

Payment Terms:

- [X] Full payment required on acceptance of highest bid
- [ ] Deferred payment as follows: _____

Form of Payment: All payments must be by cash, a certified, cashier's, or treasurer's check drawn on any bank or trust company incorporated under the laws of the United States or under the laws of any State, Territory, or possession of the United States, or by a United States postal, bank, or express money order. Make check or money order payable to the United States Treasury.

Members of the public attending the auction are prohibited from carrying/possessing a firearm(s) at the auction, even if carrying/possessing a firearm(s) is otherwise permitted under state or local law. The term "firearm" means any weapon *(including a starter gun)* which will or is designed to or may readily be converted to expel a projectile by the action of an explosive.

Name **Kelila Callahan**	Signature Kelila S. Callahan Digitally signed by Kelila S. Callahan Date: 2026.06.25 17:06:39 -07'00'	Date **6/25/2026**
Title **Property Appraisal Liquidation Specialist**		
Address for information about the sale **IRS Att: Kelila Callahan PALS** **1301 Clay St M/S 1040S Oakland, CA 94612** **www.irsauctions.gov**		Phone (**925**) **260-4087**

Nature of Title:

The right, title, and interest of the taxpayer *(named previously on this form)* in and to the property is offered for sale *subject to any prior valid outstanding mortgages, encumbrances, other liens in favor of third parties against the taxpayer that are superior to the lien of the United States.* All property is offered for sale "where is" and "as is" and without recourse against the United States. No guaranty or warranty, express or implied, is made as to the validity of the title, quality, quantity, weight, size, or condition of any of the property, or its fitness for any use or purpose. No claim will be considered for allowance or adjustment or for rescission of the sale based on failure of the property to conform with any expressed or implied representation.

Redemption Rights:

The rights of redemption, as specified In Internal Revenue Code section 6337, Redemption of Property, are quoted as follows:

Sec. 6337(a) Before Sale

Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary at any time prior to the sale thereof, and upon such payment the Secretary shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

Sec. 6337(b) Redemption of Real Estate After Sale

(1) Period. — The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property at any time within 180 days after the sale thereof.

(2) Price. — Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum, compounded daily.

How to Redeem Property

1. If the purchaser is in the county where the asset is located, contact the purchaser to advise of intent to redeem the property.
2. You must pay the amount of the purchase price plus 20% interest per annum, compounded daily, based on the date(s) of the payment(s).
3. Make payment to the purchaser, and obtain the certificate of sale.
4. Notify the IRS to advise of the redemption.

For more information on redemptions, go to https://www.irs.gov/businesses/small-businesses-self-employed/redeeming-your-real-estate

Effect of Junior Encumbrances:

Sec. 6339(c). Effect of Junior Encumbrances.

A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

Internal Revenue Service

Postage Required

Official Business Penalty for Private Use. $300