

Certificate of Property Tax Rates in Mills
 Chaves County
 Tax Year 2025

OVERALL COUNTY NET TAXABLE VALUE: \$1,700,651,172

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Municipality	Roswell (City)	Roswell (City)				
Public School District	Roswell	Roswell	Roswell	Roswell	Roswell	Roswell
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	655,257,941	304,664,937	190,431,654	194,957,833	10,842,945	2,548,869
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	5.213	9.671	5.213	9.671	10.350	10.350
Total County	5.213	9.671	5.213	9.671	10.350	10.350
Municipal Operational	6.513	6.692	-	-	-	-
Total Municipal	6.513	6.692	0.000	0.000	0.000	0.000
School District Operational	0.260	0.449	0.260	0.449	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.891	1.796	1.891	1.796	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	5.636	5.636	5.636	5.636	5.636	5.636
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.787	7.881	7.787	7.881	8.136	8.136
Total State, County, Municipal and School District	20.873	25.604	14.360	18.912	19.846	19.846

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Mill Levies for College and Hospital						
College District Operational	0.850	0.934	0.850	0.934	1.000	1.000
Total Higher Education	0.850	0.934	0.850	0.934	1.000	1.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.850	0.934	0.850	0.934	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	21.723	26.538	15.210	19.846	20.846	20.846
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	1.430	1.430	1.430	1.430	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	3.000	3.000	3.000	3.000	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	4.430	4.430	5.430	5.430	0.000	0.000
Grand Total	26.153	30.968	20.640	25.276	20.846	20.846

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	14 R	14 NR	1L R	1L NR	20 IN R	20 IN NR
Municipality					Lake Arthur (Town)	Lake Arthur (Town)
Public School District	Artesia	Artesia	Tatum	Tatum	Lake Arthur	Lake Arthur
College District			New Mexico Junior College	New Mexico Junior College	ENMU Roswell	ENMU Roswell
Taxable Value	2,816,951	9,369,590	50,109	36,656	2,464,071	1,265,675
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	5.213	9.671	5.213	9.671	5.213	9.671
Total County	5.213	9.671	5.213	9.671	5.213	9.671
Municipal Operational	-	-	-	-	1.986	2.225
Total Municipal	0.000	0.000	0.000	0.000	1.986	2.225
School District Operational	0.375	0.500	0.226	0.500	0.316	0.493
School Capital Improvement (Senate Bill 9 Levy)	1.971	2.000	1.878	2.000	1.859	1.973
School Building (House Bill 33 Levy)	3.353	4.229	-	-	-	-
School District Debt Service	-	-	4.759	4.759	5.317	5.317
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.699	6.729	6.863	7.259	7.492	7.783
Total State, County, Municipal and School District	12.272	17.760	13.436	18.290	16.051	21.039

Tax District	14 R	14 NR	1L R	1L NR	20 IN R	20 IN NR
Mill Levies for College and Hospital						
College District Operational	-	-	3.468	5.000	0.850	0.934
Total Higher Education	0.000	0.000	3.468	5.000	0.850	0.934
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	3.468	5.000	0.850	0.934
Grand Total State, County, Municipal, Public School, College, Hospital	12.272	17.760	16.904	23.290	16.901	21.973
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	1.430	1.430	-	-	1.430	1.430
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	-	-	3.000	3.000
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	2.430	2.430	0.000	0.000	4.430	4.430
Grand Total	14.702	20.190	16.904	23.290	21.331	26.403

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	20 OUT R	20 OUT NR	20 OUT OGP	20 OUT OGE	27/28 R	27/28 NR
Municipality						
Public School District	Lake Arthur	Lake Arthur	Lake Arthur	Lake Arthur	Elida	Elida
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell		
Taxable Value	3,931,808	69,135,851	65,131,860	14,851,649	1,009,544	6,044,244
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	5.213	9.671	10.350	10.350	5.213	9.671
Total County	5.213	9.671	10.350	10.350	5.213	9.671
Municipal Operational	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	0.000	0.000
School District Operational	0.316	0.493	0.500	0.500	0.370	0.495
School Capital Improvement (Senate Bill 9 Levy)	1.859	1.973	2.000	2.000	1.945	1.978
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	5.317	5.317	5.317	5.317	-	-
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.492	7.783	7.817	7.817	2.315	2.473
Total State, County, Municipal and School District	14.065	18.814	19.527	19.527	8.888	13.504

Tax District	20 OUT R	20 OUT NR	20 OUT OGP	20 OUT OGE	27/28 R	27/28 NR
Mill Levies for College and Hospital						
College District Operational	0.850	0.934	1.000	1.000	-	-
Total Higher Education	0.850	0.934	1.000	1.000	0.000	0.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.850	0.934	1.000	1.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	14.915	19.748	20.527	20.527	8.888	13.504
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	0.500	0.500	-	-	-	-
Chaves Flood Control						
Operational	1.430	1.430	-	-	1.430	1.430
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	2.894	2.894	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	3.000	3.000	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	9.824	9.824	0.000	0.000	1.430	1.430
Grand Total	24.739	29.572	20.527	20.527	10.318	14.934

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Residential	Non-Residential
Tax District	28 OUT OGP	28 OUT OGE	6 IN R	6 IN NR	6 OUT R	6 OUT NR
Municipality			Hagerman (Town)	Hagerman (Town)		
Public School District	Elida	Elida	Hagerman	Hagerman	Hagerman	Hagerman
College District			ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	4,860	1,003	6,835,622	5,937,409	12,674,657	50,358,331
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	10.350	10.350	5.213	9.671	5.213	9.671
Total County	10.350	10.350	5.213	9.671	5.213	9.671
Municipal Operational	-	-	1.633	2.134	-	-
Total Municipal	0.000	0.000	1.633	2.134	0.000	0.000
School District Operational	0.500	0.500	0.277	0.500	0.277	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.813	2.000	1.813	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	-	-	7.964	7.964	7.964	7.964
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	2.500	2.500	10.054	10.464	10.054	10.464
Total State, County, Municipal and School District	14.210	14.210	18.260	23.629	16.627	21.495

Tax District	28 OUT OGP	28 OUT OGE	6 IN R	6 IN NR	6 OUT R	6 OUT NR
Mill Levies for College and Hospital						
College District Operational	-	-	0.850	0.934	0.850	0.934
Total Higher Education	0.000	0.000	0.850	0.934	0.850	0.934
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	0.850	0.934	0.850	0.934
Grand Total State, County, Municipal, Public School, College, Hospital	14.210	14.210	19.110	24.563	17.477	22.429
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	0.500	0.500
Chaves Flood Control						
Operational	-	-	1.430	1.430	1.430	1.430
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Pecos Valley Artesian Conservancy District						
Operational	-	-	3.000	3.000	3.000	3.000
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	0.750	0.750	0.750	0.750
Total Other	0.000	0.000	5.180	5.180	7.680	7.680
Grand Total	14.210	14.210	24.290	29.743	25.157	30.109

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Residential	Non-Residential
Tax District	6 OUT OGP	6 OUT OGE	8 IN R	8 IN NR	8 OUT R	8 OUT NR
Municipality			Dexter (Town)	Dexter (Town)		
Public School District	Hagerman	Hagerman	Dexter	Dexter	Dexter	Dexter
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	324,934	76,584	10,362,629	4,656,698	25,591,182	48,613,143
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	10.350	10.350	5.213	9.671	5.213	9.671
Total County	10.350	10.350	5.213	9.671	5.213	9.671
Municipal Operational	-	-	1.161	2.191	-	-
Total Municipal	0.000	0.000	1.161	2.191	0.000	0.000
School District Operational	0.500	0.500	0.208	0.465	0.208	0.465
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.915	1.859	1.915	1.859
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	7.964	7.964	8.846	8.846	8.846	8.846
School District Ed. Tech. Debt Service	-	-	1.153	1.153	1.153	1.153
Total School District	10.464	10.464	12.122	12.323	12.122	12.323
Total State, County, Municipal and School District	22.174	22.174	19.856	25.545	18.695	23.354

Tax District	6 OUT OGP	6 OUT OGE	8 IN R	8 IN NR	8 OUT R	8 OUT NR
Mill Levies for College and Hospital						
College District Operational	1.000	1.000	0.850	0.934	0.850	0.934
Total Higher Education	1.000	1.000	0.850	0.934	0.850	0.934
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	1.000	1.000	0.850	0.934	0.850	0.934
Grand Total State, County, Municipal, Public School, College, Hospital	23.174	23.174	20.706	26.479	19.545	24.288
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	-	-	1.430	1.430	1.430	1.430
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	3.000	3.000	3.000	3.000
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	0.000	0.000	4.430	4.430	5.430	5.430
Grand Total	23.174	23.174	25.136	30.909	24.975	29.718

Property Classification	Oil & Gas Production	Oil & Gas Equipment
Tax District	8 OUT OGP	8 OUT OGE
Municipality		
Public School District	Dexter	Dexter
College District	ENMU Roswell	ENMU Roswell
Taxable Value	321,581	80,352
Mill Levies for State, County, Municipality, and School District		
State Debt Service	1.360	1.360
Total State	1.360	1.360
County Operational	10.350	10.350
Total County	10.350	10.350
Municipal Operational	-	-
Total Municipal	0.000	0.000
School District Operational	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000
School Building (House Bill 33 Levy)	-	-
School District Debt Service	8.846	8.846
School District Ed. Tech. Debt Service	1.153	1.153
Total School District	12.499	12.499
Total State, County, Municipal and School District	24.209	24.209

Tax District	8 OUT OGP	8 OUT OGE
Mill Levies for College and Hospital		
College District Operational	1.000	1.000
Total Higher Education	1.000	1.000
Total Hospital	0.000	0.000
Total College and Hospital	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	25.209	25.209
Mill Levies for Other Taxing Entities		
Central Valley SWCD		
Operational (Not Yield Controlled)	-	-
Chaves Flood Control		
Operational	-	-
Chaves SWCD		
Operational (Not Yield Controlled)	-	-
Cottonwood-Walnut Creek Watershed Dist		
Operational	-	-
Hagerman-Dexter SWCD		
Operational (Not Yield Controlled)	-	-
Pecos Valley Artesian Conservancy District		
Operational	-	-
Penasco SWCD		
Operational (Not Yield Controlled)	-	-
Upper Hondo SWCD		
Operational (Not Yield Controlled)	-	-
Total Other	0.000	0.000
Grand Total	25.209	25.209

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	1 IN,1 OUT,14,1L,20 IN,20 OUT,27/28,6 IN,6 OUT,8 OUT
Sheep/Goats/Swine/Alpaca	9.279	1 OUT,14,20 OUT,6 IN,6 OUT,8 OUT
Dairy Cattle	3.559	1 IN,1 OUT,14,20 OUT,6 OUT,8 OUT
Bison/Camelids/Ratite	8.118	14,6 OUT
Horses/Asses/Mules	9.869	1 OUT,14,1L,20 IN,20 OUT,27/28,6 IN,6 OUT,8 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

	Tax District	Classification	Assessment	Footnote
(1)			College District Operational	To ENMU Roswell Campus
(2)	14			Total School District to To Artesia Board of Education
(3)	14 OUT			Total School District to To Artesia Board of Education
(4)	27/28			Total School District to Elida Board of Education
(5)	28 OUT			Total School District to Elida Board of Education
(6)	1L			Total School District to Tatum Board of Education
(7)	1L		College District Operational	To NM Junior Col. Bus. Office

Amendments

Date	Description
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