

Certificate of Property Tax Rates in Mills
 Chaves County
 Tax Year 2024

OVERALL COUNTY NET TAXABLE VALUE: \$1,602,512,762

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	631,858,097	296,272,197	181,718,915	182,055,514	8,490,563	1,894,794
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	5.306	9.678	5.306	9.678	10.350	10.350
Total County	5.306	9.678	5.306	9.678	10.350	10.350
Municipal Operational	6.617	6.510	-	-	-	-
Total Municipal	6.617	6.510	0.000	0.000	0.000	0.000
School District Operational	0.264	0.448	0.264	0.448	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.924	1.791	1.924	1.791	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	7.824	7.875	7.824	7.875	8.136	8.136
Total State, County, Municipal and School District	21.107	25.423	14.490	18.913	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	0.865	0.933	0.865	0.933	1.000	1.000
Total Higher Education	0.865	0.933	0.865	0.933	1.000	1.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.865	0.933	0.865	0.933	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	21.972	26.356	15.355	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	3.791	3.791	3.791	3.791	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	5.221	5.221	6.221	6.221	0.000	0.000
Grand Total	27.193	31.577	21.576	26.067	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	2,680,885	8,391,637	48,591	25,976	2,208,698	1,225,410
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	5.306	9.678	5.306	9.678	5.306	9.678
Total County	5.306	9.678	5.306	9.678	5.306	9.678
Municipal Operational	-	-	-	-	2.088	2.225
Total Municipal	0.000	0.000	0.000	0.000	2.088	2.225
School District Operational	0.378	0.500	0.228	0.500	0.331	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.987	2.000	1.897	2.000	1.947	2.000
School Building (House Bill 33 Levy)	3.380	4.050	-	-	-	-
School District Debt Service	-	-	4.759	4.759	5.325	5.325
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.745	6.550	6.884	7.259	7.603	7.825
Total State, County, Municipal and School District	12.411	17.588	13.550	18.297	16.357	21.088

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	-	-	3.525	5.000	0.865	0.933
Total Higher Education	0.000	0.000	3.525	5.000	0.865	0.933
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	3.525	5.000	0.865	0.933
Grand Total State, County, Municipal, Public School, College, Hospital	12.411	17.588	17.075	23.297	17.222	22.021
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	-	-	-	-	3.791	3.791
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	5.221	5.221
Grand Total	14.841	20.018	17.075	23.297	22.443	27.242

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	3,452,937	59,637,623	50,088,735	12,423,176	983,855	5,267,217
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	5.306	9.678	10.350	10.350	5.306	9.678
Total County	5.306	9.678	10.350	10.350	5.306	9.678
Municipal Operational	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	0.000	0.000
School District Operational	0.331	0.500	0.500	0.500	0.371	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.947	2.000	2.000	2.000	1.950	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	5.325	5.325	5.325	5.325	-	-
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.603	7.825	7.825	7.825	2.321	2.500
Total State, County, Municipal and School District	14.269	18.863	19.535	19.535	8.987	13.538

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	0.865	0.933	1.000	1.000	-	-
Total Higher Education	0.865	0.933	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	0.865	0.933	1.000	1.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	15.134	19.796	20.535	20.535	8.987	13.538
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	2.884	2.884	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	3.791	3.791	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	10.605	10.605	0.000	0.000	1.430	1.430
Grand Total	25.739	30.401	20.535	20.535	10.417	14.968

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	104,110	20,416	6,449,657	3,402,030	11,858,859	50,598,392
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	5.306	9.678	5.306	9.678
Total County	10.350	10.350	5.306	9.678	5.306	9.678
Municipal Operational	-	-	1.698	2.136	-	-
Total Municipal	0.000	0.000	1.698	2.136	0.000	0.000
School District Operational	0.500	0.500	0.288	0.500	0.288	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.886	2.000	1.886	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	10.138	10.464	10.138	10.464
Total State, County, Municipal and School District	14.210	14.210	18.502	23.638	16.804	21.502

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	-	-	0.865	0.933	0.865	0.933
Total Higher Education	0.000	0.000	0.865	0.933	0.865	0.933
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	0.865	0.933	0.865	0.933
Grand Total State, County, Municipal, Public School, College, Hospital	14.210	14.210	19.367	24.571	17.669	22.435
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	-	-	3.791	3.791	3.791	3.791
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	5.971	5.971	8.471	8.471
Grand Total	14.210	14.210	25.338	30.542	26.140	30.906

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	396,184	96,862	10,088,881	3,825,977	24,601,312	41,655,352
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	5.306	9.678	5.306	9.678
Total County	10.350	10.350	5.306	9.678	5.306	9.678
Municipal Operational	-	-	1.170	2.154	-	-
Total Municipal	0.000	0.000	1.170	2.154	0.000	0.000
School District Operational	0.500	0.500	0.211	0.500	0.211	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.947	2.000	1.947	2.000
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	12.157	12.499	12.157	12.499
Total State, County, Municipal and School District	22.174	22.174	19.993	25.691	18.823	23.537

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	0.865	0.933	0.865	0.933
Total Higher Education	1.000	1.000	0.865	0.933	0.865	0.933
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	1.000	1.000	0.865	0.933	0.865	0.933
Grand Total State, County, Municipal, Public School, College, Hospital	23.174	23.174	20.858	26.624	19.688	24.470
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	-	-	3.791	3.791	3.791	3.791
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	0.000	0.000	5.221	5.221	6.221	6.221
Grand Total	23.174	23.174	26.079	31.845	25.909	30.691

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	566,544	123,366
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	9.604	1 IN,1 IN,1 IN,1 IN,8 OUT,8 OUT,8 OUT,8 OUT,1 OUT,1 OUT,1 OUT,1 OUT,20 OUT,20 OUT,20 OUT,20 OUT,6 OUT,6 OUT,6 OUT,6 OUT,14,14,14,14,1L,1L,1L,1L,20 IN,20 IN,20 IN,20 IN,27/28,27/28,27/28,27/28,6 IN,6 IN
Sheep/Goats/Swine/Alpaca	9.088	8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,20 OUT,20 OUT,20 OUT,20 OUT,20 OUT,20 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,14,14,14,14,14,14,14,14,14,14,14,14,14,14,6 IN,6 IN,6 IN
Dairy Cattle	4.754	8 OUT,8 OUT,8 OUT,8 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,20 OUT,20 OUT,20 OUT,20 OUT,6 OUT,6 OUT,6 OUT,6 OUT,14,14
Bison/Camelids/Ratite	7.945	6 OUT,6 OUT,6 OUT,6 OUT,14,14,14,14
Horses/Asses/Mules	9.371	8 OUT,8 OUT,8 OUT,8 OUT,1 OUT,1 OUT,1 OUT,1 OUT,1 OUT,20 OUT,20 OUT,20 OUT,20 OUT,6 OUT,6 OUT,6 OUT,6 OUT,14,14,14,14,1L,1L,1L,1L,20 IN,20 IN,20 IN,20 IN,27/28,27/28,27/28,27/28,6 IN,6 IN,6 IN,6 IN

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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