

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

OVERALL COUNTY NET TAXABLE VALUE: \$19,231,451,836

| Property Classification   | Residential      | Non-Residential  | Residential   | Non-Residential | Oil & Gas Production | Oil & Gas Equipment |
|---|------------------|------------------|---------------|-----------------|----------------------|---------------------|
| Tax District  | 10 IN R          | 10 IN NR         | 10 OUT R      | 10 OUT NR       | 10 OUT OGP           | 10 OUT OGE          |
| Municipality  | Loving (Village) | Loving (Village) |               |                 |                      |                     |
| Public School District  | Loving           | Loving           | Loving        | Loving          | Loving               | Loving              |
| College District  |                  |                  |               |                 |                      |                     |
| Taxable Value   | 11,877,502       | 7,785,558        | 10,008,916    | 217,859,704     | 1,156,820,941        | 262,283,595         |
| <b>Mill Levies for State, County, Municipality, and School District</b> |                  |                  |               |                 |                      |                     |
| State Debt Service  | 1.360            | 1.360            | 1.360         | 1.360           | 1.360                | 1.360               |
| <b>Total State</b>  | <b>1.360</b>     | <b>1.360</b>     | <b>1.360</b>  | <b>1.360</b>    | <b>1.360</b>         | <b>1.360</b>        |
| County Operational  | 5.377            | 7.500            | 5.377         | 7.500           | 7.500                | 7.500               |
| <b>Total County</b>   | <b>5.377</b>     | <b>7.500</b>     | <b>5.377</b>  | <b>7.500</b>    | <b>7.500</b>         | <b>7.500</b>        |
| Municipal Operational   | 1.361            | 2.225            | -             | -               | -                    | -                   |
| <b>Total Municipal</b>  | <b>1.361</b>     | <b>2.225</b>     | <b>0.000</b>  | <b>0.000</b>    | <b>0.000</b>         | <b>0.000</b>        |
| School District Operational   | 0.339            | 0.416            | 0.339         | 0.416           | 0.500                | 0.500               |
| School Capital Improvement (Senate Bill 9 Levy)                         | 1.896            | 1.927            | 1.896         | 1.927           | 2.000                | 2.000               |
| School Building (House Bill 33 Levy)                                    | -                | -                | -             | -               | -                    | -                   |
| School District Debt Service  | 3.492            | 3.492            | 3.492         | 3.492           | 3.492                | 3.492               |
| School District Ed. Tech. Debt Service                                  | -                | -                | -             | -               | -                    | -                   |
| <b>Total School District</b>  | <b>5.727</b>     | <b>5.835</b>     | <b>5.727</b>  | <b>5.835</b>    | <b>5.992</b>         | <b>5.992</b>        |
| <b>Total State, County, Municipal and School District</b>               | <b>13.825</b>    | <b>16.920</b>    | <b>12.464</b> | <b>14.695</b>   | <b>14.852</b>        | <b>14.852</b>       |

| Tax District  | 10 IN R       | 10 IN NR      | 10 OUT R      | 10 OUT NR     | 10 OUT OGP    | 10 OUT OGE    |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Mill Levies for College and Hospital</b>                                   |               |               |               |               |               |               |
| College District Operational  | -             | -             | -             | -             | -             | -             |
| <b>Total Higher Education</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  |
| Artesia General Hospital  |               |               |               |               |               |               |
| Hospital Operational  | -             | -             | -             | -             | -             | -             |
| <b>Total Hospital</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total College and Hospital</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Grand Total State, County, Municipal, Public School, College, Hospital</b> | <b>13.825</b> | <b>16.920</b> | <b>12.464</b> | <b>14.695</b> | <b>14.852</b> | <b>14.852</b> |
| <b>Mill Levies for Other Taxing Entities</b>                                  |               |               |               |               |               |               |
| Artesia Eagle Draw Dam & Drainage Way Flood Control                           |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Carlsbad SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | 0.700         | 0.700         | 0.700         | 0.700         | -             | -             |
| Central Valley SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | -             | -             |
| Cottonwood-Walnut Creek Watershed Dist  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Hackberry Draw Watershed  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Pecos Valley Artesian Conservancy District                                    |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Penasco SWCD  |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | -             | -             |
| <b>Total Other</b>  | <b>0.700</b>  | <b>0.700</b>  | <b>0.700</b>  | <b>0.700</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Grand Total</b>  | <b>14.525</b> | <b>17.620</b> | <b>13.164</b> | <b>15.395</b> | <b>14.852</b> | <b>14.852</b> |

| Property Classification   | Residential    | Non-Residential | Oil & Gas Production | Oil & Gas Equipment | Residential   | Non-Residential |
|---|----------------|-----------------|----------------------|---------------------|---------------|-----------------|
| Tax District  | 16 IN R        | 16 IN NR        | 16 IN OGP            | 16 IN OGE           | 16 OUT R      | 16 OUT NR       |
| Municipality  | Artesia (City) | Artesia (City)  | Artesia (City)       | Artesia (City)      |               |                 |
| Public School District  | Artesia        | Artesia         | Artesia              | Artesia             | Artesia       | Artesia         |
| College District  |                |                 |                      |                     |               |                 |
| Taxable Value   | 219,818,519    | 366,328,970     | 176                  | 35                  | 127,137,448   | 385,621,389     |
| <b>Mill Levies for State, County, Municipality, and School District</b> |                |                 |                      |                     |               |                 |
| State Debt Service  | 1.360          | 1.360           | 1.360                | 1.360               | 1.360         | 1.360           |
| <b>Total State</b>  | <b>1.360</b>   | <b>1.360</b>    | <b>1.360</b>         | <b>1.360</b>        | <b>1.360</b>  | <b>1.360</b>    |
| County Operational  | 5.377          | 7.500           | 7.500                | 7.500               | 5.377         | 7.500           |
| <b>Total County</b>   | <b>5.377</b>   | <b>7.500</b>    | <b>7.500</b>         | <b>7.500</b>        | <b>5.377</b>  | <b>7.500</b>    |
| Municipal Operational   | 3.388          | 3.500           | 3.500                | 3.500               | -             | -               |
| <b>Total Municipal</b>  | <b>3.388</b>   | <b>3.500</b>    | <b>3.500</b>         | <b>3.500</b>        | <b>0.000</b>  | <b>0.000</b>    |
| School District Operational   | 0.375          | 0.500           | 0.500                | 0.500               | 0.375         | 0.500           |
| School Capital Improvement (Senate Bill 9 Levy)                         | 1.971          | 2.000           | 2.000                | 2.000               | 1.971         | 2.000           |
| School Building (House Bill 33 Levy)                                    | 3.353          | 4.229           | 5.000                | 5.000               | 3.353         | 4.229           |
| School District Debt Service  | -              | -               | -                    | -                   | -             | -               |
| School District Ed. Tech. Debt Service                                  | -              | -               | -                    | -                   | -             | -               |
| <b>Total School District</b>  | <b>5.699</b>   | <b>6.729</b>    | <b>7.500</b>         | <b>7.500</b>        | <b>5.699</b>  | <b>6.729</b>    |
| <b>Total State, County, Municipal and School District</b>               | <b>15.824</b>  | <b>19.089</b>   | <b>19.860</b>        | <b>19.860</b>       | <b>12.436</b> | <b>15.589</b>   |

| Tax District  | 16 IN R       | 16 IN NR      | 16 IN OGP     | 16 IN OGE     | 16 OUT R      | 16 OUT NR     |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Mill Levies for College and Hospital</b>                                   |               |               |               |               |               |               |
| College District Operational  | -             | -             | -             | -             | -             | -             |
| <b>Total Higher Education</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  |
| Artesia General Hospital  |               |               |               |               |               |               |
| Hospital Operational  | 2.652         | 2.700         | 2.700         | 2.700         | 2.652         | 2.700         |
| <b>Total Hospital</b>   | <b>2.652</b>  | <b>2.700</b>  | <b>2.700</b>  | <b>2.700</b>  | <b>2.652</b>  | <b>2.700</b>  |
| <b>Total College and Hospital</b>   | <b>2.652</b>  | <b>2.700</b>  | <b>2.700</b>  | <b>2.700</b>  | <b>2.652</b>  | <b>2.700</b>  |
| <b>Grand Total State, County, Municipal, Public School, College, Hospital</b> | <b>18.476</b> | <b>21.789</b> | <b>22.560</b> | <b>22.560</b> | <b>15.088</b> | <b>18.289</b> |
| <b>Mill Levies for Other Taxing Entities</b>                                  |               |               |               |               |               |               |
| Artesia Eagle Draw Dam & Drainage Way Flood Control                           |               |               |               |               |               |               |
| Operational   | 0.143         | 0.143         | -             | -             | 0.143         | 0.143         |
| Carlsbad SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | 0.700         | 0.700         |
| Central Valley SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | 0.500         | 0.500         | -             | -             | 0.500         | 0.500         |
| Cottonwood-Walnut Creek Watershed Dist  |               |               |               |               |               |               |
| Operational   | 2.894         | 2.894         | -             | -             | 2.894         | 2.894         |
| Hackberry Draw Watershed  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Pecos Valley Artesian Conservancy District                                    |               |               |               |               |               |               |
| Operational   | 3.000         | 3.000         | -             | -             | 3.000         | 3.000         |
| Penasco SWCD  |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | 1.000         | 1.000         |
| <b>Total Other</b>  | <b>6.537</b>  | <b>6.537</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>8.237</b>  | <b>8.237</b>  |
| <b>Grand Total</b>  | <b>25.013</b> | <b>28.326</b> | <b>22.560</b> | <b>22.560</b> | <b>23.325</b> | <b>26.526</b> |

| Property Classification   | Oil & Gas Production | Oil & Gas Equipment | Residential    | Non-Residential | Residential                                  | Non-Residential                              |
|---|----------------------|---------------------|----------------|-----------------|--|--|
| Tax District  | 16 OUT OGP           | 16 OUT OGE          | 16D IN R       | 16D IN NR       | C IN R                                       | C IN NR                                      |
| Municipality  |                      |                     | Hope (Village) | Hope (Village)  | Carlsbad (City)                              | Carlsbad (City)                              |
| Public School District  | Artesia              | Artesia             | Artesia        | Artesia         | Carlsbad                                     | Carlsbad                                     |
| College District  |                      |                     |                |                 | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) |
| Taxable Value   | 1,412,135,375        | 315,985,583         | 1,050,834      | 362,890         | 590,606,345                                  | 382,070,344                                  |
| <b>Mill Levies for State, County, Municipality, and School District</b> |                      |                     |                |                 |  |  |
| State Debt Service  | 1.360                | 1.360               | 1.360          | 1.360           | 1.360  | 1.360  |
| <b>Total State</b>  | <b>1.360</b>         | <b>1.360</b>        | <b>1.360</b>   | <b>1.360</b>    | <b>1.360</b>                                 | <b>1.360</b>                                 |
| County Operational  | 7.500                | 7.500               | 5.377          | 7.500           | 5.377  | 7.500  |
| <b>Total County</b>   | <b>7.500</b>         | <b>7.500</b>        | <b>5.377</b>   | <b>7.500</b>    | <b>5.377</b>                                 | <b>7.500</b>                                 |
| Municipal Operational   | -                    | -                   | 4.073          | 7.650           | 4.620  | 6.138  |
| <b>Total Municipal</b>  | <b>0.000</b>         | <b>0.000</b>        | <b>4.073</b>   | <b>7.650</b>    | <b>4.620</b>                                 | <b>6.138</b>                                 |
| School District Operational   | 0.500                | 0.500               | 0.375          | 0.500           | 0.345  | 0.500  |
| School Capital Improvement (Senate Bill 9 Levy)                         | 2.000                | 2.000               | 1.971          | 2.000           | 1.930  | 2.000  |
| School Building (House Bill 33 Levy)                                    | 5.000                | 5.000               | 3.353          | 4.229           | 1.698  | 1.987  |
| School District Debt Service  | -                    | -                   | -              | -               | 4.428  | 4.428  |
| School District Ed. Tech. Debt Service                                  | -                    | -                   | -              | -               | 1.787  | 1.787  |
| <b>Total School District</b>  | <b>7.500</b>         | <b>7.500</b>        | <b>5.699</b>   | <b>6.729</b>    | <b>10.188</b>                                | <b>10.702</b>                                |
| <b>Total State, County, Municipal and School District</b>               | <b>16.360</b>        | <b>16.360</b>       | <b>16.509</b>  | <b>23.239</b>   | <b>21.545</b>                                | <b>25.700</b>                                |

| Tax District  | 16 OUT OGP    | 16 OUT OGE    | 16D IN R      | 16D IN NR     | C IN R        | C IN NR       |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Mill Levies for College and Hospital</b>                                   |               |               |               |               |               |               |
| College District Operational  | -             | -             | -             | -             | 2.336         | 3.000         |
| <b>Total Higher Education</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>2.336</b>  | <b>3.000</b>  |
| Artesia General Hospital  |               |               |               |               |               |               |
| Hospital Operational  | 2.700         | 2.700         | 2.652         | 2.700         | -             | -             |
| <b>Total Hospital</b>   | <b>2.700</b>  | <b>2.700</b>  | <b>2.652</b>  | <b>2.700</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total College and Hospital</b>   | <b>2.700</b>  | <b>2.700</b>  | <b>2.652</b>  | <b>2.700</b>  | <b>2.336</b>  | <b>3.000</b>  |
| <b>Grand Total State, County, Municipal, Public School, College, Hospital</b> | <b>19.060</b> | <b>19.060</b> | <b>19.161</b> | <b>25.939</b> | <b>23.881</b> | <b>28.700</b> |
| <b>Mill Levies for Other Taxing Entities</b>                                  |               |               |               |               |               |               |
| Artesia Eagle Draw Dam & Drainage Way Flood Control                           |               |               |               |               |               |               |
| Operational   | -             | -             | 0.143         | 0.143         | -             | -             |
| Carlsbad SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | 0.700         | 0.700         |
| Central Valley SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | -             | -             | -             | -             |
| Cottonwood-Walnut Creek Watershed Dist  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Hackberry Draw Watershed  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | 0.801         | 0.801         |
| Pecos Valley Artesian Conservancy District                                    |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Penasco SWCD  |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | 1.000         | 1.000         | -             | -             |
| <b>Total Other</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>1.143</b>  | <b>1.143</b>  | <b>1.501</b>  | <b>1.501</b>  |
| <b>Grand Total</b>  | <b>19.060</b> | <b>19.060</b> | <b>20.304</b> | <b>27.082</b> | <b>25.382</b> | <b>30.201</b> |

| Property Classification   | Oil & Gas Production                         | Oil & Gas Equipment                          | Residential                                  | Non-Residential                              | Oil & Gas Production                         | Oil & Gas Equipment                          |
|---|--|--|--|--|--|--|
| Tax District  | C IN OGP                                     | C IN OGE                                     | C OUT R                                      | C OUT NR                                     | C OUT OGP                                    | C OUT OGE                                    |
| Municipality  | Carlsbad (City)                              | Carlsbad (City)                              |  |  |  |  |
| Public School District  | Carlsbad                                     | Carlsbad                                     | Carlsbad                                     | Carlsbad                                     | Carlsbad                                     | Carlsbad                                     |
| College District  | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) | Southeast New Mexico College (NMSU Carlsbad) |
| Taxable Value   | 27,193,419                                   | 7,725,230                                    | 160,668,421                                  | 2,360,232,106                                | 9,124,273,257                                | 2,083,605,278                                |
| <b>Mill Levies for State, County, Municipality, and School District</b> |  |  |  |  |  |  |
| State Debt Service  | 1.360  | 1.360  | 1.360  | 1.360  | 1.360  | 1.360  |
| <b>Total State</b>  | <b>1.360</b>                                 | <b>1.360</b>                                 | <b>1.360</b>                                 | <b>1.360</b>                                 | <b>1.360</b>                                 | <b>1.360</b>                                 |
| County Operational  | 7.500  | 7.500  | 5.377  | 7.500  | 7.500  | 7.500  |
| <b>Total County</b>   | <b>7.500</b>                                 | <b>7.500</b>                                 | <b>5.377</b>                                 | <b>7.500</b>                                 | <b>7.500</b>                                 | <b>7.500</b>                                 |
| Municipal Operational   | 6.225  | 6.225  | -  | -  | -  | -  |
| <b>Total Municipal</b>  | <b>6.225</b>                                 | <b>6.225</b>                                 | <b>0.000</b>                                 | <b>0.000</b>                                 | <b>0.000</b>                                 | <b>0.000</b>                                 |
| School District Operational   | 0.500  | 0.500  | 0.345  | 0.500  | 0.500  | 0.500  |
| School Capital Improvement (Senate Bill 9 Levy)                         | 2.000  | 2.000  | 1.930  | 2.000  | 2.000  | 2.000  |
| School Building (House Bill 33 Levy)                                    | 1.987  | 1.987  | 1.698  | 1.987  | 1.987  | 1.987  |
| School District Debt Service  | 4.428  | 4.428  | 4.428  | 4.428  | 4.428  | 4.428  |
| School District Ed. Tech. Debt Service                                  | 1.787  | 1.787  | 1.787  | 1.787  | 1.787  | 1.787  |
| <b>Total School District</b>  | <b>10.702</b>                                | <b>10.702</b>                                | <b>10.188</b>                                | <b>10.702</b>                                | <b>10.702</b>                                | <b>10.702</b>                                |
| <b>Total State, County, Municipal and School District</b>               | <b>25.787</b>                                | <b>25.787</b>                                | <b>16.925</b>                                | <b>19.562</b>                                | <b>19.562</b>                                | <b>19.562</b>                                |

| Tax District  | C IN OGP      | C IN OGE      | C OUT R       | C OUT NR      | C OUT OGP     | C OUT OGE     |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Mill Levies for College and Hospital</b>                                   |               |               |               |               |               |               |
| College District Operational  | 3.000         | 3.000         | 2.336         | 3.000         | 3.000         | 3.000         |
| <b>Total Higher Education</b>   | <b>3.000</b>  | <b>3.000</b>  | <b>2.336</b>  | <b>3.000</b>  | <b>3.000</b>  | <b>3.000</b>  |
| Artesia General Hospital  |               |               |               |               |               |               |
| Hospital Operational  | -             | -             | -             | -             | -             | -             |
| <b>Total Hospital</b>   | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total College and Hospital</b>   | <b>3.000</b>  | <b>3.000</b>  | <b>2.336</b>  | <b>3.000</b>  | <b>3.000</b>  | <b>3.000</b>  |
| <b>Grand Total State, County, Municipal, Public School, College, Hospital</b> | <b>28.787</b> | <b>28.787</b> | <b>19.261</b> | <b>22.562</b> | <b>22.562</b> | <b>22.562</b> |
| <b>Mill Levies for Other Taxing Entities</b>                                  |               |               |               |               |               |               |
| Artesia Eagle Draw Dam & Drainage Way Flood Control                           |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Carlsbad SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | 0.700         | 0.700         | -             | -             |
| Central Valley SWCD   |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | 0.500         | 0.500         | -             | -             |
| Cottonwood-Walnut Creek Watershed Dist  |               |               |               |               |               |               |
| Operational   | -             | -             | -             | -             | -             | -             |
| Hackberry Draw Watershed  |               |               |               |               |               |               |
| Operational   | -             | -             | 0.801         | 0.801         | -             | -             |
| Pecos Valley Artesian Conservancy District                                    |               |               |               |               |               |               |
| Operational   | -             | -             | 3.000         | 3.000         | -             | -             |
| Penasco SWCD  |               |               |               |               |               |               |
| Operational (Not Yield Controlled)  | -             | -             | 1.000         | 1.000         | -             | -             |
| <b>Total Other</b>  | <b>0.000</b>  | <b>0.000</b>  | <b>6.001</b>  | <b>6.001</b>  | <b>0.000</b>  | <b>0.000</b>  |
| <b>Grand Total</b>  | <b>28.787</b> | <b>28.787</b> | <b>25.262</b> | <b>28.563</b> | <b>22.562</b> | <b>22.562</b> |

**Livestock Mill Levies**

| Category                 | Rate  | Applicable Tax Districts                    |
|--------------------------|-------|---|
| Cattle Indemnity         | 8.888 | 10 IN,10 OUT,16 OUT,16D IN,C IN,C OUT       |
| Sheep/Goats/Swine/Alpaca | 9.279 | 10 OUT,16 OUT,16D IN,C IN,C OUT             |
| Dairy Cattle             | 3.559 | 10 OUT,16 OUT,C OUT                         |
| Bison/Camelids/Ratite    | 8.118 | C OUT                                       |
| Horses/Asses/Mules       | 9.869 | 10 IN,10 OUT,16 IN,16 OUT,16D IN,C IN,C OUT |

**Other Assessments**

| Category | Taxing Entity | Description |
|----------|---------------|-------------|
|----------|---------------|-------------|

**Footnotes**

| Tax District | Classification | Assessment | Footnote |
|--------------|----------------|------------|----------|
|--------------|----------------|------------|----------|

**Amendments**

| Date | Description |
|------|-------------|
|------|-------------|