

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

OVERALL COUNTY NET TAXABLE VALUE: \$18,155,618,189

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	10,676,534	7,895,595	9,578,433	185,588,705	1,428,952,132	316,757,056
<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	5.459	7.500	5.459	7.500	7.500	7.500
<b>Total County</b>	<b>5.459</b>	<b>7.500</b>	<b>5.459</b>	<b>7.500</b>	<b>7.500</b>	<b>7.500</b>
Municipal Operational	1.477	2.225	-	-	-	-
<b>Total Municipal</b>	<b>1.477</b>	<b>2.225</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.358	0.396	0.358	0.396	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.835	2.000	1.835	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	3.441	3.441	3.441	3.441	3.441	3.441
School District Ed. Tech. Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>5.799</b>	<b>5.672</b>	<b>5.799</b>	<b>5.672</b>	<b>5.941</b>	<b>5.941</b>
<b>Total State, County, Municipal and School District</b>	<b>14.095</b>	<b>16.757</b>	<b>12.618</b>	<b>14.532</b>	<b>14.801</b>	<b>14.801</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>14.095</b>	<b>16.757</b>	<b>12.618</b>	<b>14.532</b>	<b>14.801</b>	<b>14.801</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>14.795</b>	<b>17.457</b>	<b>13.318</b>	<b>15.232</b>	<b>14.801</b>	<b>14.801</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	203,252,783	374,610,732	3,912	316	121,917,795	381,534,352
<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	5.459	7.500	7.500	7.500	5.459	7.500
<b>Total County</b>	<b>5.459</b>	<b>7.500</b>	<b>7.500</b>	<b>7.500</b>	<b>5.459</b>	<b>7.500</b>
Municipal Operational	3.410	3.500	3.500	3.500	-	-
<b>Total Municipal</b>	<b>3.410</b>	<b>3.500</b>	<b>3.500</b>	<b>3.500</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.378	0.500	0.500	0.500	0.378	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.987	2.000	2.000	2.000	1.987	2.000
School Building (House Bill 33 Levy)	3.380	4.050	5.000	5.000	3.380	4.050
School District Debt Service	-	-	-	-	-	-
School District Ed. Tech. Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>5.745</b>	<b>6.550</b>	<b>7.500</b>	<b>7.500</b>	<b>5.745</b>	<b>6.550</b>
<b>Total State, County, Municipal and School District</b>	<b>15.974</b>	<b>18.910</b>	<b>19.860</b>	<b>19.860</b>	<b>12.564</b>	<b>15.410</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	2.673	2.658	2.700	2.700	2.673	2.658
<b>Total Hospital</b>	<b>2.673</b>	<b>2.658</b>	<b>2.700</b>	<b>2.700</b>	<b>2.673</b>	<b>2.658</b>
<b>Total College and Hospital</b>	<b>2.673</b>	<b>2.658</b>	<b>2.700</b>	<b>2.700</b>	<b>2.673</b>	<b>2.658</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>18.647</b>	<b>21.568</b>	<b>22.560</b>	<b>22.560</b>	<b>15.237</b>	<b>18.068</b>
<b>Mill Levies for Other Taxing Entities</b>						
Artesia Eagle Draw Dam & Drainage Way Flood Control						
Operational	0.142	0.142	-	-	0.142	0.142
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	2.884	2.884	-	-	2.884	2.884
Hackberry Draw Watershed						
Operational	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	3.791	3.791	-	-	3.791	3.791
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
<b>Total Other</b>	<b>7.317</b>	<b>7.317</b>	<b>0.000</b>	<b>0.000</b>	<b>9.017</b>	<b>9.017</b>
<b>Grand Total</b>	<b>25.964</b>	<b>28.885</b>	<b>22.560</b>	<b>22.560</b>	<b>24.254</b>	<b>27.085</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	1,353,958,360	311,582,657	981,750	565,692	549,852,364	371,061,800
<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	5.459	7.500	5.459	7.500
<b>Total County</b>	<b>7.500</b>	<b>7.500</b>	<b>5.459</b>	<b>7.500</b>	<b>5.459</b>	<b>7.500</b>
Municipal Operational	-	-	4.278	6.112	4.709	5.887
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>4.278</b>	<b>6.112</b>	<b>4.709</b>	<b>5.887</b>
School District Operational	0.500	0.500	0.378	0.500	0.352	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.987	2.000	1.964	2.000
School Building (House Bill 33 Levy)	5.000	5.000	3.380	4.050	1.728	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>5.745</b>	<b>6.550</b>	<b>10.259</b>	<b>10.702</b>
<b>Total State, County, Municipal and School District</b>	<b>16.360</b>	<b>16.360</b>	<b>16.842</b>	<b>21.522</b>	<b>21.787</b>	<b>25.449</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	-	-	-	-	2.377	3.000
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.377</b>	<b>3.000</b>
Artesia General Hospital						
Hospital Operational	2.700	2.700	2.673	2.658	-	-
<b>Total Hospital</b>	<b>2.700</b>	<b>2.700</b>	<b>2.673</b>	<b>2.658</b>	<b>0.000</b>	<b>0.000</b>
<b>Total College and Hospital</b>	<b>2.700</b>	<b>2.700</b>	<b>2.673</b>	<b>2.658</b>	<b>2.377</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>19.515</b>	<b>24.180</b>	<b>24.164</b>	<b>28.449</b>
<b>Mill Levies for Other Taxing Entities</b>						
Artesia Eagle Draw Dam & Drainage Way Flood Control						
Operational	-	-	0.142	0.142	-	-
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	-	-	-	-	0.808	0.808
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>1.142</b>	<b>1.142</b>	<b>1.508</b>	<b>1.508</b>
<b>Grand Total</b>	<b>19.060</b>	<b>19.060</b>	<b>20.657</b>	<b>25.322</b>	<b>25.672</b>	<b>29.957</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	28,037,463	5,694,912	153,543,754	2,229,378,100	8,215,362,118	1,894,830,873
<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	5.459	7.500	7.500	7.500
<b>Total County</b>	<b>7.500</b>	<b>7.500</b>	<b>5.459</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	0.352	0.500	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.964	2.000	2.000	2.000
School Building (House Bill 33 Levy)	1.987	1.987	1.728	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>10.259</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>17.078</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	2.377	3.000	3.000	3.000
<b>Total Higher Education</b>	<b>3.000</b>	<b>3.000</b>	<b>2.377</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>2.377</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>19.455</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	-	-	0.808	0.808	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	3.791	3.791	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>6.799</b>	<b>6.799</b>	<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>	<b>28.787</b>	<b>28.787</b>	<b>26.254</b>	<b>29.361</b>	<b>22.562</b>	<b>22.562</b>

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	9.604	10 OUT,16 OUT,16D IN,16 OUT,16D IN,16D IN,16D IN,16 OUT,16 OUT,C OUT,C OUT,C OUT,10 IN,C OUT,10 OUT,10 IN,10 IN,10 OUT,10 IN,10 OUT
Sheep/Goats/Swine/Alpaca	9.088	C IN,10 OUT,16 OUT,16 OUT,16D IN,16D IN,C OUT,16D IN,C IN,C IN,C IN,C OUT,C OUT,C OUT,C OUT,C OUT,C OUT,C OUT,16 OUT,10 OUT,10 OUT,10 OUT,16 OUT,10 OUT,16 OUT,16 OUT,10 OUT,16 OUT,16 OUT,16 OUT,16 OUT,16 OUT
Dairy Cattle	4.754	16 OUT,C OUT,C OUT,16 OUT,C OUT,16 OUT,16 OUT,10 OUT
Bison/Camelids/Ratite	7.945	C OUT
Horses/Asses/Mules	9.371	C OUT,10 OUT,10 OUT,10 OUT,10 IN,C OUT,10 IN,10 IN,10 OUT,10 IN,C IN,16 OUT,16 OUT,16D IN,16D IN,16 OUT,16D IN,C IN,16 OUT,C OUT,C IN,C IN,16 IN,C OUT,16 IN,16 IN,16 IN

**Other Assessments**

Category	Taxing Entity	Description
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**Footnotes**

Tax District	Classification	Assessment	Footnote
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**Amendments**

Date	Description
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