

Certificate of Property Tax Rates in Mills
 Lea County
 Tax Year 2023

OVERALL COUNTY NET TAXABLE VALUE: \$24,665,031,711

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	Lovington (City)	Lovington (City)				
Public School District	Lovington	Lovington	Lovington	Lovington	Lovington	Lovington
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	94,694,587	31,017,376	64,903,303	243,669,786	365,878,154	91,057,194
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 Debt Service	-	-	-	-	-	-
County Operational	7.052	10.600	7.052	10.600	-	-
County Operational (Not Yield Controlled)	-	-	-	-	10.600	10.600
Total County	7.052	10.600	7.052	10.600	10.600	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.737	5.650	-	-	-	-
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	3.737	5.650	0.000	0.000	0.000	0.000
School Building (House Bill 33 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	6.598	6.598	6.598	6.598	6.598	6.598
School District Ed. Tech. Debt Service	0.625	0.625	0.625	0.625	0.625	0.625
School District Operational	0.238	0.500	0.238	0.500	0.500	0.500
Total School District	11.461	11.723	11.461	11.723	11.723	11.723
Total State, County, Municipal and School District	23.610	29.333	19.873	23.683	23.683	23.683

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	3.593	5.000	3.593	5.000	5.000	5.000
Total Higher Education	3.593	5.000	3.593	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	4.000	4.000	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	4.000	4.000
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	4.000	4.000	4.000	4.000	4.000	4.000
Total College and Hospital	7.593	9.000	7.593	9.000	9.000	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	31.203	38.333	27.466	32.683	32.683	32.683
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	31.203	38.333	27.466	32.683	32.683	32.683

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	Hobbs (City)	Hobbs (City)	Hobbs (City)	Hobbs (City)		
Public School District	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	463,610,905	263,352,307	127,826,029	27,655,181	147,976,649	421,754,533
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 Debt Service	-	-	-	-	-	-
County Operational	7.052	10.600	-	-	7.052	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.052	10.600	10.600	10.600	7.052	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.957	5.555	-	-	-	-
Municipal Operational (Not Yield Controlled)	-	-	5.555	5.555	-	-
Total Municipal	3.957	5.555	5.555	5.555	0.000	0.000
School Building (House Bill 33 Levy)	3.992	4.000	4.000	4.000	3.992	4.000
School Capital Improvement (Senate Bill 9 Levy)	1.996	2.000	2.000	2.000	1.996	2.000
School District Debt Service	5.494	5.494	5.494	5.494	5.494	5.494
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.260	0.500	0.500	0.500	0.260	0.500
Total School District	11.742	11.994	11.994	11.994	11.742	11.994
Total State, County, Municipal and School District	24.111	29.509	29.509	29.509	20.154	23.954

Tax District	16 IN R	16 IN NR	16 IN OGP	16 IN OGE	16 OUT R	16 OUT NR
Mill Levies for College and Hospital						
College District Operational	3.593	5.000	5.000	5.000	3.593	5.000
Total Higher Education	3.593	5.000	5.000	5.000	3.593	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	3.593	5.000	5.000	5.000	3.593	5.000
Grand Total State, County, Municipal, Public School, College, Hospital	27.704	34.509	34.509	34.509	23.747	28.954
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	27.704	34.509	34.509	34.509	23.747	28.954

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Municipality			Jal (City)	Jal (City)	Jal (City)	Jal (City)
Public School District	Hobbs	Hobbs	Jal	Jal	Jal	Jal
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	904,325,617	209,286,296	14,718,491	14,678,305	673,727	139,158
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 Debt Service	-	-	-	-	-	-
County Operational	-	-	7.052	10.600	-	-
County Operational (Not Yield Controlled)	10.600	10.600	-	-	10.600	10.600
Total County	10.600	10.600	7.052	10.600	10.600	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	5.667	7.650	-	-
Municipal Operational (Not Yield Controlled)	-	-	-	-	7.650	7.650
Total Municipal	0.000	0.000	5.667	7.650	7.650	7.650
School Building (House Bill 33 Levy)	4.000	4.000	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.991	2.000	2.000	2.000
School District Debt Service	5.494	5.494	-	-	-	-
School District Ed. Tech. Debt Service	-	-	0.615	0.615	0.615	0.615
School District Operational	0.500	0.500	0.372	0.500	0.500	0.500
Total School District	11.994	11.994	2.978	3.115	3.115	3.115
Total State, County, Municipal and School District	23.954	23.954	17.057	22.725	22.725	22.725

Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.593	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.593	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Jal Hospital District						
Hospital Operational	-	-	2.928	3.000	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	3.000	3.000
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	0.000	0.000	2.928	3.000	3.000	3.000
Total College and Hospital	5.000	5.000	6.521	8.000	8.000	8.000
Grand Total State, County, Municipal, Public School, College, Hospital	28.954	28.954	23.578	30.725	30.725	30.725
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	28.954	28.954	23.578	30.725	30.725	30.725

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Municipality					Tatum (Town)	Tatum (Town)
Public School District	Jal	Jal	Jal	Jal	Tatum	Tatum
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	1,827,925	969,194,017	12,449,160,448	2,929,359,909	5,179,408	4,912,888
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 Debt Service	-	-	-	-	-	-
County Operational	7.052	10.600	-	-	7.052	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.052	10.600	10.600	10.600	7.052	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	3.126	4.225
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	3.126	4.225
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.991	2.000	2.000	2.000	1.945	2.000
School District Debt Service	-	-	-	-	-	-
School District Ed. Tech. Debt Service	0.615	0.615	0.615	0.615	4.761	4.761
School District Operational	0.372	0.500	0.500	0.500	0.234	0.500
Total School District	2.978	3.115	3.115	3.115	6.940	7.261
Total State, County, Municipal and School District	11.390	15.075	15.075	15.075	18.478	23.446

Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Mill Levies for College and Hospital						
College District Operational	3.593	5.000	5.000	5.000	3.593	5.000
Total Higher Education	3.593	5.000	5.000	5.000	3.593	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	4.000	4.000
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Jal Hospital District						
Hospital Operational	2.928	3.000	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	3.000	3.000	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	2.928	3.000	3.000	3.000	4.000	4.000
Total College and Hospital	6.521	8.000	8.000	8.000	7.593	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	17.911	23.075	23.075	23.075	26.071	32.446
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	17.911	23.075	23.075	23.075	26.071	32.446

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Municipality					Eunice (City)	Eunice (City)
Public School District	Tatum	Tatum	Tatum	Tatum	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	7,546,725	55,727,722	75,580,662	17,118,139	25,265,843	13,258,376
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 Debt Service	-	-	-	-	-	-
County Operational	7.052	10.600	-	-	7.052	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.052	10.600	10.600	10.600	7.052	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	5.481	7.650
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	5.481	7.650
School Building (House Bill 33 Levy)	-	-	-	-	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	1.945	2.000	2.000	2.000	2.000	2.000
School District Debt Service	-	-	-	-	1.730	1.730
School District Ed. Tech. Debt Service	4.761	4.761	4.761	4.761	-	-
School District Operational	0.234	0.500	0.500	0.500	0.269	0.500
Total School District	6.940	7.261	7.261	7.261	5.999	6.230
Total State, County, Municipal and School District	15.352	19.221	19.221	19.221	19.892	25.840

Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Mill Levies for College and Hospital						
College District Operational	3.593	5.000	5.000	5.000	3.593	5.000
Total Higher Education	3.593	5.000	5.000	5.000	3.593	5.000
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	4.000	4.000	-	-
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	2.000	2.000
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	4.000	4.000	4.000	4.000	2.000	2.000
Total College and Hospital	7.593	9.000	9.000	9.000	5.593	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	22.945	28.221	28.221	28.221	25.485	32.840
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	22.945	28.221	28.221	28.221	25.485	32.840

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Municipality	Eunice (City)	Eunice (City)				
Public School District	Eunice	Eunice	Eunice	Eunice	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	3,647,058	744,881	3,788,889	285,576,049	3,486,805,742	843,119,431
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 Debt Service	-	-	-	-	-	-
County Operational	-	-	7.052	10.600	-	-
County Operational (Not Yield Controlled)	10.600	10.600	-	-	10.600	10.600
Total County	10.600	10.600	7.052	10.600	10.600	10.600
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	-	-
Municipal Operational (Not Yield Controlled)	7.650	7.650	-	-	-	-
Total Municipal	7.650	7.650	0.000	0.000	0.000	0.000
School Building (House Bill 33 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	1.730	1.730	1.730	1.730	1.730	1.730
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.500	0.500	0.269	0.500	0.500	0.500
Total School District	6.230	6.230	5.999	6.230	6.230	6.230
Total State, County, Municipal and School District	25.840	25.840	14.411	18.190	18.190	18.190

Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.593	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.593	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	2.000	2.000	-	-
Hospital Operational (Not Yield Controlled)	2.000	2.000	-	-	2.000	2.000
Total Hospital	2.000	2.000	2.000	2.000	2.000	2.000
Total College and Hospital	7.000	7.000	5.593	7.000	7.000	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	32.840	32.840	20.004	25.190	25.190	25.190
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	32.840	32.840	20.004	25.190	25.190	25.190

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	10.000	1 OUT,16 OUT,28 OUT,16 OUT,28 OUT,28 OUT,16 OUT,19 OUT,19 OUT,19 OUT,8 OUT,8 OUT,8 OUT,1 OUT,1 OUT
Sheep/Goats/Swine/Alpaca	9.147	8 OUT,28 OUT,8 OUT,28 OUT,8 OUT,28 OUT,28 OUT,28 OUT,28 OUT,8 OUT,8 OUT,16 OUT,1 OUT,1 OUT,1 OUT,1 OUT,16 OUT,16 OUT,16 OUT,16 OUT,1 OUT,1 OUT,16 OUT
Dairy Cattle	5.000	1 OUT,1 OUT,16 OUT,28 OUT,16 OUT,16 OUT,1 OUT
Bison/Camelids/Ratite	7.614	
Horses/Asses/Mules	9.770	8 OUT,1 OUT,8 OUT,8 OUT,1 OUT,1 OUT,19 OUT,19 OUT,19 OUT,28 OUT,16 OUT,28 OUT,28 OUT,16 OUT,16 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

	Tax District	Classification	Assessment	Footnote
(1)	1 IN		College District Operational	To Business Office N. M. Junior College

Amendments

Date	Description
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