

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

OVERALL COUNTY NET TAXABLE VALUE: \$22,892,061,991

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	105,144,414	44,210,433	71,939,072	260,021,003	343,166,213	75,852,444
<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	6.807	10.600	6.807	10.600	10.600	10.600
<b>Total County</b>	<b>6.807</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.550	5.650	-	-	-	-
<b>Total Municipal</b>	<b>3.550</b>	<b>5.650</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.230	0.500	0.230	0.500	0.500	0.500
School District Debt Service	6.598	6.598	6.598	6.598	6.598	6.598
School Capital Improvement (Senate Bill 9 Levy)	1.930	2.000	1.930	2.000	2.000	2.000
School Building (House Bill 33 Levy)	1.930	2.000	1.930	2.000	2.000	2.000
School District Ed. Tech. Debt Service	0.625	0.625	0.625	0.625	0.625	0.625
<b>Total School District</b>	<b>11.313</b>	<b>11.723</b>	<b>11.313</b>	<b>11.723</b>	<b>11.723</b>	<b>11.723</b>
<b>Total State, County, Municipal and School District</b>	<b>23.030</b>	<b>29.333</b>	<b>19.480</b>	<b>23.683</b>	<b>23.683</b>	<b>23.683</b>

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
<b>Mill Levies for College and Hospital</b>						
College District Operational	3.468	5.000	3.468	5.000	5.000	5.000
<b>Total Higher Education</b>	<b>3.468</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	4.000	4.000	4.000	4.000
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
<b>Total Hospital</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>
<b>Total College and Hospital</b>	<b>7.468</b>	<b>9.000</b>	<b>7.468</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>30.498</b>	<b>38.333</b>	<b>26.948</b>	<b>32.683</b>	<b>32.683</b>	<b>32.683</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>30.498</b>	<b>38.333</b>	<b>26.948</b>	<b>32.683</b>	<b>32.683</b>	<b>32.683</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	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	522,343,808	324,908,785	102,977,882	21,364,256	169,456,254	457,328,410
<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	6.807	10.600	10.600	10.600	6.807	10.600
<b>Total County</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.834	5.555	5.555	5.555	-	-
<b>Total Municipal</b>	<b>3.834</b>	<b>5.555</b>	<b>5.555</b>	<b>5.555</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.251	0.500	0.500	0.500	0.251	0.500
School District Debt Service	5.482	5.482	5.482	5.482	5.482	5.482
School Capital Improvement (Senate Bill 9 Levy)	1.929	2.000	2.000	2.000	1.929	2.000
School Building (House Bill 33 Levy)	3.858	4.000	4.000	4.000	3.858	4.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>11.520</b>	<b>11.982</b>	<b>11.982</b>	<b>11.982</b>	<b>11.520</b>	<b>11.982</b>
<b>Total State, County, Municipal and School District</b>	<b>23.521</b>	<b>29.497</b>	<b>29.497</b>	<b>29.497</b>	<b>19.687</b>	<b>23.942</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	3.468	5.000	5.000	5.000	3.468	5.000
<b>Total Higher Education</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
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>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>26.989</b>	<b>34.497</b>	<b>34.497</b>	<b>34.497</b>	<b>23.155</b>	<b>28.942</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>26.989</b>	<b>34.497</b>	<b>34.497</b>	<b>34.497</b>	<b>23.155</b>	<b>28.942</b>

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	1,353,694,103	308,752,537	17,219,835	17,673,905	406,493	84,743
<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	10.600	10.600	6.807	10.600	10.600	10.600
<b>Total County</b>	<b>10.600</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	5.269	7.650	7.650	7.650
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>5.269</b>	<b>7.650</b>	<b>7.650</b>	<b>7.650</b>
School District Operational	0.500	0.500	0.348	0.500	0.500	0.500
School District Debt Service	5.482	5.482	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.864	2.000	2.000	2.000
School Building (House Bill 33 Levy)	4.000	4.000	-	-	-	-
School District Ed. Tech. Debt Service	-	-	0.615	0.615	0.615	0.615
<b>Total School District</b>	<b>11.982</b>	<b>11.982</b>	<b>2.827</b>	<b>3.115</b>	<b>3.115</b>	<b>3.115</b>
<b>Total State, County, Municipal and School District</b>	<b>23.942</b>	<b>23.942</b>	<b>16.263</b>	<b>22.725</b>	<b>22.725</b>	<b>22.725</b>

Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
<b>Mill Levies for College and Hospital</b>						
College District Operational	5.000	5.000	3.468	5.000	5.000	5.000
<b>Total Higher Education</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	-	-	1.907	2.000	2.000	2.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
<b>Total Hospital</b>	<b>0.000</b>	<b>0.000</b>	<b>1.907</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>5.000</b>	<b>5.000</b>	<b>5.375</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>28.942</b>	<b>28.942</b>	<b>21.638</b>	<b>29.725</b>	<b>29.725</b>	<b>29.725</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>28.942</b>	<b>28.942</b>	<b>21.638</b>	<b>29.725</b>	<b>29.725</b>	<b>29.725</b>

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	1,911,757	1,347,060,309	9,588,057,360	2,240,143,224	5,716,805	5,408,313
<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	6.807	10.600	10.600	10.600	6.807	10.600
<b>Total County</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	2.990	4.225
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.990</b>	<b>4.225</b>
School District Operational	0.348	0.500	0.500	0.500	0.226	0.500
School District Debt Service	-	-	-	-	4.759	4.759
School Capital Improvement (Senate Bill 9 Levy)	1.864	2.000	2.000	2.000	1.878	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Ed. Tech. Debt Service	0.615	0.615	0.615	0.615	-	-
<b>Total School District</b>	<b>2.827</b>	<b>3.115</b>	<b>3.115</b>	<b>3.115</b>	<b>6.863</b>	<b>7.259</b>
<b>Total State, County, Municipal and School District</b>	<b>10.994</b>	<b>15.075</b>	<b>15.075</b>	<b>15.075</b>	<b>18.020</b>	<b>23.444</b>

Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
<b>Mill Levies for College and Hospital</b>						
College District Operational	3.468	5.000	5.000	5.000	3.468	5.000
<b>Total Higher Education</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	1.907	2.000	2.000	2.000	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	4.000	4.000
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
<b>Total Hospital</b>	<b>1.907</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>4.000</b>	<b>4.000</b>
<b>Total College and Hospital</b>	<b>5.375</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>	<b>7.468</b>	<b>9.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>16.369</b>	<b>22.075</b>	<b>22.075</b>	<b>22.075</b>	<b>25.488</b>	<b>32.444</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>16.369</b>	<b>22.075</b>	<b>22.075</b>	<b>22.075</b>	<b>25.488</b>	<b>32.444</b>

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	8,099,131	48,940,341	59,533,353	12,406,312	27,898,251	15,733,539
<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	6.807	10.600	10.600	10.600	6.807	10.600
<b>Total County</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	5.238	7.650
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>5.238</b>	<b>7.650</b>
School District Operational	0.226	0.500	0.500	0.500	0.257	0.500
School District Debt Service	4.759	4.759	4.759	4.759	1.614	1.614
School Capital Improvement (Senate Bill 9 Levy)	1.878	2.000	2.000	2.000	1.914	2.000
School Building (House Bill 33 Levy)	-	-	-	-	1.914	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>6.863</b>	<b>7.259</b>	<b>7.259</b>	<b>7.259</b>	<b>5.699</b>	<b>6.114</b>
<b>Total State, County, Municipal and School District</b>	<b>15.030</b>	<b>19.219</b>	<b>19.219</b>	<b>19.219</b>	<b>19.104</b>	<b>25.724</b>

Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
<b>Mill Levies for College and Hospital</b>						
College District Operational	3.468	5.000	5.000	5.000	3.468	5.000
<b>Total Higher Education</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	4.000	4.000	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	1.914	2.000
<b>Total Hospital</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>4.000</b>	<b>1.914</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>7.468</b>	<b>9.000</b>	<b>9.000</b>	<b>9.000</b>	<b>5.382</b>	<b>7.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>22.498</b>	<b>28.219</b>	<b>28.219</b>	<b>28.219</b>	<b>24.486</b>	<b>32.724</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>22.498</b>	<b>28.219</b>	<b>28.219</b>	<b>28.219</b>	<b>24.486</b>	<b>32.724</b>

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	1,734,757	341,696	4,070,282	463,962,876	3,938,803,169	925,695,925
<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	10.600	10.600	6.807	10.600	10.600	10.600
<b>Total County</b>	<b>10.600</b>	<b>10.600</b>	<b>6.807</b>	<b>10.600</b>	<b>10.600</b>	<b>10.600</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	7.650	7.650	-	-	-	-
<b>Total Municipal</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.500	0.500	0.257	0.500	0.500	0.500
School District Debt Service	1.614	1.614	1.614	1.614	1.614	1.614
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.914	2.000	2.000	2.000
School Building (House Bill 33 Levy)	2.000	2.000	1.914	2.000	2.000	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>6.114</b>	<b>6.114</b>	<b>5.699</b>	<b>6.114</b>	<b>6.114</b>	<b>6.114</b>
<b>Total State, County, Municipal and School District</b>	<b>25.724</b>	<b>25.724</b>	<b>13.866</b>	<b>18.074</b>	<b>18.074</b>	<b>18.074</b>

Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
<b>Mill Levies for College and Hospital</b>						
College District Operational	5.000	5.000	3.468	5.000	5.000	5.000
<b>Total Higher Education</b>	<b>5.000</b>	<b>5.000</b>	<b>3.468</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	2.000	2.000	1.914	2.000	2.000	2.000
<b>Total Hospital</b>	<b>2.000</b>	<b>2.000</b>	<b>1.914</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>7.000</b>	<b>7.000</b>	<b>5.382</b>	<b>7.000</b>	<b>7.000</b>	<b>7.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>32.724</b>	<b>32.724</b>	<b>19.248</b>	<b>25.074</b>	<b>25.074</b>	<b>25.074</b>
<b>Mill Levies for Other Taxing Entities</b>						
<b>Total Other</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</b>	<b>32.724</b>	<b>32.724</b>	<b>19.248</b>	<b>25.074</b>	<b>25.074</b>	<b>25.074</b>

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	1 OUT,16 OUT,19 OUT,28 OUT,8 OUT
Sheep/Goats/Swine/Alpaca	9.279	1 OUT,16 OUT,28 OUT,8 OUT
Dairy Cattle	3.559	1 OUT,16 OUT,28 OUT,8 OUT
Bison/Camelids/Ratite	8.118	
Horses/Asses/Mules	9.869	1 OUT,16 OUT,19 OUT,28 OUT,8 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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