

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

OVERALL COUNTY NET TAXABLE VALUE: \$1,676,714,893

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	20 R	20 NR
Municipality	Corona (Village)	Corona (Village)				
Public School District	Corona	Corona	Corona	Corona	Hondo	Hondo
College District						
Taxable Value	2,354,278	3,341,321	6,396,006	38,869,947	25,799,421	19,989,344
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	5.090	8.213	5.090	8.213	5.090	8.213
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	7.840	10.963	7.840	10.963	7.840	10.963
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.428	4.049	-	-	-	-
Total Municipal	3.428	4.049	0.000	0.000	0.000	0.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.909	1.981	1.909	1.981	1.943	1.919
School District Debt Service	-	-	-	-	7.162	7.162
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.477	0.495	0.477	0.495	0.465	0.480
Total School District	2.386	2.476	2.386	2.476	9.570	9.561
Total State, County, Municipal and School District	15.014	18.848	11.586	14.799	18.770	21.884

Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	20 R	20 NR
Mill Levies for College and Hospital						
College District Debt Service	-	-	-	-	-	-
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Lincoln County Medical Center						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	1.945	1.765	1.945	1.765	1.945	1.765
Lincoln County Rural Clinics						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	0.583	0.529	0.583	0.529	0.583	0.529
Total Hospital	2.528	2.294	2.528	2.294	2.528	2.294
Total College and Hospital	2.528	2.294	2.528	2.294	2.528	2.294
Grand Total State, County, Municipal, Public School, College, Hospital	17.542	21.142	14.114	17.093	21.298	24.178
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Special District Debt Service	-	-	-	-	-	-
Special District Operational	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Special District Operational	-	-	-	-	-	-
Chaves SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Carrizozo SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Claunch-Pinto SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Guadalupe SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-

Upper Hondo SWCD

Special District Operational (Not Yield Controlled)	-	-	-	-	0.750	0.750
Total Other	0.000	0.000	4.000	4.000	2.750	2.750
Grand Total	17.542	21.142	18.114	21.093	24.048	26.928

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	28 IN R	28 IN NR	28 OUT R	28 OUT NR	28RU IN R	28RU IN NR
Municipality	Capitan (Village)	Capitan (Village)			Ruidoso (Village)	Ruidoso (Village)
Public School District	Capitan	Capitan	Capitan	Capitan	Capitan	Capitan
College District						
Taxable Value	25,518,108	8,797,499	404,744,545	108,105,635	177,771	2,358,429
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	5.090	8.213	5.090	8.213	5.090	8.213
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	7.840	10.963	7.840	10.963	7.840	10.963
Municipal Debt Service	-	-	-	-	1.500	1.500
Municipal Operational	2.949	3.324	-	-	5.068	3.962
Total Municipal	2.949	3.324	0.000	0.000	6.568	5.462
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	-	-	-	-	-	-
School District Debt Service	1.042	1.042	1.042	1.042	1.042	1.042
School District Ed. Tech. Debt Service	1.254	1.254	1.254	1.254	1.254	1.254
School District Operational	0.232	0.391	0.232	0.391	0.232	0.391
Total School District	2.528	2.687	2.528	2.687	2.528	2.687
Total State, County, Municipal and School District	14.677	18.334	11.728	15.010	18.296	20.472

Tax District	28 IN R	28 IN NR	28 OUT R	28 OUT NR	28RU IN R	28RU IN NR
Mill Levies for College and Hospital						
College District Debt Service	-	-	-	-	-	-
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Lincoln County Medical Center						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	1.945	1.765	1.945	1.765	1.945	1.765
Lincoln County Rural Clinics						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	0.583	0.529	0.583	0.529	0.583	0.529
Total Hospital	2.528	2.294	2.528	2.294	2.528	2.294
Total College and Hospital	2.528	2.294	2.528	2.294	2.528	2.294
Grand Total State, County, Municipal, Public School, College, Hospital	17.205	20.628	14.256	17.304	20.824	22.766
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Special District Debt Service	-	-	-	-	-	-
Special District Operational	-	-	6.204	6.204	-	-
Sun Valley Water and Sanitation District						
Special District Operational	-	-	0.978	0.978	-	-
Chaves SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Carrizozo SWCD						
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Claunch-Pinto SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-

Upper Hondo SWCD

Special District Operational (Not Yield Controlled)	-	-	0.750	0.750	-	-
Total Other	0.000	0.000	9.932	9.932	0.000	0.000
Grand Total	17.205	20.628	24.188	27.236	20.824	22.766

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	3 IN R	3 IN NR	3/35 OUT R	3/35 OUT NR	35 IN R	35 IN NR
Municipality	Ruidoso (Village)	Ruidoso (Village)			Ruidoso Downs (City)	Ruidoso Downs (City)
Public School District	Ruidoso	Ruidoso	Ruidoso	Ruidoso	Ruidoso	Ruidoso
College District	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso
Taxable Value	473,526,594	223,023,604	132,192,882	41,061,534	37,466,563	27,694,018
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	5.090	8.213	5.090	8.213	5.090	8.213
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	7.840	10.963	7.840	10.963	7.840	10.963
Municipal Debt Service	1.500	1.500	-	-	3.556	3.556
Municipal Operational	5.068	3.962	-	-	4.672	7.227
Total Municipal	6.568	5.462	0.000	0.000	8.228	10.783
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.937	1.812	1.937	1.812	1.937	1.812
School District Debt Service	5.933	5.933	5.933	5.933	5.933	5.933
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.325	0.407	0.325	0.407	0.325	0.407
Total School District	8.195	8.152	8.195	8.152	8.195	8.152
Total State, County, Municipal and School District	23.963	25.937	17.395	20.475	25.623	31.258

Tax District	3 IN R	3 IN NR	3/35 OUT R	3/35 OUT NR	35 IN R	35 IN NR
Mill Levies for College and Hospital						
College District Debt Service	1.250	1.250	1.250	1.250	1.250	1.250
College District Operational	1.880	1.691	1.880	1.691	1.880	1.691
Total Higher Education	3.130	2.941	3.130	2.941	3.130	2.941
Lincoln County Medical Center						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	1.945	1.765	1.945	1.765	1.945	1.765
Lincoln County Rural Clinics						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	0.583	0.529	0.583	0.529	0.583	0.529
Total Hospital	2.528	2.294	2.528	2.294	2.528	2.294
Total College and Hospital	5.658	5.235	5.658	5.235	5.658	5.235
Grand Total State, County, Municipal, Public School, College, Hospital	29.621	31.172	23.053	25.710	31.281	36.493
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Special District Debt Service	-	-	-	-	-	-
Special District Operational	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Special District Operational	-	-	-	-	-	-
Chaves SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-
Carrizozo SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-
Claunch-Pinto SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	-	-

Upper Hondo SWCD

Special District Operational (Not Yield Controlled)	-	-	0.750	0.750	-	-
Total Other	0.000	0.000	0.750	0.750	0.000	0.000
Grand Total	29.621	31.172	23.803	26.460	31.281	36.493

Property Classification	Residential	Non-Residential	Residential	Non-Residential
Tax District	7 IN R	7 IN NR	7 OUT R	7 OUT NR
Municipality	Carrizozo (Town)	Carrizozo (Town)		
Public School District	Carrizozo	Carrizozo	Carrizozo	Carrizozo
College District				
Taxable Value	11,794,345	15,231,212	18,078,898	50,192,939
Mill Levies for State, County, Municipality, and School District				
State Debt Service	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360
County Debt Service	-	-	-	-
County Operational	5.090	8.213	5.090	8.213
Special Mill Levy	2.750	2.750	2.750	2.750
Total County	7.840	10.963	7.840	10.963
Municipal Debt Service	-	-	-	-
Municipal Operational	5.740	4.245	-	-
Total Municipal	5.740	4.245	0.000	0.000
School Building (House Bill 33 Levy)	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.900	2.000	1.900	2.000
School District Debt Service	5.340	5.340	5.340	5.340
School District Ed. Tech. Debt Service	-	-	-	-
School District Operational	0.300	0.500	0.300	0.500
Total School District	7.540	7.840	7.540	7.840
Total State, County, Municipal and School District	22.480	24.408	16.740	20.163

Tax District	7 IN R	7 IN NR	7 OUT R	7 OUT NR
Mill Levies for College and Hospital				
College District Debt Service	-	-	-	-
College District Operational	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000
Lincoln County Medical Center				
Hospital Debt Service	-	-	-	-
Hospital Operational	1.945	1.765	1.945	1.765
Lincoln County Rural Clinics				
Hospital Debt Service	-	-	-	-
Hospital Operational	0.583	0.529	0.583	0.529
Total Hospital	2.528	2.294	2.528	2.294
Total College and Hospital	2.528	2.294	2.528	2.294
Grand Total State, County, Municipal, Public School, College, Hospital	25.008	26.702	19.268	22.457
Mill Levies for Other Taxing Entities				
Alpine Village Sanitation District				
Special District Debt Service	-	-	-	-
Special District Operational	-	-	-	-
Sun Valley Water and Sanitation District				
Special District Operational	-	-	-	-
Chaves SWCD				
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000
Carrizozo SWCD				
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000
Claunch-Pinto SWCD				
Special District Operational (Not Yield Controlled)	-	-	1.000	1.000
Guadalupe SWCD				
Special District Operational (Not Yield Controlled)	-	-	-	-

Upper Hondo SWCD

Special District Operational (Not Yield Controlled)	-	-	0.750	0.750
Total Other	0.000	0.000	3.750	3.750
Grand Total	25.008	26.702	23.018	26.207

