

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

OVERALL COUNTY NET TAXABLE VALUE: \$1,722,294,865

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	2,150,484	5,253,412	6,548,238	38,849,081	27,393,856	19,814,183
<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 Debt Service	-	-	-	-	-	-
County Operational	5.280	7.739	5.280	7.739	5.280	7.739
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.432	2.605	-	-	-	-
<b>Total Municipal</b>	<b>3.432</b>	<b>2.605</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.493	0.500	0.493	0.500	0.447	0.477
School Capital Improvement (Senate Bill 9 Levy)	1.974	2.000	1.974	2.000	1.868	1.906
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Debt Service	4.812	4.812	4.812	4.812	5.658	5.658
<b>Total School District</b>	<b>7.279</b>	<b>7.312</b>	<b>7.279</b>	<b>7.312</b>	<b>7.973</b>	<b>8.041</b>
<b>Total State, County, Municipal and School District</b>	<b>20.101</b>	<b>21.766</b>	<b>16.669</b>	<b>19.161</b>	<b>17.363</b>	<b>19.890</b>

Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	20 R	20 NR
<b>Mill Levies for College and Hospital</b>						
College District Operational	-	-	-	-	-	-
College District Debt Service	-	-	-	-	-	-
<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>
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
<b>Total Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>22.701</b>	<b>24.366</b>	<b>19.269</b>	<b>21.761</b>	<b>19.963</b>	<b>22.490</b>
<b>Mill Levies for Other Taxing Entities</b>						
Alpine Village Sanitation District						
Operational	-	-	-	-	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	0.750	0.750
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>4.000</b>	<b>4.000</b>	<b>2.750</b>	<b>2.750</b>
<b>Grand Total</b>	<b>22.701</b>	<b>24.366</b>	<b>23.269</b>	<b>25.761</b>	<b>22.713</b>	<b>25.240</b>

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	27,115,704	7,724,379	413,818,202	106,401,805	52,027	1,163,101
<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 Debt Service	-	-	-	-	-	-
County Operational	5.280	7.739	5.280	7.739	5.280	7.739
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>
Municipal Debt Service	-	-	-	-	1.470	1.470
Municipal Operational	2.826	3.175	-	-	5.319	3.570
<b>Total Municipal</b>	<b>2.826</b>	<b>3.175</b>	<b>0.000</b>	<b>0.000</b>	<b>6.789</b>	<b>5.040</b>
School District Operational	0.240	0.390	0.240	0.390	0.240	0.390
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Ed. Tech. Debt Service	2.296	2.296	2.296	2.296	2.296	2.296
School District Debt Service	-	-	-	-	-	-
<b>Total School District</b>	<b>4.536</b>	<b>4.686</b>	<b>4.536</b>	<b>4.686</b>	<b>4.536</b>	<b>4.686</b>
<b>Total State, County, Municipal and School District</b>	<b>16.752</b>	<b>19.710</b>	<b>13.926</b>	<b>16.535</b>	<b>20.715</b>	<b>21.575</b>

Tax District	28 IN R	28 IN NR	28 OUT R	28 OUT NR	28RU IN R	28RU IN NR
<b>Mill Levies for College and Hospital</b>						
College District Operational	-	-	-	-	-	-
College District Debt Service	-	-	-	-	-	-
<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>
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
<b>Total Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>19.352</b>	<b>22.310</b>	<b>16.526</b>	<b>19.135</b>	<b>23.315</b>	<b>24.175</b>
<b>Mill Levies for Other Taxing Entities</b>						
Alpine Village Sanitation District						
Operational	-	-	10.000	10.000	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	0.869	0.869	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	0.750	0.750	-	-
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>13.619</b>	<b>13.619</b>	<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>	<b>19.352</b>	<b>22.310</b>	<b>30.145</b>	<b>32.754</b>	<b>23.315</b>	<b>24.175</b>

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	470,585,675	236,983,193	154,343,305	42,603,460	40,301,969	28,125,974
<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 Debt Service	-	-	-	-	-	-
County Operational	5.280	7.739	5.280	7.739	5.280	7.739
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>
Municipal Debt Service	1.470	1.470	-	-	3.631	3.631
Municipal Operational	5.319	3.570	-	-	4.428	6.775
<b>Total Municipal</b>	<b>6.789</b>	<b>5.040</b>	<b>0.000</b>	<b>0.000</b>	<b>8.059</b>	<b>10.406</b>
School District Operational	0.332	0.373	0.332	0.373	0.332	0.373
School Capital Improvement (Senate Bill 9 Levy)	1.979	1.661	1.979	1.661	1.979	1.661
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Debt Service	5.933	5.933	5.933	5.933	5.933	5.933
<b>Total School District</b>	<b>8.244</b>	<b>7.967</b>	<b>8.244</b>	<b>7.967</b>	<b>8.244</b>	<b>7.967</b>
<b>Total State, County, Municipal and School District</b>	<b>24.423</b>	<b>24.856</b>	<b>17.634</b>	<b>19.816</b>	<b>25.693</b>	<b>30.222</b>

Tax District	3 IN R	3 IN NR	3/35 OUT R	3/35 OUT NR	35 IN R	35 IN NR
<b>Mill Levies for College and Hospital</b>						
College District Operational	1.921	1.550	1.921	1.550	1.921	1.550
College District Debt Service	1.250	1.250	1.250	1.250	1.250	1.250
<b>Total Higher Education</b>	<b>3.171</b>	<b>2.800</b>	<b>3.171</b>	<b>2.800</b>	<b>3.171</b>	<b>2.800</b>
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
<b>Total Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Total College and Hospital</b>	<b>5.771</b>	<b>5.400</b>	<b>5.771</b>	<b>5.400</b>	<b>5.771</b>	<b>5.400</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>30.194</b>	<b>30.256</b>	<b>23.405</b>	<b>25.216</b>	<b>31.464</b>	<b>35.622</b>
<b>Mill Levies for Other Taxing Entities</b>						
Alpine Village Sanitation District						
Operational	-	-	-	-	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	0.750	0.750	-	-
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>0.750</b>	<b>0.750</b>	<b>0.000</b>	<b>0.000</b>
<b>Grand Total</b>	<b>30.194</b>	<b>30.256</b>	<b>24.155</b>	<b>25.966</b>	<b>31.464</b>	<b>35.622</b>

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	11,935,931	9,609,609	18,673,733	52,847,544
<b>Mill Levies for State, County, Municipality, and School District</b>				
State Debt Service	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>
County Debt Service	-	-	-	-
County Operational	5.280	7.739	5.280	7.739
Special Mill Levy	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.030</b>	<b>10.489</b>	<b>8.030</b>	<b>10.489</b>
Municipal Debt Service	-	-	-	-
Municipal Operational	5.476	4.156	-	-
<b>Total Municipal</b>	<b>5.476</b>	<b>4.156</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.293	0.500	0.293	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.855	2.000	1.855	2.000
School District Ed. Tech. Debt Service	-	-	-	-
School District Debt Service	5.340	5.340	5.340	5.340
<b>Total School District</b>	<b>7.488</b>	<b>7.840</b>	<b>7.488</b>	<b>7.840</b>
<b>Total State, County, Municipal and School District</b>	<b>22.354</b>	<b>23.845</b>	<b>16.878</b>	<b>19.689</b>

Tax District	7 IN R	7 IN NR	7 OUT R	7 OUT NR
<b>Mill Levies for College and Hospital</b>				
College District Operational	-	-	-	-
College District Debt Service	-	-	-	-
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Lincoln County Medical Center				
Hospital Operational	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics				
Hospital Operational	0.600	0.600	0.600	0.600
<b>Total Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>	<b>2.600</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>24.954</b>	<b>26.445</b>	<b>19.478</b>	<b>22.289</b>
<b>Mill Levies for Other Taxing Entities</b>				
Alpine Village Sanitation District				
Operational	-	-	-	-
Carrizozo SWCD				
Operational (Not Yield Controlled)	-	-	1.000	1.000
Chaves SWCD				
Operational (Not Yield Controlled)	-	-	1.000	1.000
Claunch-Pinto SWCD				
Operational (Not Yield Controlled)	-	-	1.000	1.000
Guadalupe SWCD				
Operational (Not Yield Controlled)	-	-	-	-
Sun Valley Water and Sanitation District				
Operational	-	-	-	-
Upper Hondo SWCD				
Operational (Not Yield Controlled)	-	-	0.750	0.750
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>3.750</b>	<b>3.750</b>
<b>Grand Total</b>	<b>24.954</b>	<b>26.445</b>	<b>23.228</b>	<b>26.039</b>

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 OUT
Sheep/Goats/Swine/Alpaca	9.279	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 IN,7 OUT
Dairy Cattle	3.559	13 OUT,20,28 OUT,7 OUT
Bison/Camelids/Ratite	8.118	20,28 OUT,7 OUT
Horses/Asses/Mules	9.869	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 IN,7 OUT

**Other Assessments**

Category	Taxing Entity	Description
Special Assessments or Mill Levies		Predator Control \$0.85 per head on cattle, sheep, and goats.

**Footnotes**

	Tax District	Classification	Assessment	Footnote
(1)	3 IN		College District Operational	To: ENMU Controller, Hwy 70, Portales, NM 88130

**Amendments**

Date	Description
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