

Certificate of Property Tax Rates in Mills  
 Lincoln County  
 Tax Year 2022

OVERALL COUNTY NET TAXABLE VALUE: \$1,515,805,900

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	1,883,775	2,818,572	5,701,070	36,640,914	23,418,244	18,189,824
<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	5.314	8.683	5.314	8.683	5.314	8.683
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.873	4.425	-	-	-	-
<b>Total Municipal</b>	<b>3.873</b>	<b>4.425</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	-	-	-	-	7.560	7.560
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.500	0.500	0.500	0.500	0.479	0.500
<b>Total School District</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>10.039</b>	<b>10.060</b>
<b>Total State, County, Municipal and School District</b>	<b>15.797</b>	<b>19.718</b>	<b>11.924</b>	<b>15.293</b>	<b>19.463</b>	<b>22.853</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 Debt Service	-	-	-	-	-	-
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>
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.571	0.600	0.571	0.600	0.571
Lincoln County Medical Center						
Hospital Operational	2.000	1.904	2.000	1.904	2.000	1.904
<b>Total Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>18.397</b>	<b>22.193</b>	<b>14.524</b>	<b>17.768</b>	<b>22.063</b>	<b>25.328</b>
<b>Mill Levies for Other Taxing Entities</b>						
Sun Valley WSD						
Special District Operational	-	-	-	-	-	-
Alpine Village 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
<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>

**Grand Total**

**18.397**

**22.193**

**18.524**

**21.768**

**24.813**

**28.078**

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	22,518,150	7,014,912	371,476,467	100,465,190	130,357	1,227,435
<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	5.314	8.683	5.314	8.683	5.314	8.683
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>
Municipal Debt Service	-	-	-	-	1.500	1.500
Municipal Operational	3.126	3.948	-	-	5.244	4.185
<b>Total Municipal</b>	<b>3.126</b>	<b>3.948</b>	<b>0.000</b>	<b>0.000</b>	<b>6.744</b>	<b>5.685</b>
School Capital Improvement (Senate Bill 9 Levy)	-	-	-	-	-	-
School District Debt Service	0.998	0.998	0.998	0.998	0.998	0.998
School District Ed. Tech. Debt Service	1.299	1.299	1.299	1.299	1.299	1.299
School District Operational	0.237	0.404	0.237	0.404	0.237	0.404
<b>Total School District</b>	<b>2.534</b>	<b>2.701</b>	<b>2.534</b>	<b>2.701</b>	<b>2.534</b>	<b>2.701</b>
<b>Total State, County, Municipal and School District</b>	<b>15.084</b>	<b>19.442</b>	<b>11.958</b>	<b>15.494</b>	<b>18.702</b>	<b>21.179</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 Debt Service	-	-	-	-	-	-
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>
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.571	0.600	0.571	0.600	0.571
Lincoln County Medical Center						
Hospital Operational	2.000	1.904	2.000	1.904	2.000	1.904
<b>Total Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>17.684</b>	<b>21.917</b>	<b>14.558</b>	<b>17.969</b>	<b>21.302</b>	<b>23.654</b>
<b>Mill Levies for Other Taxing Entities</b>						
Sun Valley WSD						
Special District Operational	-	-	1.000	1.000	-	-
Alpine Village Sanitation District						
Special District Operational	-	-	6.262	6.262	-	-
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	-	-
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>10.012</b>	<b>10.012</b>	<b>0.000</b>	<b>0.000</b>

**Grand Total**

**17.684**

**21.917**

**24.570**

**27.981**

**21.302**

**23.654**

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	430,686,977	198,676,835	116,301,354	38,878,466	33,682,214	24,216,804
<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	5.314	8.683	5.314	8.683	5.314	8.683
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>
Municipal Debt Service	1.500	1.500	-	-	1.761	1.761
Municipal Operational	5.244	4.185	-	-	4.928	7.650
<b>Total Municipal</b>	<b>6.744</b>	<b>5.685</b>	<b>0.000</b>	<b>0.000</b>	<b>6.689</b>	<b>9.411</b>
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.894	2.000	1.894	2.000	1.894
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	0.335	0.425	0.335	0.425	0.335	0.425
<b>Total School District</b>	<b>8.268</b>	<b>8.252</b>	<b>8.268</b>	<b>8.252</b>	<b>8.268</b>	<b>8.252</b>
<b>Total State, County, Municipal and School District</b>	<b>24.436</b>	<b>26.730</b>	<b>17.692</b>	<b>21.045</b>	<b>24.381</b>	<b>30.456</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 Debt Service	1.250	1.250	1.250	1.250	1.250	1.250
College District Operational	1.941	1.768	1.941	1.768	1.941	1.768
<b>Total Higher Education</b>	<b>3.191</b>	<b>3.018</b>	<b>3.191</b>	<b>3.018</b>	<b>3.191</b>	<b>3.018</b>
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.571	0.600	0.571	0.600	0.571
Lincoln County Medical Center						
Hospital Operational	2.000	1.904	2.000	1.904	2.000	1.904
<b>Total Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Total College and Hospital</b>	<b>5.791</b>	<b>5.493</b>	<b>5.791</b>	<b>5.493</b>	<b>5.791</b>	<b>5.493</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>30.227</b>	<b>32.223</b>	<b>23.483</b>	<b>26.538</b>	<b>30.172</b>	<b>35.949</b>
<b>Mill Levies for Other Taxing Entities</b>						
Sun Valley WSD						
Special District Operational	-	-	-	-	-	-
Alpine Village 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	-	-
<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>

**Grand Total**

**30.227**

**32.223**

**24.233**

**27.288**

**30.172**

**35.949**

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	10,077,883	7,882,505	16,188,678	47,729,274
<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 Operational	5.314	8.683	5.314	8.683
Special Mill Levy	2.750	2.750	2.750	2.750
<b>Total County</b>	<b>8.064</b>	<b>11.433</b>	<b>8.064</b>	<b>11.433</b>
Municipal Debt Service	-	-	-	-
Municipal Operational	6.216	7.225	-	-
<b>Total Municipal</b>	<b>6.216</b>	<b>7.225</b>	<b>0.000</b>	<b>0.000</b>
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000
School District Debt Service	5.356	5.356	5.356	5.356
School District Ed. Tech. Debt Service	-	-	-	-
School District Operational	0.316	0.500	0.316	0.500
<b>Total School District</b>	<b>7.672</b>	<b>7.856</b>	<b>7.672</b>	<b>7.856</b>
<b>Total State, County, Municipal and School District</b>	<b>23.312</b>	<b>27.874</b>	<b>17.096</b>	<b>20.649</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 Debt Service	-	-	-	-
College District Operational	-	-	-	-
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Lincoln County Rural Clinics				
Hospital Operational	0.600	0.571	0.600	0.571
Lincoln County Medical Center				
Hospital Operational	2.000	1.904	2.000	1.904
<b>Total Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Total College and Hospital</b>	<b>2.600</b>	<b>2.475</b>	<b>2.600</b>	<b>2.475</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>25.912</b>	<b>30.349</b>	<b>19.696</b>	<b>23.124</b>
<b>Mill Levies for Other Taxing Entities</b>				
Sun Valley WSD				
Special District Operational	-	-	-	-
Alpine Village 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
<b>Total Other</b>	<b>0.000</b>	<b>0.000</b>	<b>3.750</b>	<b>3.750</b>

**Grand Total**

**25.912**

**30.349**

**23.446**

**26.874**

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	10.000	28 OUT,3 IN,28 IN,3 IN,28 IN,13 OUT,13 OUT,7 OUT,3/35 OUT,7 OUT,28 OUT,20,3/35 OUT,20
Sheep/Goats/Swine/Alpaca	9.151	13 OUT,20,7 OUT,7 OUT,7 OUT,7 OUT,20,20,13 OUT,20,13 OUT,3/35 OUT,7 OUT,13 OUT,13 OUT,13 OUT,3 IN,7 IN,20,28 IN,28 IN,3 IN,20,3/35 OUT,7 IN,20,28 OUT,3/35 OUT,28 OUT,3/35 OUT,28 OUT,28 OUT,28 OUT,28 OUT,28 OUT,28 OUT,3/35 OUT,3/35 OUT,7 OUT,20,7 OUT,7 OUT
Dairy Cattle	5.000	28 OUT,13 OUT,28 OUT,20,20,7 OUT
Bison/Camelids/Ratite	8.558	20,20,28 OUT,28 OUT
Horses/Asses/Mules	8.608	28 OUT,7 IN,20,7 IN,20,3/35 OUT,28 OUT,3 IN,3/35 OUT,7 OUT,7 OUT,13 OUT,3 IN,13 OUT,28 IN,28 IN

**Other Assessments**

Category	Taxing Entity	Description
Special Assessments or Mill Levies		Predator Control \$0.75 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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