

Certificate of Property Tax Rates in Mills
 Lincoln County
 Tax Year 2024

OVERALL COUNTY NET TAXABLE VALUE: \$1,713,687,588

| 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 | 2,051,633 | 4,900,402 | 6,395,162 | 39,326,181 | 25,979,534 | 18,752,609 |
| 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 Operational | 5.100 | 7.185 | 5.100 | 7.185 | 5.100 | 7.185 |
| Special Mill Levy | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 |
| Total County | 7.850 | 9.935 | 7.850 | 9.935 | 7.850 | 9.935 |
| Municipal Debt Service | - | - | - | - | - | - |
| Municipal Operational | 3.444 | 2.540 | - | - | - | - |
| Total Municipal | 3.444 | 2.540 | 0.000 | 0.000 | 0.000 | 0.000 |
| School District Operational | 0.494 | 0.478 | 0.494 | 0.478 | 0.459 | 0.489 |
| School District Debt Service | 3.500 | 3.500 | 3.500 | 3.500 | 7.162 | 7.162 |
| School Capital Improvement (Senate Bill 9 Levy) | 1.976 | 1.911 | 1.976 | 1.911 | 1.918 | 1.955 |
| School District Ed. Tech. Debt Service | - | - | - | - | - | - |
| Total School District | 5.970 | 5.889 | 5.970 | 5.889 | 9.539 | 9.606 |
| Total State, County, Municipal and School District | 18.624 | 19.724 | 15.180 | 17.184 | 18.749 | 20.901 |

| 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 Operational | - | - | - | - | - | - |
| College District Debt Service | - | - | - | - | - | - |
| Total Higher Education | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 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 |
| Total Hospital | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 |
| Total College and Hospital | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 |
| Grand Total State, County, Municipal, Public School, College, Hospital | 21.224 | 22.324 | 17.780 | 19.784 | 21.349 | 23.501 |
| Mill Levies for Other Taxing Entities | | | | | | |
| 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 |
| Total Other | 0.000 | 0.000 | 4.000 | 4.000 | 2.750 | 2.750 |
| Grand Total | 21.224 | 22.324 | 21.780 | 23.784 | 24.099 | 26.251 |

| 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 | 25,690,591 | 7,936,826 | 425,101,372 | 109,691,172 | 174,897 | 1,149,606 |
| 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 Operational | 5.100 | 7.185 | 5.100 | 7.185 | 5.100 | 7.185 |
| Special Mill Levy | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 |
| Total County | 7.850 | 9.935 | 7.850 | 9.935 | 7.850 | 9.935 |
| Municipal Debt Service | - | - | - | - | 1.563 | 1.563 |
| Municipal Operational | 2.883 | 3.028 | - | - | 5.282 | 3.295 |
| Total Municipal | 2.883 | 3.028 | 0.000 | 0.000 | 6.845 | 4.858 |
| School District Operational | 0.226 | 0.368 | 0.226 | 0.368 | 0.226 | 0.368 |
| School District Debt Service | 0.888 | 0.888 | 0.888 | 0.888 | 0.888 | 0.888 |
| 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 | 1.409 | 1.409 | 1.409 | 1.409 | 1.409 | 1.409 |
| Total School District | 4.523 | 4.665 | 4.523 | 4.665 | 4.523 | 4.665 |
| Total State, County, Municipal and School District | 16.616 | 18.988 | 13.733 | 15.960 | 20.578 | 20.818 |

| 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 Operational | - | - | - | - | - | - |
| College District Debt Service | - | - | - | - | - | - |
| Total Higher Education | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 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 |
| Total Hospital | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 |
| Total College and Hospital | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 |
| Grand Total State, County, Municipal, Public School, College, Hospital | 19.216 | 21.588 | 16.333 | 18.560 | 23.178 | 23.418 |
| Mill Levies for Other Taxing Entities | | | | | | |
| Alpine Village Sanitation District | | | | | | |
| Operational | - | - | 5.843 | 5.843 | - | - |
| 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 | - | - | 0.935 | 0.935 | - | - |
| Upper Hondo SWCD | | | | | | |
| Operational (Not Yield Controlled) | - | - | 0.750 | 0.750 | - | - |
| Total Other | 0.000 | 0.000 | 9.528 | 9.528 | 0.000 | 0.000 |
| Grand Total | 19.216 | 21.588 | 25.861 | 28.088 | 23.178 | 23.418 |

| 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 | 459,151,510 | 247,870,728 | 143,894,916 | 39,524,549 | 38,397,659 | 28,355,058 |
| 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 Operational | 5.100 | 7.185 | 5.100 | 7.185 | 5.100 | 7.185 |
| Special Mill Levy | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 | 2.750 |
| Total County | 7.850 | 9.935 | 7.850 | 9.935 | 7.850 | 9.935 |
| Municipal Debt Service | 1.563 | 1.563 | - | - | 3.581 | 3.581 |
| Municipal Operational | 5.282 | 3.295 | - | - | 4.505 | 6.538 |
| Total Municipal | 6.845 | 4.858 | 0.000 | 0.000 | 8.086 | 10.119 |
| School District Operational | 0.332 | 0.350 | 0.332 | 0.350 | 0.332 | 0.350 |
| School District Debt Service | 5.933 | 5.933 | 5.933 | 5.933 | 5.933 | 5.933 |
| School Capital Improvement (Senate Bill 9 Levy) | 1.977 | 1.557 | 1.977 | 1.557 | 1.977 | 1.557 |
| School District Ed. Tech. Debt Service | - | - | - | - | - | - |
| Total School District | 8.242 | 7.840 | 8.242 | 7.840 | 8.242 | 7.840 |
| Total State, County, Municipal and School District | 24.297 | 23.993 | 17.452 | 19.135 | 25.538 | 29.254 |

| 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 Operational | 1.919 | 1.453 | 1.919 | 1.453 | 1.919 | 1.453 |
| College District Debt Service | 1.250 | 1.250 | 1.250 | 1.250 | 1.250 | 1.250 |
| Total Higher Education | 3.169 | 2.703 | 3.169 | 2.703 | 3.169 | 2.703 |
| 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 |
| Total Hospital | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 | 2.600 |
| Total College and Hospital | 5.769 | 5.303 | 5.769 | 5.303 | 5.769 | 5.303 |
| Grand Total State, County, Municipal, Public School, College, Hospital | 30.066 | 29.296 | 23.221 | 24.438 | 31.307 | 34.557 |
| Mill Levies for Other Taxing Entities | | | | | | |
| 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 | - | - |
| Total Other | 0.000 | 0.000 | 0.750 | 0.750 | 0.000 | 0.000 |
| Grand Total | 30.066 | 29.296 | 23.971 | 25.188 | 31.307 | 34.557 |

| 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 | 11,285,874 | 8,579,761 | 18,041,075 | 51,436,473 |
| 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 Operational | 5.100 | 7.185 | 5.100 | 7.185 |
| Special Mill Levy | 2.750 | 2.750 | 2.750 | 2.750 |
| Total County | 7.850 | 9.935 | 7.850 | 9.935 |
| Municipal Debt Service | - | - | - | - |
| Municipal Operational | 5.585 | 4.354 | - | - |
| Total Municipal | 5.585 | 4.354 | 0.000 | 0.000 |
| School District Operational | 0.296 | 0.500 | 0.296 | 0.500 |
| School District Debt Service | 5.340 | 5.340 | 5.340 | 5.340 |
| School Capital Improvement (Senate Bill 9 Levy) | 1.874 | 2.000 | 1.874 | 2.000 |
| School District Ed. Tech. Debt Service | - | - | - | - |
| Total School District | 7.510 | 7.840 | 7.510 | 7.840 |
| Total State, County, Municipal and School District | 22.305 | 23.489 | 16.720 | 19.135 |

| Tax District | 7 IN R | 7 IN NR | 7 OUT R | 7 OUT NR |
|---|---------------|---------------|---------------|---------------|
| Mill Levies for College and Hospital | | | | |
| College District Operational | - | - | - | - |
| College District Debt Service | - | - | - | - |
| Total Higher Education | 0.000 | 0.000 | 0.000 | 0.000 |
| 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 |
| Total Hospital | 2.600 | 2.600 | 2.600 | 2.600 |
| Total College and Hospital | 2.600 | 2.600 | 2.600 | 2.600 |
| Grand Total State, County, Municipal, Public School, College, Hospital | 24.905 | 26.089 | 19.320 | 21.735 |
| Mill Levies for Other Taxing Entities | | | | |
| 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 |
| Total Other | 0.000 | 0.000 | 3.750 | 3.750 |
| Grand Total | 24.905 | 26.089 | 23.070 | 25.485 |

