

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

OVERALL COUNTY NET TAXABLE VALUE: \$375,435,590

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	6 EB R	6 EB NR	6 IN R	6 IN NR	6 OUT R	6 OUT NR
Municipality	Elephant Butte (City)	Elephant Butte (City)	Truth or Consequences (City)	Truth or Consequences (City)		
Public School District	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences
College District						
Taxable Value	58,413,178	20,192,398	81,177,878	42,326,052	95,060,949	71,646,741
<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	10.340	11.850	10.340	11.850	10.340	11.850
<b>Total County</b>	<b>10.340</b>	<b>11.850</b>	<b>10.340</b>	<b>11.850</b>	<b>10.340</b>	<b>11.850</b>
Municipal Debt Service	-	-	3.500	3.500	-	-
Municipal Operational	4.116	4.119	1.469	2.225	-	-
<b>Total Municipal</b>	<b>4.116</b>	<b>4.119</b>	<b>4.969</b>	<b>5.725</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.484	0.500	0.484	0.500	0.484	0.500
School District Debt Service	5.650	5.650	5.650	5.650	5.650	5.650
School Capital Improvement (Senate Bill 9 Levy)	1.936	2.000	1.936	2.000	1.936	2.000
<b>Total School District</b>	<b>8.070</b>	<b>8.150</b>	<b>8.070</b>	<b>8.150</b>	<b>8.070</b>	<b>8.150</b>
<b>Total State, County, Municipal and School District</b>	<b>23.886</b>	<b>25.479</b>	<b>24.739</b>	<b>27.085</b>	<b>19.770</b>	<b>21.360</b>

Tax District	6 EB R	6 EB NR	6 IN R	6 IN NR	6 OUT R	6 OUT NR
<b>Mill Levies for College and Hospital</b>						
<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>
Sierra County Hospital						
Hospital Operational	1.938	2.000	1.938	2.000	1.938	2.000
<b>Total Hospital</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>25.824</b>	<b>27.479</b>	<b>26.677</b>	<b>29.085</b>	<b>21.708</b>	<b>23.360</b>
<b>Mill Levies for Other Taxing Entities</b>						
Caballo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Sierra County Arroyo Flood Control District						
Operational (Not Yield Controlled)	0.500	0.500	0.500	0.500	0.500	0.500
Sierra Flood Control						
Operational	1.500	1.500	1.500	1.500	1.500	1.500
Sierra SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Underwood Watershed						
Operational	-	-	-	-	4.680	5.000
<b>Total Other</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>8.680</b>	<b>9.000</b>
<b>Grand Total</b>	<b>28.824</b>	<b>30.479</b>	<b>29.677</b>	<b>32.085</b>	<b>30.388</b>	<b>32.360</b>

Property Classification	Residential	Non-Residential
<b>Tax District</b>	<b>6W IN R</b>	<b>6W IN NR</b>
Municipality	Williamsburg (Village)	Williamsburg (Village)
Public School District	Truth or Consequences	Truth or Consequences
College District		
Taxable Value	5,194,714	1,423,680
<b>Mill Levies for State, County, Municipality, and School District</b>		
State Debt Service	1.360	1.360
<b>Total State</b>	<b>1.360</b>	<b>1.360</b>
County Operational	10.340	11.850
<b>Total County</b>	<b>10.340</b>	<b>11.850</b>
Municipal Debt Service	-	-
Municipal Operational	1.649	2.225
<b>Total Municipal</b>	<b>1.649</b>	<b>2.225</b>
School District Operational	0.484	0.500
School District Debt Service	5.650	5.650
School Capital Improvement (Senate Bill 9 Levy)	1.936	2.000
<b>Total School District</b>	<b>8.070</b>	<b>8.150</b>
<b>Total State, County, Municipal and School District</b>	<b>21.419</b>	<b>23.585</b>

Tax District	6W IN R	6W IN NR
<b>Mill Levies for College and Hospital</b>		
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>
Sierra County Hospital		
Hospital Operational	1.938	2.000
<b>Total Hospital</b>	<b>1.938</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>1.938</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>23.357</b>	<b>25.585</b>
<b>Mill Levies for Other Taxing Entities</b>		
Caballo SWCD		
Operational (Not Yield Controlled)	-	-
Sierra County Arroyo Flood Control District		
Operational (Not Yield Controlled)	0.500	0.500
Sierra Flood Control		
Operational	1.500	1.500
Sierra SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Underwood Watershed		
Operational	-	-
<b>Total Other</b>	<b>3.000</b>	<b>3.000</b>
<b>Grand Total</b>	<b>26.357</b>	<b>28.585</b>

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	6 IN,6 OUT,6W IN
Sheep/Goats/Swine/Alpaca	9.279	6 IN,6 OUT
Dairy Cattle	3.559	6 OUT
Bison/Camelids/Ratite	8.118	6 OUT
Horses/Asses/Mules	9.869	6 IN,6 OUT

**Other Assessments**

Category	Taxing Entity	Description
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**Footnotes**

Tax District	Classification	Assessment	Footnote
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**Amendments**

Date	Description
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