

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 18-SEP-178R

A RESOLUTION CERTIFYING
THE 2018 STATE OF NEW MEXICO PROPERTY TAX RATES FOR LEA COUNTY

WHEREAS, every year, pursuant to Section 7-37-7(A) and 7-38-33(A) NMSA 1978, Department of Finance & Administration of the State of New Mexico issues an order setting the property tax rates for all governmental units imposing rates in the county; *and*

WHEREAS, pursuant to Section 7-38-34 NMSA 1978, the Board of County Commissioners is required to issue and deliver to the County Assessor an order imposing these rates; *and*

WHEREAS, in accordance with 3.6.50.11(D) NMAC, the County has reviewed and confirmed the rates are correct.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of County Commissioners of Lea County, that the County hereby certifies the accuracy of the Property Tax Rate for the 2018 Property Tax Year.

PASSED, APPROVED and ADOPTED on this 14th day of September, 2018, by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

LEA COUNTY BOARD OF COUNTY COMMISSIONERS



Ron R. Black, Chair

Voted: ☒ Yes ☐ No ☐ Abstain




Dean Jackson, Member

Voted: ☒ Yes ☐ No ☐ Abstain



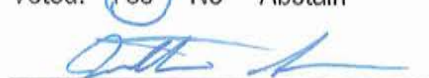
Richard Don Jones, Member

Voted: ☒ Yes ☐ No ☐ Abstain



Rebecca Long, Vice Chair

Voted: ☒ Yes ☐ No ☐ Abstain



Jonathan Sena, Member

Voted: ☒ Yes ☐ No ☐ Abstain


Lea County
SEP 14 2018
LCBCC Meeting

ATTEST: Keith Manes
Lea County Clerk

By: 

Kelli Williams, Deputy Clerk

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:


John W. Caldwell, County Attorney

**Board Of County Commissioners
County Manager**

100 North Main Avenue, Suite 4
Lovington, New Mexico 88260



Phone (575) 396-8602
Fax (575) 396-2093
leacounty@leacounty.net
www.leacounty.net

Friday, September 14, 2018

Sharla Kennedy
Lea County Assessor
Lea County Courthouse
100 North Main Avenue
Lovington, New Mexico 88260

Dear Assessor Kennedy:

We, the Lea County Board of County Commissioners, have received the property tax rate-setting order from the Department of Finance and Administration, and are hereby certifying that said rates are approved and are hereby set in accordance with Section 7-38-34 NMSA 1978 compilation.

This letter represents our written order for you to impose the tax at the rates set on the net taxable value of property, as per the certificate of tax levies, which is attached hereto.

ORDERED this 14th day of September, 2018.

BOARD OF COUNTY COMMISSIONERS
LEA COUNTY, NEW MEXICO

A handwritten signature in blue ink that reads "Ron R. Black".

Ron R. Black, Chair



RECEIVED this 14th day of September, 2018.

LEA COUNTY ASSESSOR

A handwritten signature in black ink that appears to read "Ava Bengt".

Ava Bengt
(On behalf of Sharla Kennedy, Lea County Assessor)

**Board Of County Commissioners
County Manager**

100 North Main Avenue, Suite 4
Lovington, New Mexico 88260



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Friday, September 14, 2018

Duffy Rodriguez, Cabinet Secretary
Office of the Secretary
State of New Mexico
Department of Finance & Administration
180 Bataan Memorial Building
Santa Fe, New Mexico 87501

Dear Secretary Rodriguez:

Please find enclosed a letter dated September 14, 2018, from Ron R. Black, Chair of the Lea County Board of County Commissioners, attested by Ava Bengé, on behalf of Sharla Kennedy, Lea County Assessor stating that the "Property Tax-Rate Setting Order" from the New Mexico Department of Finance and Administration (NMDFA), is certified and that said rates are approved and set in accordance with Section 7-38-34 NMSA 1978 Compilation.

Please let me know if you require further information.

Sincerely,

A handwritten signature in black ink, appearing to read "Sandra J. Stout - Brito".

Sandra J. Stout - Brito
Executive Coordinator
Lea County Board of County Commissioners/Lea County Manager

/sjsb

enclosure

cc: Sharla Kennedy, Lea County Assessor
Susan Marinovich, Lea County Treasurer
Property Tax Division, NM Taxation & Revenue Department



Susana Martinez
GOVERNOR

State of New Mexico
Department of Finance & Administration
180 Bataan Memorial Building
Santa Fe, New Mexico 87501
Phone: (505) 827-4985
Fax: (505) 827-4984
www.nmdfa.state.nm.us

Duffy Rodriguez
Cabinet Secretary

September 4, 2018

LEA COUNTY

The Honorable Ron Black
Lea County
100 North Main Avenue, Suite 4
Lovington, NM 88260

SEP 10 2018

Manager
Board of County Commissioners

Order Setting Property Tax Rates - 2018 Property Tax Year

Dear Commissioner Black,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2018 tax rates in the attached Certificate of Property Tax Rates (Certificate) for all governmental units imposing rates in your county.

NMSA 1978, Section 7-38-34 requires the Board of County Commissioners (Board) to issue and deliver to the County Assessor its own written order imposing these rates within five days of its receipt of this rate setting order. Before the Board issues its order, the county is responsible for ensuring that the rates are correct, in accordance with 3.6.50.11 (D) NMAC. To further those efforts, please immediately share the Certificate with all governmental units (other than the State) that have rates included in the Certificate, so that they may also check the accuracy of their rates. In addition, please note that the "percentage change I" used as specified in NMSA 1978, Section 7-37-7.1 (A) for yield control calculations this year was 3.17%.

Any questions concerning or suspected errors in the rates should be immediately brought to the attention of the Local Government Division's Budget and Finance Bureau Chief, Brenda L. Suazo-Giles, at 505-827-4977; or Special Projects Analyst, Jolene Gonzales, at 505-827-4900.

Sincerely,

Duffy Rodriguez
Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department
County Assessor
County Treasurer

Enclosure(s): Certificate of Property Tax Rates

Via Assessor's Office
Certified delivered 9/12/2018

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2018

NET TAXABLE VALUE:

	\$4,865,047,771											
MUNICIPALITY:	Lovington	Lovington				OIL & GAS Production	Equipment	Eunice	Eunice	Eunice OIL & GAS Production	Eunice Equipment	
TAXABLE VALUE:	77,088,659	31,961,873	49,030,086	249,580,794	234,572,678	52,444,804	20,233,449	10,368,931	3,848,901	688,953		
CATEGORY:	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT	1 OUT	8 IN R	8 IN NR	8 IN	8 IN		
State Debt Service	1.360	1.360	1.360	1.360	1.360	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	1.360	1.360	1.360	1.360	1.360	
County Operational	7.041	10.600	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	10.600	
County Debt Service												
Total County	7.041	10.600	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	10.600	
Municipal Operational	3.733	5.650					5.405	7.650	7.650	7.650	7.650	
Municipal Debt Service												
Total Municipal	3.733	5.650	0.000	0.000	0.000	0.000	5.405	7.650	7.650	7.650	7.650	
School District Operational	0.232	0.500	0.232	0.500	0.500	0.500	0.262	0.500	0.500	0.500	0.500	
School District Debt Service	5.889	5.889	5.889	5.889	5.889	5.889	5.933	5.933	5.933	5.933	5.933	
School Dist. Cap. Improvement	1.944	2.000	1.944	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	
House Bill 33	2.000	2.000	2.000	2.000	2.000	2.000	6.000	6.000	6.000	6.000	6.000	
School District Ed. Tech. Debt SVC	1.316	1.316	1.316	1.316	1.316	1.316	0.000	0.000	0.000	0.000	0.000	
Total School District	11.381	11.705	11.381	11.705	11.705	11.705	14.195	14.433	14.433	14.433	14.433	
Total State, County, Municipal, & School District	23.515	29.315	19.782	23.665	23.665	23.665	28.001	34.043	34.043	34.043	34.043	
Other:												
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000	4.000	4.000						
Jal Hospital							1.930	2.000	2.000	2.000	2.000	
Eunice Hospital District												
NM Jr. College (1)	3.588	5.000	3.588	5.000	5.000	5.000	3.588	5.000	5.000	5.000	5.000	
Total Other	7.588	9.000	7.588	9.000	9.000	9.000	5.518	7.000	7.000	7.000	7.000	
GRAND TOTAL	31.103	38.315	27.370	32.665	32.665	32.665	33.519	41.043	41.043	41.043	41.043	

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	10.000
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	7.833

(1) To Business Office N. M. Junior College

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2018

NET TAXABLE VALUE:

	\$4,865,047,771										
MUNICIPALITY:											
TAXABLE VALUE:	2,868,257	129,860,511	449,590,589	104,866,250	333,522,430	280,556,893	46,927,806	10,533,121	112,441,483	258,380,667	
CATEGORY:	8 OUT R	8 OUT NR	8 OUT	8 OUT	16 IN R	16 IN NR	16 IN	16 IN	16 OUT R	16 OUT NR	
State Debt Service	1.360	1.360	1.360	1.360	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	1.360	1.360	1.360	1.360	
County Operational	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	7.041	10.600	
County Debt Service											
Total County	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	7.041	10.600	
Municipal Operational					3.984	5.555	5.555	5.555			
Municipal Debt Service											
Total Municipal	0.000	0.000	0.000	0.000	3.984	5.555	5.555	5.555	0.000	0.000	
School District Operational	0.262	0.500	0.500	0.500	0.257	0.500	0.500	0.500	0.257	0.500	
School District Debt Service	5.933	5.933	5.933	5.933	3.918	3.918	3.918	3.918	3.918	3.918	
School Dist. Cap. Improvement	2.000	2.000	2.000	2.000	1.991	2.000	2.000	2.000	1.991	2.000	
House Bill 33	6.000	6.000	6.000	6.000	3.982	4.000	4.000	4.000	3.982	4.000	
School District Ed. Tech. Debt SVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Total School District	14.195	14.433	14.433	14.433	10.148	10.418	10.418	10.418	10.148	10.418	
Total State, County, Municipal, & School District	22.596	26.393	26.393	26.393	22.533	27.933	27.933	27.933	18.549	22.378	
Other:											
NOR-Lea Hospital Dist.											
Jal Hospital											
Eunice Hospital District	1.930	2.000	2.000	2.000							
NM Jr. College (1)	3.588	5.000	5.000	5.000	3.588	5.000	5.000	5.000	3.588	5.000	
Total Other	5.518	7.000	7.000	7.000	3.588	5.000	5.000	5.000	3.588	5.000	
GRAND TOTAL	28.114	33.393	33.393	33.393	26.121	32.933	32.933	32.933	22.137	27.378	

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	10.000
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	7.833

NET TAXABLE VALUE:

	\$4,865,047,771	OIL & GAS				OIL & GAS				OIL & GAS		
MUNICIPALITY:	Production	Equipment	Jal	Jal	Production	Equipment				Production	Equipment	Tatum
TAXABLE VALUE:	439,325,377	101,096,711	11,040,948	11,871,027	478,483	99,144	972,128	300,773,668	1,157,839,586	285,441,745	4,253,519	
CATEGORY:	16 OUT	16 OUT	19 In R	19 In NR	19 IN	19 IN	19 OUT R	19 OUT NR	19 OUT	19 OUT	28 IN R	
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360	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	1.360	1.360	1.360	1.360	1.360	1.360
County Operational County Debt Service	10.600	10.600	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	7.041	
Total County	10.600	10.600	7.041	10.600	10.600	10.600	7.041	10.600	10.600	10.600	7.041	
Municipal Operational Municipal Debt Service			5.893	7.650	7.650	7.650						3.126
Total Municipal	0.000	0.000	5.893	7.650	7.650	7.650	0.000	0.000	0.000	0.000	0.000	3.126
School District Operational	0.500	0.500	0.386	0.500	0.500	0.500	0.386	0.500	0.500	0.500	0.500	0.238
School District Debt Service	3.918	3.918	3.624	3.624	3.624	3.624	3.624	3.624	3.624	3.624	3.624	4.724
School Dist. Cap. Improvement	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	1.878
House Bill 33	4.000	4.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
School District Ed. Tech. Debt SVC	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total School District	10.418	10.418	6.010	6.124	6.124	6.124	6.010	6.124	6.124	6.124	6.124	6.840
Total State, County, Municipal, & School District	22.378	22.378	20.304	25.734	25.734	25.734	14.411	18.084	18.084	18.084	18.367	
Other: NOR-Lea Hospital Dist. Jal Hospital Eunice Hospital District			3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000		4.000
NM Jr. College (1)	5.000	5.000	3.588	5.000	5.000	5.000	3.588	5.000	5.000	5.000	3.588	
Total Other	5.000	5.000	6.588	8.000	8.000	8.000	6.588	8.000	8.000	8.000	7.588	
GRAND TOTAL	27.378	27.378	26.892	33.734	33.734	33.734	20.999	26.084	26.084	26.084	25.955	

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	10.000
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	7.833

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2018

NET TAXABLE VALUE:

	\$4,865,047,771				
MUNICIPALITY:	Tatum			OIL & GAS	Equipment
TAXABLE VALUE:	3,255,103	5,385,961	53,123,176	25,252,271	5,471,789
CATEGORY:	28 IN NR	28 OUT R	28 OUT NR	28 OUT	28 OUT
State Debt Service	1.360	1.360	1.360	1.360	1.360
Total State	1.360	1.360	1.360	1.360	1.360
County Operational	10.600	7.041	10.600	10.600	10.600
County Debt Service					
Total County	10.600	7.041	10.600	10.600	10.600
Municipal Operational	4.225				
Municipal Debt Service					
Total Municipal	4.225	0.000	0.000	0.000	0.000
School District Operational	0.500	0.238	0.500	0.500	0.500
School District Debt Service	4.724	4.724	4.724	4.724	4.724
School Dist. Cap. Improvement	2.000	1.878	2.000	2.000	2.000
House Bill 33	0.000	0.000	0.000	0.000	0.000
School District Ed. Tech. Debt SVC	0.000	0.000	0.000	0.000	0.000
Total School District	7.224	6.840	7.224	7.224	7.224
Total State, County, Municipal, & School District	23.409	15.241	19.184	19.184	19.184
Other:					
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000	4.000
Jal Hospital					
Eunice Hospital District					
NM Jr. College (1)	5.000	3.588	5.000	5.000	5.000
Total Other	9.000	7.588	9.000	9.000	9.000
GRAND TOTAL	32.409	22.829	28.184	28.184	28.184

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	10.000
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	7.833