

Lea County Board of County Commissioners



Special Meeting
Thursday, September 9, 2021 4:30 P.M.



Lea County Courthouse - Commission Chambers
100 North Main, Lovington, New Mexico



LEA COUNTY BOARD OF COUNTY COMMISSIONERS

Thursday, September 9, 2021 4:30 P.M.
Special Meeting

Lea County Courthouse
100 North Main, Lovington, New Mexico 88260



Lea County Board of County Commissioners Special Meeting

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Notice of this Meeting has been given to the Public in Compliance with Section 10-15-4 NMSA 1978

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Lea County Manager's office located in the Lea County Courthouse in Lovington, New Mexico at least one week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the Lea County Manager's Office at the Lea County Courthouse if a summary or other type of accessible format is needed.

AGENDA

Call to Order ~ Roll Call ~ Pledge of Allegiance ~ Invocation

ITEM 01: COMMISSION

- Consideration of Lea County Resolution No. 21-SEP-193R Ordering the Lea County Assessor to Impose 2021 State of New Mexico Property Tax Rates for Lea County.

ADJOURN



Consideration of Lea County Resolution No. 21-SEP-193R Ordering the Lea County Assessor to Impose 2021 State of New Mexico Property Tax Rates for Lea County



Michelle Lujan Grisham
GOVERNOR
September 1, 2021

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

Deborah K. Romero
Cabinet Secretary

The Honorable Rebecca Long
Lea County
100 N. Main Street
Lovington, NM 88260

Order Setting Property Tax Rates - 2021 Property Tax Year
Dear Commissioner Long,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2021 tax rates in the attached Certificate of Property Tax Rates (Certificate) for all governmental units imposing rates in your county.

Furthermore, pursuant to NMSA 1978, Section 7-38-36.2(A)(2), two property tax rates are set for those local governments in your county who submitted a resolution to the Local Government Division of the Department of Finance and Administration no later than July 15, 2021, providing notification of a mill levy question to be placed on the November 2, 2021 ballot.

The two attached Certificates are as follows:
Certificate #1: This is the status quo which assumes that mill levy questions will not be approved by a majority of voters.
Certificate #2: This assumes that all mill levy questions will be approved by a majority of voters.

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, as shown on both Certificates, within five days of its receipt of this rate-setting order. By taking action on both Certificates, any other possible combination of election results (for example only one of two mill levy questions on the ballot is approved and the other isn't) will be covered. **Before the Board issues its order, the county is responsible for ensuring that the rates are correct and must notify the Local Government Division of the Department of Finance and Administration of any errors, 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" used as specified in NMSA 1978, Section 7-37-7.1(A) for yield control calculations this year was 1.65%.

Administrative Services Division (505) 827-3638
State Budget Division (505) 827-3640

Financial Control Division (505) 827-3682
Local Government Division (505) 827-4975

State Board of Finance (505) 827-4980

After the results of the November 2, 2021 election have been confirmed, you will receive another letter from my office indicating one of the following outcomes:
1. Confirmation of which Certificate (#1 or #2) is the final to be imposed, or
2. Issuance of an amended Certificate #3 in the event that not all mill levy questions were approved by voters.

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 505-670-9817; or Special Projects Analyst, Jolene Gonzales, at 505-629-8204.

Sincerely,

Deborah K. Romero
Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department (via email)
County Assessor (via email)
County Treasurer (via email)

Enclosure(s): Certificate of Property Tax Rates

STATE OF NEW MEXICO COUNTY OF LEA RESOLUTION NO. 21-SEP-193R A RESOLUTION ORDERING THE LEA COUNTY ASSESSOR TO IMPOSE 2021 STATE OF NEW MEXICO PROPERTY TAX RATES FOR LEA COUNTY

WHEREAS, every year, pursuant to NMSA 1978 Section 7-38-33, the New Mexico Department of Finance & Administration (NMDFA) 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 its own written order imposing these rates within five days of receipt of the rate setting order from NMDFA; and

WHEREAS, there are mill levy questions pending at the General Election to be held on November 2, 2021, NMDFA has issued two certificates of tax rates with Certificate #1 assuming that all mill levy questions are not approved and Certificate #2 assuming that all mill levy questions are approved; and

WHEREAS, in accordance with 3.6.50.11(D) NMAC, the County has reviewed and confirmed the tax rates (attached) are correct depending on the results of the mill levy questions on November 2, 2021.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of County Commissioners of Lea County that the County hereby Issues a Written Order to the Lea County Assessor to Impose the Rates of Certificate #1 if the mill levy questions are not approved or to Impose the Rates of Certificate #2 if the mill levy questions are approved.

BE IT FURTHER RESOLVED that if some mill levy questions are approved and others are disapproved, NMDFA will issue, after the election, a Certificate #3, based on those mill levy question results, which will reflect the tax rates to be imposed and shall be imposed by the Assessor.

BE IT FURTHER RESOLVED that this Resolution constitutes the Order from the Board of County Commissioners of Lea County to the Assessor of Lea County to impose the tax rates as reflected in this Resolution.

PASSED, APPROVED and ADOPTED on this 9th day of September, 2021, by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

LEA COUNTY BOARD OF COUNTY COMMISSIONERS

Rebecca Long (District 2), Chair
Voted: Yes No Abstain

Resolution No. 21-SEP-193R
LCBCC Special Meeting 09-09-2021
Page 1 of 2

Dean Jackson (District 1), Vice Chair
Voted: Yes No Abstain



Consideration of Lea County Resolution No. 21-SEP-193R Ordering the Lea County Assessor to Impose 2021 State of New Mexico Property Tax Rates for Lea County

The 2021 Net Taxable Value is \$7,334,490,186 this is a decrease of **\$1,052,785,990** from the 2020 Taxable Value, this is a 12.55% decrease. This includes all Residential, Non-Residential, State Assessed as well as Oil & Gas Production and Equipment.

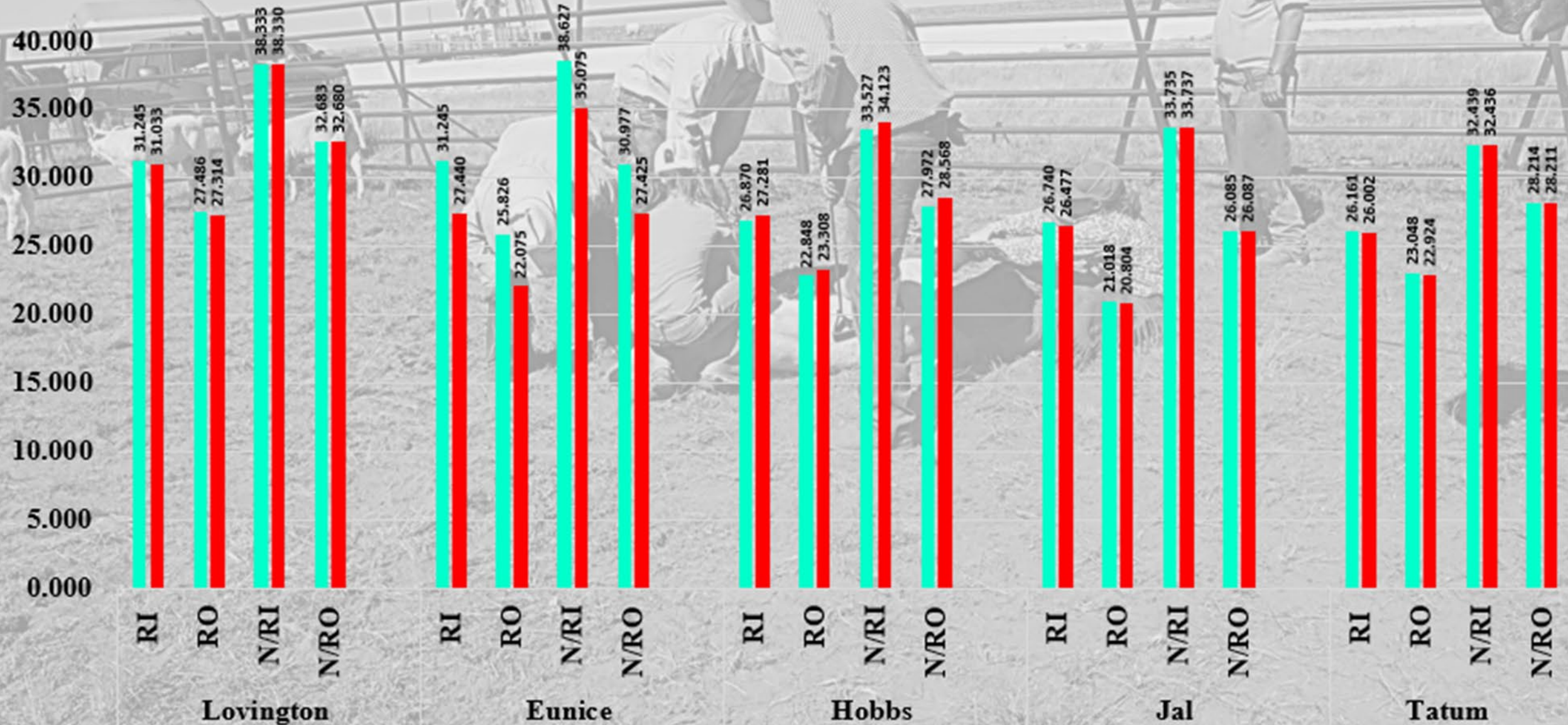
Changes in value from 2020:

•Residential	\$44,693,869
•Non Residential	\$68,994,393
•Oil & Gas Production	-\$981,697,132
•Oil & Gas Equipment	-\$184,777,120
•Total	-\$1,052,785,990

The State Assessed has \$773,351,637 in protest for 2021, and we have a total of Residential & Non-Residential protests for \$4,262,672.

LEA COUNTY NEW MEXICO TAX YEAR		2020	2021		
ASSESSED VALUATION		8,387,276,176	7,334,490,186		
Difference from Previous Year			-1,052,785,990		
Percentage Difference			-12.55%		
TAX RATES PER CITY PER 1,000.00					
RI= RESIDENTIAL INSIDE					
RO=RESIDENTIAL OUTSIDE					
N/R I=NON RESIDENTIAL INSIDE					
N/R O=NON RESIDENTIAL OUTSIDE					
				Difference	% change
LOVINGTON	RI	31.245	31.033	-0.212	-0.7%
	RO	27.486	27.314	-0.172	-0.6%
	N/RI	38.333	38.330	-0.003	0.0%
	N/RO	32.683	32.680	-0.003	0.0%
EUNICE	RI	31.245	27.440	-3.805	-12.2%
	RO	25.826	22.075	-3.751	-14.5%
	N/RI	38.627	35.075	-3.552	-9.2%
	N/RO	30.977	27.425	-3.552	-11.5%
HOBBS	RI	26.870	27.281	0.411	1.5%
	RO	22.848	23.308	0.460	2.0%
	N/RI	33.527	34.123	0.596	1.8%
	N/RO	27.972	28.568	0.596	2.1%
JAL	RI	26.740	26.477	-0.263	-1.0%
	RO	21.018	20.804	-0.214	-1.0%
	N/RI	33.735	33.737	0.002	0.0%
	N/RO	26.085	26.087	0.002	0.0%
TATUM	RI	26.161	26.002	-0.159	-0.6%
	RO	23.048	22.924	-0.124	-0.5%
	N/RI	32.439	32.436	-0.003	0.0%
	N/RO	28.214	28.211	-0.003	0.0%
Livestock					
	Cattle	10.000	10.000	0.000	0.0%
	Sheep & Goats	10.000	9.649	-0.351	-3.5%
	Dairy Cattle	5.000	5.000	0.000	0.0%
	Bison	10.000	10.000	0.000	0.0%
	Horses	8.256	8.466	0.210	2.5%

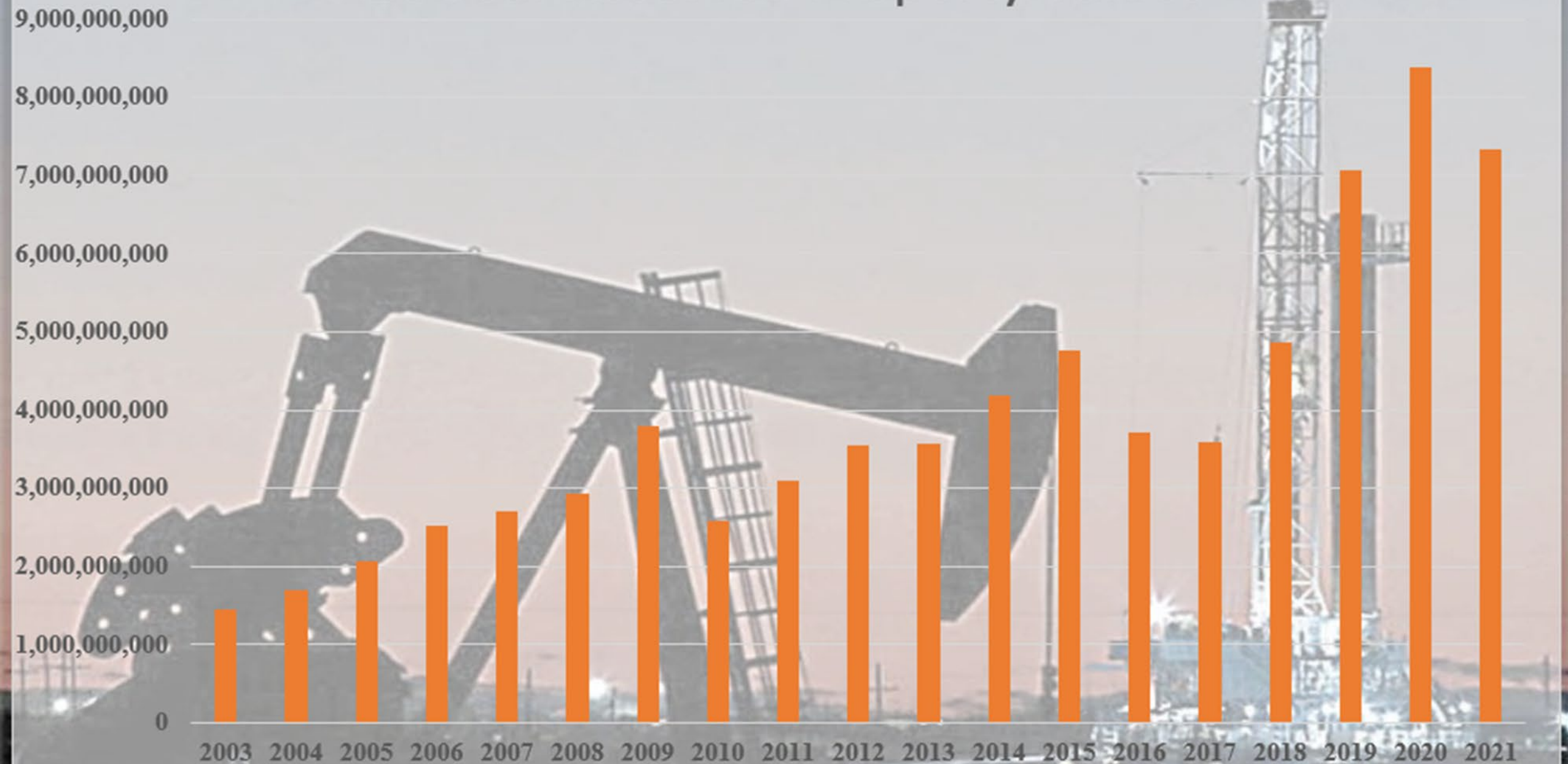
2 Year Tax Rate Comparison



10 Year Assessed Property Values



20 Year Assessed Property Values





**LEA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY FORM**
LCBCC Meeting Date: Thursday, September 9, 2021
SPECIAL MEETING

DATE SUBMITTED mm-dd-yyyy: 09/07/2021		SUBMITTED BY Name, Title, Dept: Sharla Kennedy, Lea County Assessor	
SUBJECT: Issue Order for the Lea County Assessor to Impose the 2021 State of New Mexico Property Tax Rates for Lea County		ATTACHMENT(S): PowerPoint; NMDFA Letter; Certificate(s) of Property Tax Rates	
NO. OF ORIGINALS FOR SIGNATURE: 1 Resolution		ACTION REQUESTED: Action Item	
BUDGET LINE ITEM NUMBER:		FISCAL BUDGET YEAR:	
STRATEGIC PLAN Implementation of 5 Year Strategic Plan: Lea County is responsible for the public's tax dollars in a fiscally conservative and transparent manner.			
SUMMARY: Every year, pursuant to NMSA 1978 Section 7-38-33, the New Mexico Department of Finance & Administration (NMDFA) issues an order setting the property tax rates for all governmental units imposing rates in the county. Pursuant to Section 7-38-34 NMSA 1978, the Board of County Commissioners is required to issue and deliver to the County Assessor its own written order imposing these rates within five days of receipt of the rate setting order from NMDFA. There are mill levy questions pending at the General Election to be held on November 2, 2021, NMDFA has issued two certificates of tax rates with Certificate #1 assuming that all mill levy questions are not approved and Certificate #2 assuming that all mill levy questions are approved. <div align="right">SEE NEXT PAGE</div>			
Requested Items Needed for Presentation Easels/Laptop/Projector/Etc.: Easel <input type="checkbox"/> Laptop <input checked="" type="checkbox"/> Projector <input checked="" type="checkbox"/> Other:		See Additional Summary Attached <input checked="" type="checkbox"/>	
SUBMITTER'S RECOMMENDATION(S): Lea County Assessor, Lea County Treasurer, and Entities have all confirmed that the rates and values are correct and recommend approval of the resolution/order.		Submitter's Signature Department Director, Etc. 	
FINANCE REVIEW Fiscal Impact/Cost:		Reviewed by Finance Director	
LEGAL REVIEW: (Note: Travel does not need legal review)		Reviewed by County Attorney	
COUNTY MANAGER REVIEW:		Approved by County Manager to be Placed on Agenda 	
Item No. 0101 RECORDING SECRETARY'S USE ONLY ~ COMMISSION ACTION TAKEN			
Approved: _____ Resolution No. <u>21-SEP-193R</u> Continued To: _____		Denied: _____ Policy No. _____ Referred To: _____	
		Other: _____ Ordinance No. _____ Comments: <u>The Resolution is the Written Order</u>	

Summary Form Continued...

In accordance with 3.6.50.11(D) NMAC, the County has reviewed and confirmed the tax rates (attached) are correct depending on the results of the mill levy questions on November 2, 2021.

Request that the Board of County Commissioners of Lea County Issue a Written Order to the Lea County Assessor to Impose the Rates of Certificate #1 if the mill levy questions are not approved or to Impose the Rates of Certificate #2 if the mill levy questions are approved.

In the event that if some mill levy questions are approved and others are disapproved, NMDFA will issue, after the election, a Certificate #3, based on those mill levy question results, which will reflect the tax rates to be imposed and shall be imposed by the Assessor.

Lea County Resolution No. 21-SEP-193R will constitute the Order from the Board of County Commissioners of Lea County to the Assessor of Lea County to impose the tax rates as reflected.

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 21-SEP-193R

A RESOLUTION ORDERING THE LEA COUNTY ASSESSOR TO IMPOSE 2021 STATE OF NEW MEXICO PROPERTY TAX RATES FOR LEA COUNTY

WHEREAS, every year, pursuant to NMSA 1978 Section 7-38-33, the New Mexico Department of Finance & Administration (NMDFA) 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 its own written order imposing these rates within five days of receipt of the rate setting order from NMDFA; *and*

WHEREAS, there are mill levy questions pending at the General Election to be held on November 2, 2021, NMDFA has issued two certificates of tax rates with Certificate #1 assuming that all mill levy questions are not approved and Certificate #2 assuming that all mill levy questions are approved; *and*

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PASSED, APPROVED and ADOPTED on this 9th day of September, 2021, by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

LEA COUNTY BOARD OF COUNTY COMMISSIONERS

Rebecca Long (District 2), Chair
Voted: Yes No Abstain

Dean Jackson (District 1), Vice Chair
Voted: Yes No Abstain

Gary G. Eidson (District 3), Member
Voted: Yes No Abstain

Jonathan Sena (District 4), Member
Voted: Yes No Abstain

Pat Sims (District 5), Member
Voted: Yes No Abstain

ATTEST: Keith Manes
 Lea County Clerk

**APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:**

By: _____
Teri Davis, Deputy Clerk

John W. Caldwell, County Attorney

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

CERTIFICATE #1 (Status Quo)

	\$7,334,490,186									
MUNICIPALITY:	Lovington	Lovington				OIL & GAS				Eunice
TAXABLE VALUE:	85,285,616	31,877,895	57,028,992	208,205,974	132,339,006	Production	Equipment	23,038,356	12,464,439	OIL & GAS
CATEGORY:	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT	1 OUT	1 OUT	8 IN R	8 IN NR	Production
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	7.011	10.600	7.011	10.600	10.600	10.600	10.600	7.011	10.600	10.600
County Debt Service										
Total County	7.011	10.600	7.011	10.600	10.600	10.600	10.600	7.011	10.600	10.600
Municipal Operational	3.719	5.650						5.365	7.650	7.650
Municipal Debt Service										
Total Municipal	3.719	5.650	0.000	0.000	0.000	0.000	0.000	5.365	7.650	7.650
School District Operational	0.232	0.500	0.232	0.500	0.500	0.500	0.500	0.261	0.500	0.500
School District Debt Service	7.220	7.220	7.220	7.220	7.220	7.220	7.220	3.965	3.965	3.965
School Dist. Cap. Improvement	1.959	2.000	1.959	2.000	2.000	2.000	2.000	1.963	2.000	2.000
House Bill 33	1.959	2.000	1.959	2.000	2.000	2.000	2.000	1.979	2.000	2.000
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	11.370	11.720	11.370	11.720	11.720	11.720	11.720	8.168	8.465	8.465
Total State, County, Municipal, & School District	23.460	29.330	19.741	23.680	23.680	23.680	23.680	21.904	28.075	28.075
Other:										
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000	4.000	4.000	4.000			
Jal Hospital										
Eunice Hospital District								1.963	2.000	2.000
NM Jr. College (1)	3.573	5.000	3.573	5.000	5.000	5.000	5.000	3.573	5.000	5.000
Total Other	7.573	9.000	7.573	9.000	9.000	9.000	9.000	5.536	7.000	7.000
GRAND TOTAL	31.033	38.330	27.314	32.680	32.680	32.680	32.680	27.440	35.075	35.075

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

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

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS **CERTIFICATE #1 (Status Quo)**

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
	MUNICIPALITY:	Equipment			OIL & GAS Production	Equipment	Hobbs	Hobbs	Hobbs OIL & GAS Production	Hobbs Equipment
	TAXABLE VALUE:	321,326	3,180,418	217,949,044	800,705,434	194,304,954	397,239,847	271,999,085	51,347,154	11,901,022
	CATEGORY:	8 IN	8 OUT R	8 OUT NR	8 OUT	8 OUT	16 IN R	16 IN NR	16 IN	16 IN
State Debt Service		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
County Operational		10.600	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600
County Debt Service										
Total County		10.600	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600
Municipal Operational		7.650					3.973	5.555	5.555	5.555
Municipal Debt Service										
Total Municipal		7.650	0.000	0.000	0.000	0.000	3.973	5.555	5.555	5.555
School District Operational		0.500	0.261	0.500	0.500	0.500	0.256	0.500	0.500	0.500
School District Debt Service		3.965	3.965	3.965	3.965	3.965	5.108	5.108	5.108	5.108
School Dist. Cap. Improvement		2.000	1.963	2.000	2.000	2.000	0.000	0.000	0.000	0.000
House Bill 33		2.000	1.979	2.000	2.000	2.000	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
Total School District		8.465	8.168	8.465	8.465	8.465	5.364	5.608	5.608	5.608
Total State, County, Municipal, & School District		28.075	16.539	20.425	20.425	20.425	17.708	23.123	23.123	23.123
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital										
Eunice Hospital District		2.000	1.963	2.000	2.000	2.000				
NM Jr. College (1)		5.000	3.573	5.000	5.000	5.000	3.573	5.000	5.000	5.000
Total Other		7.000	5.536	7.000	7.000	7.000	3.573	5.000	5.000	5.000
GRAND TOTAL		35.075	22.075	27.425	27.425	27.425	21.281	28.123	28.123	28.123

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS **CERTIFICATE #1 (Status Quo)**

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:										
TAXABLE VALUE:	131,668,600	327,270,680	299,221,979	68,896,539	12,965,819	15,182,918	279,831	61,357	1,324,443	
CATEGORY:	16 OUT R	16 OUT NR	16 OUT	16 OUT	19 In R	19 In NR	19 IN	19 IN	19 OUT R	
State Debt Service	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	
County Operational	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	7.011	
County Debt Service										
Total County	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	7.011	
Municipal Operational					5.673	7.650	7.650	7.650		
Municipal Debt Service										
Total Municipal	0.000	0.000	0.000	0.000	5.673	7.650	7.650	7.650	0.000	
School District Operational	0.256	0.500	0.500	0.500	0.369	0.500	0.500	0.500	0.369	
School District Debt Service	5.108	5.108	5.108	5.108	2.402	2.402	2.402	2.402	2.402	
School Dist. Cap. Improvement	0.000	0.000	0.000	0.000	1.911	2.000	2.000	2.000	1.911	
House Bill 33	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	1.225	1.225	1.225	1.225	1.225	
Total School District	5.364	5.608	5.608	5.608	5.907	6.127	6.127	6.127	5.907	
Total State, County, Municipal, & School District	13.735	17.568	17.568	17.568	19.951	25.737	25.737	25.737	14.278	
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital					2.953	3.000	3.000	3.000	2.953	
Eunice Hospital District										
NM Jr. College (1)	3.573	5.000	5.000	5.000	3.573	5.000	5.000	5.000	3.573	
Total Other	3.573	5.000	5.000	5.000	6.526	8.000	8.000	8.000	6.526	
GRAND TOTAL	17.308	22.568	22.568	22.568	26.477	33.737	33.737	33.737	20.804	

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

CERTIFICATE #1 (Status Quo)

		\$7,334,490,186								
	MUNICIPALITY:		OIL & GAS	Equipment	Tatum	Tatum			OIL & GAS	Equipment
	TAXABLE VALUE:	600,149,360	2,517,151,537	608,930,431	4,635,826	2,825,233	6,288,876	187,990,939	14,613,699	3,362,079
	CATEGORY:	19 OUT NR	19 OUT	19 OUT	28 IN R	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	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
County Operational		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
County Debt Service										
Total County		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
Municipal Operational					3.078	4.225				
Municipal Debt Service										
Total Municipal		0.000	0.000	0.000	3.078	4.225	0.000	0.000	0.000	0.000
School District Operational		0.500	0.500	0.500	0.239	0.500	0.239	0.500	0.500	0.500
School District Debt Service		2.402	2.402	2.402	1.764	1.764	1.764	1.764	1.764	1.764
School Dist. Cap. Improvement		2.000	2.000	2.000	1.990	2.000	1.990	2.000	2.000	2.000
House Bill 33		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
School District Ed. Tech. Debt SVC		1.225	1.225	1.225	2.987	2.987	2.987	2.987	2.987	2.987
Total School District		6.127	6.127	6.127	6.980	7.251	6.980	7.251	7.251	7.251
Total State, County,										
Municipal, & School District		18.087	18.087	18.087	18.429	23.436	15.351	19.211	19.211	19.211
Other:										
NOR-Lea Hospital Dist.					4.000	4.000	4.000	4.000	4.000	4.000
Jal Hospital		3.000	3.000	3.000						
Eunice Hospital District										
NM Jr. College (1)		5.000	5.000	5.000	3.573	5.000	3.573	5.000	5.000	5.000
Total Other		8.000	8.000	8.000	7.573	9.000	7.573	9.000	9.000	9.000
GRAND TOTAL		26.087	26.087	26.087	26.002	32.436	22.924	28.211	28.211	28.211

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:	Lovington	Lovington				OIL & GAS	Equipment	Eunice	Eunice	Eunice
TAXABLE VALUE:	85,285,616	31,877,895	57,028,992	208,205,974		Production	30,980,405	23,038,356	12,464,439	OIL & GAS
CATEGORY:	1 IN R	1 IN NR	1 OUT R	1 OUT NR		1 OUT	1 OUT	8 IN R	8 IN NR	Production
State Debt Service	1.360	1.360	1.360	1.360		1.360	1.360	1.360	1.360	8 IN
Total State	1.360	1.360	1.360	1.360		1.360	1.360	1.360	1.360	1.360
County Operational	7.011	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600
County Debt Service										
Total County	7.011	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600
Municipal Operational	3.719	5.650						5.365	7.650	7.650
Municipal Debt Service										
Total Municipal	3.719	5.650	0.000	0.000		0.000	0.000	5.365	7.650	7.650
School District Operational	0.232	0.500	0.232	0.500		0.500	0.500	0.261	0.500	0.500
School District Debt Service	7.220	7.220	7.220	7.220		7.220	7.220	3.965	3.965	3.965
School Dist. Cap. Improvement	1.959	2.000	1.959	2.000		2.000	2.000	1.963	2.000	2.000
House Bill 33	1.959	2.000	1.959	2.000		2.000	2.000	1.979	2.000	2.000
School District Ed. Tech. Debt SVC	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000
Total School District	11.370	11.720	11.370	11.720		11.720	11.720	8.168	8.465	8.465
Total State, County, Municipal, & School District	23.460	29.330	19.741	23.680		23.680	23.680	21.904	28.075	28.075
Other:										
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000		4.000	4.000			
Jal Hospital										
Eunice Hospital District								1.963	2.000	2.000
NM Jr. College (1)	3.573	5.000	3.573	5.000		5.000	5.000	3.573	5.000	5.000
Total Other	7.573	9.000	7.573	9.000		9.000	9.000	5.536	7.000	7.000
GRAND TOTAL	31.033	38.330	27.314	32.680		32.680	32.680	27.440	35.075	35.075

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

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

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS **CERTIFICATE #2 (All Pass)**

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

NET TAXABLE VALUE:					OIL & GAS		Hobbs		Hobbs	
	\$7,334,490,186				Production				OIL & GAS	
MUNICIPALITY:	Equipment				800,705,434	Equipment	397,239,847	Hobbs	Production	Equipment
TAXABLE VALUE:	321,326	3,180,418	217,949,044			194,304,954	271,999,085		51,347,154	11,901,022
CATEGORY:	8 IN	8 OUT R	8 OUT NR		8 OUT	8 OUT	16 IN R	16 IN NR	16 IN	16 IN
State Debt Service	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
County Operational County Debt Service	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600
Total County	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600
Municipal Operational Municipal Debt Service	7.650						3.973	5.555	5.555	5.555
Total Municipal	7.650	0.000	0.000		0.000	0.000	3.973	5.555	5.555	5.555
School District Operational	0.500	0.261	0.500		0.500	0.500	0.256	0.500	0.500	0.500
School District Debt Service	3.965	3.965	3.965		3.965	3.965	5.108	5.108	5.108	5.108
School Dist. Cap. Improvement	2.000	1.963	2.000		2.000	2.000	2.000	2.000	2.000	2.000
House Bill 33	2.000	1.979	2.000		2.000	2.000	4.000	4.000	4.000	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
Total School District	8.465	8.168	8.465		8.465	8.465	11.364	11.608	11.608	11.608
Total State, County, Municipal, & School District	28.075	16.539	20.425		20.425	20.425	23.708	29.123	29.123	29.123
Other: NOR-Lea Hospital Dist. Jal Hospital Eunice Hospital District	2.000	1.963	2.000		2.000	2.000				
NM Jr. College (1)	5.000	3.573	5.000		5.000	5.000	3.573	5.000	5.000	5.000
Total Other	7.000	5.536	7.000		7.000	7.000	3.573	5.000	5.000	5.000
GRAND TOTAL	35.075	22.075	27.425		27.425	27.425	27.281	34.123	34.123	34.123

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:										
TAXABLE VALUE:	131,668,600	327,270,680	299,221,979	68,896,539	12,965,819	15,182,918	279,831	61,357	1,324,443	
CATEGORY:	16 OUT R	16 OUT NR	16 OUT	16 OUT	19 In R	19 In NR	19 IN	19 IN	19 OUT R	
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	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	10.600	7.011
County Debt Service										
Total County	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	10.600	7.011
Municipal Operational					5.673	7.650	7.650	7.650	7.650	
Municipal Debt Service										
Total Municipal	0.000	0.000	0.000	0.000	5.673	7.650	7.650	7.650	7.650	0.000
School District Operational	0.256	0.500	0.500	0.500	0.369	0.500	0.500	0.500	0.500	0.369
School District Debt Service	5.108	5.108	5.108	5.108	2.402	2.402	2.402	2.402	2.402	2.402
School Dist. Cap. Improvement	2.000	2.000	2.000	2.000	1.911	2.000	2.000	2.000	2.000	1.911
House Bill 33	4.000	4.000	4.000	4.000	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	1.225	1.225	1.225	1.225	1.225	1.225
Total School District	11.364	11.608	11.608	11.608	5.907	6.127	6.127	6.127	6.127	5.907
Total State, County, Municipal, & School District	19.735	23.568	23.568	23.568	19.951	25.737	25.737	25.737	25.737	14.278
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital					2.953	3.000	3.000	3.000	3.000	2.953
Eunice Hospital District										
NM Jr. College (1)	3.573	5.000	5.000	5.000	3.573	5.000	5.000	5.000	5.000	3.573
Total Other	3.573	5.000	5.000	5.000	6.526	8.000	8.000	8.000	8.000	6.526
GRAND TOTAL	23.308	28.568	28.568	28.568	26.477	33.737	33.737	33.737	33.737	20.804

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

ATTACHMENT

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

		\$7,334,490,186								
	MUNICIPALITY:		OIL & GAS	Equipment	Tatum	Tatum			OIL & GAS	Equipment
	TAXABLE VALUE:	600,149,360	2,517,151,537	608,930,431	4,635,826	2,825,233	6,288,876	187,990,939	14,613,699	3,362,079
	CATEGORY:	19 OUT NR	19 OUT	19 OUT	28 IN R	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	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
County Operational		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
County Debt Service										
Total County		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
Municipal Operational					3.078	4.225				
Municipal Debt Service										
Total Municipal		0.000	0.000	0.000	3.078	4.225	0.000	0.000	0.000	0.000
School District Operational		0.500	0.500	0.500	0.239	0.500	0.239	0.500	0.500	0.500
School District Debt Service		2.402	2.402	2.402	1.764	1.764	1.764	1.764	1.764	1.764
School Dist. Cap. Improvement		2.000	2.000	2.000	1.990	2.000	1.990	2.000	2.000	2.000
House Bill 33		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
School District Ed. Tech. Debt SVC		1.225	1.225	1.225	2.987	2.987	2.987	2.987	2.987	2.987
Total School District		6.127	6.127	6.127	6.980	7.251	6.980	7.251	7.251	7.251
Total State, County, Municipal, & School District		18.087	18.087	18.087	18.429	23.436	15.351	19.211	19.211	19.211
Other:										
NOR-Lea Hospital Dist.					4.000	4.000	4.000	4.000	4.000	4.000
Jal Hospital		3.000	3.000	3.000						
Eunice Hospital District										
NM Jr. College (1)		5.000	5.000	5.000	3.573	5.000	3.573	5.000	5.000	5.000
Total Other		8.000	8.000	8.000	7.573	9.000	7.573	9.000	9.000	9.000
GRAND TOTAL		26.087	26.087	26.087	26.002	32.436	22.924	28.211	28.211	28.211
Where Applicable:										
Cattle Indemnity		10.000								
Sheep/Goats/Swine/Alpaca		9.649								
Dairy Cattle		5.000								
Bison/Camelids/Ratite		10.000								
Horses/Asses/Mules		8.466								



Michelle Lujan Grisham
GOVERNOR

September 1, 2021

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

Deborah K. Romero
Cabinet Secretary

The Honorable Rebecca Long
Lea County
100 N. Main Street
Lovington, NM 88260

Order Setting Property Tax Rates - 2021 Property Tax Year

Dear Commissioner Long,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2021 tax rates in the attached Certificate of Property Tax Rates (Certificate) for all governmental units imposing rates in your county.

Furthermore, pursuant to NMSA 1978, Section 7-38-36.2(A)(2), two property tax rates are set for those local governments in your county who submitted a resolution to the Local Government Division of the Department of Finance and Administration no later than July 15, 2021, providing notification of a mill levy question to be placed on the November 2, 2021 ballot.

The two attached Certificates are as follows:

Certificate #1: This is the status quo which assumes that mill levy questions will not be approved by a majority of voters.

Certificate #2: This assumes that all mill levy questions will be approved by a majority of voters.

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, as shown on both Certificates, within five days of its receipt of this rate-setting order. By taking action on both Certificates, any other possible combination of election results (for example only one of two mill levy questions on the ballot is approved and the other isn't) will be covered. **Before the Board issues its order, the county is responsible for ensuring that the rates are correct and must notify the Local Government Division of the Department of Finance and Administration of any errors, in accordance with 3.6.50.1 I (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 1.65%.

After the results of the November 2, 2021 election have been confirmed, you will receive another letter from my office indicating one of the following outcomes:

1. Confirmation of which Certificate (#1 or #2) is the final to be imposed, or
2. Issuance of an amended Certificate #3 in the event that not all mill levy questions were approved by voters.

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 505-670-9817; or Special Projects Analyst, Jolene Gonzales, at 505-629-8204.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah K. Romero". The signature is fluid and cursive, with a large loop at the end.

Deborah K. Romero
Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department (via email)
County Assessor (via email)
County Treasurer (via email)

Enclosure(s): Certificate of Property Tax Rates

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

CERTIFICATE #1 (Status Quo)

	\$7,334,490,186									
MUNICIPALITY:	Lovington	Lovington				OIL & GAS Production	Equipment	Eunice	Eunice	Eunice OIL & GAS Production
TAXABLE VALUE:	85,285,616	31,877,895	57,028,992	208,205,974		132,339,006	30,980,405	23,038,356	12,464,439	1,501,074
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
State Debt Service	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
County Operational	7.011	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600
County Debt Service										
Total County	7.011	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600
Municipal Operational	3.719	5.650						5.365	7.650	7.650
Municipal Debt Service										
Total Municipal	3.719	5.650	0.000	0.000		0.000	0.000	5.365	7.650	7.650
School District Operational	0.232	0.500	0.232	0.500		0.500	0.500	0.261	0.500	0.500
School District Debt Service	7.220	7.220	7.220	7.220		7.220	7.220	3.965	3.965	3.965
School Dist. Cap. Improvement	1.959	2.000	1.959	2.000		2.000	2.000	1.963	2.000	2.000
House Bill 33	1.959	2.000	1.959	2.000		2.000	2.000	1.979	2.000	2.000
School District Ed. Tech. Debt SVC	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000
Total School District	11.370	11.720	11.370	11.720		11.720	11.720	8.168	8.465	8.465
Total State, County, Municipal, & School District	23.460	29.330	19.741	23.680		23.680	23.680	21.904	28.075	28.075
Other:										
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000		4.000	4.000			
Jal Hospital										
Eunice Hospital District								1.963	2.000	2.000
NM Jr. College (1)	3.573	5.000	3.573	5.000		5.000	5.000	3.573	5.000	5.000
Total Other	7.573	9.000	7.573	9.000		9.000	9.000	5.536	7.000	7.000
GRAND TOTAL	31.033	38.330	27.314	32.680		32.680	32.680	27.440	35.075	35.075

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

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

NET TAXABLE VALUE:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

CERTIFICATE OF PROPERTY TAX RATES IN MILLS **CERTIFICATE #1 (Status Quo)**

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186			OIL & GAS Production	Equipment	Jal	Jal	Jal OIL & GAS Production	Jal Equipment	
MUNICIPALITY:				299,221,979	68,896,539	12,965,819	15,182,918	279,831	61,357	1,324,443
TAXABLE VALUE:	131,668,600	327,270,680		16 OUT	16 OUT	19 In R	19 In NR	19 IN	19 IN	19 OUT R
CATEGORY:	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
Total State	1.360	1.360		1.360	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600	7.011
County Debt Service										
Total County	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600	7.011
Municipal Operational						5.673	7.650	7.650	7.650	
Municipal Debt Service										
Total Municipal	0.000	0.000		0.000	0.000	5.673	7.650	7.650	7.650	0.000
School District Operational	0.256	0.500		0.500	0.500	0.369	0.500	0.500	0.500	0.369
School District Debt Service	5.108	5.108		5.108	5.108	2.402	2.402	2.402	2.402	2.402
School Dist. Cap. Improvement	0.000	0.000		0.000	0.000	1.911	2.000	2.000	2.000	1.911
House Bill 33	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	1.225	1.225	1.225	1.225	1.225
Total School District	5.364	5.608		5.608	5.608	5.907	6.127	6.127	6.127	5.907
Total State, County, Municipal, & School District	13.735	17.568		17.568	17.568	19.951	25.737	25.737	25.737	14.278
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital						2.953	3.000	3.000	3.000	2.953
Eunice Hospital District										
NM Jr. College (1)	3.573	5.000		5.000	5.000	3.573	5.000	5.000	5.000	3.573
Total Other	3.573	5.000		5.000	5.000	6.526	8.000	8.000	8.000	6.526
GRAND TOTAL	17.308	22.568		22.568	22.568	26.477	33.737	33.737	33.737	20.804

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

CERTIFICATE #1 (Status Quo)

		\$7,334,490,186								
	MUNICIPALITY:		OIL & GAS	Equipment	Tatum	Tatum			OIL & GAS	Equipment
	TAXABLE VALUE:	600,149,360	2,517,151,537	608,930,431	4,635,826	2,825,233	6,288,876	187,990,939	14,613,699	3,362,079
	CATEGORY:	19 OUT NR	19 OUT	19 OUT	28 IN R	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	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
County Operational		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
County Debt Service										
Total County		10.600	10.600	10.600	7.011	10.600	7.011	10.600	10.600	10.600
Municipal Operational					3.078	4.225				
Municipal Debt Service										
Total Municipal		0.000	0.000	0.000	3.078	4.225	0.000	0.000	0.000	0.000
School District Operational		0.500	0.500	0.500	0.239	0.500	0.239	0.500	0.500	0.500
School District Debt Service		2.402	2.402	2.402	1.764	1.764	1.764	1.764	1.764	1.764
School Dist. Cap. Improvement		2.000	2.000	2.000	1.990	2.000	1.990	2.000	2.000	2.000
House Bill 33		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
School District Ed. Tech. Debt SVC		1.225	1.225	1.225	2.987	2.987	2.987	2.987	2.987	2.987
Total School District		6.127	6.127	6.127	6.980	7.251	6.980	7.251	7.251	7.251
Total State, County, Municipal, & School District		18.087	18.087	18.087	18.429	23.436	15.351	19.211	19.211	19.211
Other:										
NOR-Lea Hospital Dist.					4.000	4.000	4.000	4.000	4.000	4.000
Jal Hospital		3.000	3.000	3.000						
Eunice Hospital District										
NM Jr. College (1)		5.000	5.000	5.000	3.573	5.000	3.573	5.000	5.000	5.000
Total Other		8.000	8.000	8.000	7.573	9.000	7.573	9.000	9.000	9.000
GRAND TOTAL		26.087	26.087	26.087	26.002	32.436	22.924	28.211	28.211	28.211

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

CERTIFICATE OF PROPERTY TAX RATES IN MILLS

CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:	Lovington	Lovington				OIL & GAS	Equipment	Eunice	Eunice	Eunice
TAXABLE VALUE:	85,285,616	31,877,895	57,028,992	208,205,974	132,339,006	Production	30,980,405	23,038,356	12,464,439	OIL & GAS
CATEGORY:	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT	1 OUT	1 OUT	8 IN R	8 IN NR	Production
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	7.011	10.600	7.011	10.600	10.600	10.600	10.600	7.011	10.600	10.600
County Debt Service										
Total County	7.011	10.600	7.011	10.600	10.600	10.600	10.600	7.011	10.600	10.600
Municipal Operational	3.719	5.650						5.365	7.650	7.650
Municipal Debt Service										
Total Municipal	3.719	5.650	0.000	0.000	0.000	0.000	0.000	5.365	7.650	7.650
School District Operational	0.232	0.500	0.232	0.500	0.500	0.500	0.500	0.261	0.500	0.500
School District Debt Service	7.220	7.220	7.220	7.220	7.220	7.220	7.220	3.965	3.965	3.965
School Dist. Cap. Improvement	1.959	2.000	1.959	2.000	2.000	2.000	2.000	1.963	2.000	2.000
House Bill 33	1.959	2.000	1.959	2.000	2.000	2.000	2.000	1.979	2.000	2.000
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	11.370	11.720	11.370	11.720	11.720	11.720	11.720	8.168	8.465	8.465
Total State, County, Municipal, & School District	23.460	29.330	19.741	23.680	23.680	23.680	23.680	21.904	28.075	28.075
Other:										
NOR-Lea Hospital Dist.	4.000	4.000	4.000	4.000	4.000	4.000	4.000			
Jal Hospital										
Eunice Hospital District								1.963	2.000	2.000
NM Jr. College (1)	3.573	5.000	3.573	5.000	5.000	5.000	5.000	3.573	5.000	5.000
Total Other	7.573	9.000	7.573	9.000	9.000	9.000	9.000	5.536	7.000	7.000
GRAND TOTAL	31.033	38.330	27.314	32.680	32.680	32.680	32.680	27.440	35.075	35.075

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

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

CERTIFICATE OF PROPERTY TAX RATES IN MILLS CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:	Equipment				OIL & GAS Production	Equipment	Hobbs	Hobbs	Hobbs OIL & GAS Production	Hobbs Equipment
TAXABLE VALUE:	321,326	3,180,418	217,949,044		800,705,434	194,304,954	397,239,847	271,999,085	51,347,154	11,901,022
CATEGORY:	8 IN	8 OUT R	8 OUT NR		8 OUT	8 OUT	16 IN R	16 IN NR	16 IN	16 IN
State Debt Service	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
County Operational	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600
County Debt Service										
Total County	10.600	7.011	10.600		10.600	10.600	7.011	10.600	10.600	10.600
Municipal Operational	7.650						3.973	5.555	5.555	5.555
Municipal Debt Service										
Total Municipal	7.650	0.000	0.000		0.000	0.000	3.973	5.555	5.555	5.555
School District Operational	0.500	0.261	0.500		0.500	0.500	0.256	0.500	0.500	0.500
School District Debt Service	3.965	3.965	3.965		3.965	3.965	5.108	5.108	5.108	5.108
School Dist. Cap. Improvement	2.000	1.963	2.000		2.000	2.000	2.000	2.000	2.000	2.000
House Bill 33	2.000	1.979	2.000		2.000	2.000	4.000	4.000	4.000	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
Total School District	8.465	8.168	8.465		8.465	8.465	11.364	11.608	11.608	11.608
Total State, County, Municipal, & School District	28.075	16.539	20.425		20.425	20.425	23.708	29.123	29.123	29.123
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital										
Eunice Hospital District	2.000	1.963	2.000		2.000	2.000				
NM Jr. College (1)	5.000	3.573	5.000		5.000	5.000	3.573	5.000	5.000	5.000
Total Other	7.000	5.536	7.000		7.000	7.000	3.573	5.000	5.000	5.000
GRAND TOTAL	35.075	22.075	27.425		27.425	27.425	27.281	34.123	34.123	34.123

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

CERTIFICATE OF PROPERTY TAX RATES IN MILLS CERTIFICATE #2 (All Pass)

LEA COUNTY

TAX YEAR 2021

NET TAXABLE VALUE:

	\$7,334,490,186									
MUNICIPALITY:										
TAXABLE VALUE:	131,668,600	327,270,680	299,221,979	68,896,539	12,965,819	15,182,918	279,831	61,357	1,324,443	
CATEGORY:	16 OUT R	16 OUT NR	16 OUT	16 OUT	19 In R	19 In NR	19 IN	19 IN	19 OUT R	
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	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	10.600	7.011
County Debt Service										
Total County	7.011	10.600	10.600	10.600	7.011	10.600	10.600	10.600	10.600	7.011
Municipal Operational					5.673	7.650	7.650	7.650	7.650	
Municipal Debt Service										
Total Municipal	0.000	0.000	0.000	0.000	5.673	7.650	7.650	7.650	7.650	0.000
School District Operational	0.256	0.500	0.500	0.500	0.369	0.500	0.500	0.500	0.500	0.369
School District Debt Service	5.108	5.108	5.108	5.108	2.402	2.402	2.402	2.402	2.402	2.402
School Dist. Cap. Improvement	2.000	2.000	2.000	2.000	1.911	2.000	2.000	2.000	2.000	1.911
House Bill 33	4.000	4.000	4.000	4.000	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	1.225	1.225	1.225	1.225	1.225	1.225
Total School District	11.364	11.608	11.608	11.608	5.907	6.127	6.127	6.127	6.127	5.907
Total State, County, Municipal, & School District	19.735	23.568	23.568	23.568	19.951	25.737	25.737	25.737	25.737	14.278
Other:										
NOR-Lea Hospital Dist.										
Jal Hospital					2.953	3.000	3.000	3.000	3.000	2.953
Eunice Hospital District										
NM Jr. College (1)	3.573	5.000	5.000	5.000	3.573	5.000	5.000	5.000	5.000	3.573
Total Other	3.573	5.000	5.000	5.000	6.526	8.000	8.000	8.000	8.000	6.526
GRAND TOTAL	23.308	28.568	28.568	28.568	26.477	33.737	33.737	33.737	33.737	20.804

Where Applicable:

Cattle Indemnity	10.000
Sheep/Goats/Swine/Alpaca	9.649
Dairy Cattle	5.000
Bison/Camelids/Ratite	10.000
Horses/Asses/Mules	8.466

CERTIFICATE #2 (All Pass)

TAX YEAR 2021

NET TAXABLE VALUE:

Where Applicable:

Page 4 of 4

Adjourn



Join Us at Our Next Meeting
on
Thursday, September 30, 2021 at 9:00 A.M.