

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 22-SEP-194R

**A RESOLUTION ORDERING THE LEA COUNTY ASSESSOR TO IMPOSE
2022 STATE OF NEW MEXICO PROPERTY TAX RATES FOR LEA COUNTY**

WHEREAS, every year, pursuant to Section 7-38-33 NMSA 1978, 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, in accordance with 3.6.50.11(D) NMAC, the County has reviewed and confirmed the tax rates (attached) 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 Rates for the 2022 Property Tax Year and issues a Written Order to the Lea County Assessor to impose the Rates.

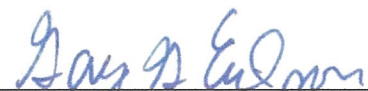
BE IT FURTHER RESOLVED that this Resolution constitutes the Order from the Board of County Commissioners of Lea County to the Assessor of Lea County to impose the tax rates as reflected in this Resolution.

PASSED, APPROVED AND ADOPTED on this 8th day of September, 2022, by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

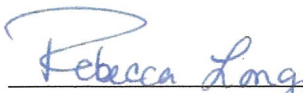
LEA COUNTY BOARD OF COUNTY COMMISSIONERS



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



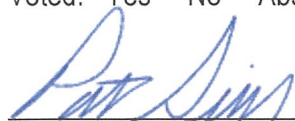
Gary G. Eidson (District 3), Vice Chair
Voted: Yes No Abstain



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

Absent

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



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

ATTEST: Keith Manes
Lea County Clerk

By: *Teri Davis*
Teri Davis, Deputy Clerk

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

[Signature]
John W. Caldwell, County Attorney



ATTACHMENT

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

OVERALL COUNTY NET TAXABLE VALUE: \$15,189,711,511

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Municipality	Lovington (City)	Lovington (City)				
Public School District	Lovington	Lovington	Lovington	Lovington	Lovington	Lovington
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	89,641,340	31,291,854	61,107,665	220,334,651	228,452,497	57,267,657
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	7.055	10.600	7.055	10.600	-	-
County Operational (Not Yield Controlled)	-	-	-	-	10.600	10.600
Total County	7.055	10.600	7.055	10.600	10.600	10.600
Municipal Operational	3.740	5.650	-	-	-	-
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	3.740	5.650	0.000	0.000	0.000	0.000
School Building (House Bill 33 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	6.236	6.236	6.236	6.236	6.236	6.236
School District Ed. Tech. Debt Service	0.984	0.984	0.984	0.984	0.984	0.984
School District Operational	0.237	0.500	0.237	0.500	0.500	0.500
Total School District	11.457	11.720	11.457	11.720	11.720	11.720
Total State, County, Municipal and School District	23.612	29.330	19.872	23.680	23.680	23.680



ATTACHMENT

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Mill Levies for College and Hospital						
College District Operational	3.595	5.000	3.595	5.000	5.000	5.000
Total Higher Education	3.595	5.000	3.595	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	4.000	4.000	4.000	4.000
Jal Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	4.000	4.000	4.000	4.000	4.000	4.000
Total College and Hospital	7.595	9.000	7.595	9.000	9.000	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	31.207	38.330	27.467	32.680	32.680	32.680
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	31.207	38.330	27.467	32.680	32.680	32.680



ATTACHMENT

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	16 IN R	16 IN NR	16 IN OGP	16 IN OGE	16 OUT R	16 OUT NR
Municipality	Hobbs (City)	Hobbs (City)	Hobbs (City)	Hobbs (City)		
Public School District	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	424,525,845	266,592,357	88,987,706	20,486,414	139,616,257	382,662,036
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	7.055	10.600	-	-	7.055	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.055	10.600	10.600	10.600	7.055	10.600
Municipal Operational	3.986	5.555	-	-	-	-
Municipal Operational (Not Yield Controlled)	-	-	5.555	5.555	-	-
Total Municipal	3.986	5.555	5.555	5.555	0.000	0.000
School Building (House Bill 33 Levy)	4.000	4.000	4.000	4.000	4.000	4.000
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	5.094	5.094	5.094	5.094	5.094	5.094
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.261	0.500	0.500	0.500	0.261	0.500
Total School District	11.355	11.594	11.594	11.594	11.355	11.594
Total State, County, Municipal and School District	23.756	29.109	29.109	29.109	19.770	23.554

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Tax District	16 IN R	16 IN NR	16 IN OGP	16 IN OGE	16 OUT R	16 OUT NR
Mill Levies for College and Hospital						
College District Operational	3.595	5.000	5.000	5.000	3.595	5.000
Total Higher Education	3.595	5.000	5.000	5.000	3.595	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Jal Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	3.595	5.000	5.000	5.000	3.595	5.000
Grand Total State, County, Municipal, Public School, College, Hospital	27.351	34.109	34.109	34.109	23.365	28.554
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	27.351	34.109	34.109	34.109	23.365	28.554



ATTACHMENT

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Municipality			Jal (City)	Jal (City)	Jal (City)	Jal (City)
Public School District	Hobbs	Hobbs	Jal	Jal	Jal	Jal
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	621,133,308	145,402,321	13,827,408	16,302,558	553,559	122,865
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	-	-	7.055	10.600	-	-
County Operational (Not Yield Controlled)	10.600	10.600	-	-	10.600	10.600
Total County	10.600	10.600	7.055	10.600	10.600	10.600
Municipal Operational	-	-	5.631	7.650	-	-
Municipal Operational (Not Yield Controlled)	-	-	-	-	7.650	7.650
Total Municipal	0.000	0.000	5.631	7.650	7.650	7.650
School Building (House Bill 33 Levy)	4.000	4.000	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	5.094	5.094	-	-	-	-
School District Ed. Tech. Debt Service	-	-	0.600	0.600	0.600	0.600
School District Operational	0.500	0.500	0.373	0.500	0.500	0.500
Total School District	11.594	11.594	2.973	3.100	3.100	3.100
Total State, County, Municipal and School District	23.554	23.554	17.019	22.710	22.710	22.710

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Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.595	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.595	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Jal Hospital						
Hospital Operational	-	-	2.941	3.000	3.000	3.000
Eunice Special Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	0.000	0.000	2.941	3.000	3.000	3.000
Total College and Hospital	5.000	5.000	6.536	8.000	8.000	8.000
Grand Total State, County, Municipal, Public School, College, Hospital	28.554	28.554	23.555	30.710	30.710	30.710
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	28.554	28.554	23.555	30.710	30.710	30.710

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Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Municipality					Tatum (Town)	Tatum (Town)
Public School District	Jal	Jal	Jal	Jal	Tatum	Tatum
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	1,579,823	804,118,347	6,961,051,934	1,719,057,083	4,905,146	2,051,642
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	7.055	10.600	-	-	7.055	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.055	10.600	10.600	10.600	7.055	10.600
Municipal Operational	-	-	-	-	3.122	4.225
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	3.122	4.225
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	1.970	2.000
School District Debt Service	-	-	-	-	2.457	2.457
School District Ed. Tech. Debt Service	0.600	0.600	0.600	0.600	2.305	2.305
School District Operational	0.373	0.500	0.500	0.500	0.237	0.500
Total School District	2.973	3.100	3.100	3.100	6.969	7.262
Total State, County, Municipal and School District	11.388	15.060	15.060	15.060	18.506	23.447



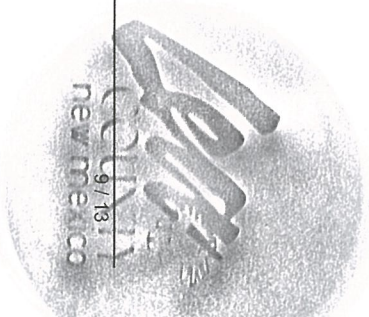
ATTACHMENT

Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Mill Levies for College and Hospital						
College District Operational	3.595	5.000	5.000	5.000	3.595	5.000
Total Higher Education	3.595	5.000	5.000	5.000	3.595	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	4.000	4.000
Jal Hospital						
Hospital Operational	2.941	3.000	3.000	3.000	-	-
Eunice Special Hospital						
Hospital Operational	-	-	-	-	-	-
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	2.941	3.000	3.000	3.000	4.000	4.000
Total College and Hospital	6.536	8.000	8.000	8.000	7.595	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	17.924	23.060	23.060	23.060	26.101	32.447
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	17.924	23.060	23.060	23.060	26.101	32.447



ATTACHMENT

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Municipality					Eunice (City)	Eunice (City)
Public School District	Tatum	Tatum	Tatum	Tatum	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	6,889,645	185,576,339	35,467,956	8,365,181	24,403,633	12,657,462
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	7.055	10.600	-	-	7.055	10.600
County Operational (Not Yield Controlled)	-	-	10.600	10.600	-	-
Total County	7.055	10.600	10.600	10.600	7.055	10.600
Municipal Operational	-	-	-	-	5.391	7.650
Municipal Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	5.391	7.650
School Building (House Bill 33 Levy)	-	-	-	-	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	1.970	2.000	2.000	2.000	2.000	2.000
School District Debt Service	2.457	2.457	2.457	2.457	1.730	1.730
School District Ed. Tech. Debt Service	2.305	2.305	2.305	2.305	-	-
School District Operational	0.237	0.500	0.500	0.500	0.265	0.500
Total School District	6.969	7.262	7.262	7.262	5.995	6.230
Total State, County, Municipality and School District	15.384	19.222	19.222	19.222	19.801	25.840



ATTACHMENT

Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Mill Levies for College and Hospital						
College District Operational	3.595	5.000	5.000	5.000	3.595	5.000
Total Higher Education	3.595	5.000	5.000	5.000	3.595	5.000
NOR-LEA Hospital						
Hospital Operational	4.000	4.000	4.000	4.000	-	-
Jal Hospital	-	-	-	-	-	-
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital	-	-	-	-	-	-
Hospital Operational	-	-	-	-	1.971	1.948
Hospital Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Hospital	4.000	4.000	4.000	4.000	1.971	1.948
Total College and Hospital	7.595	9.000	9.000	9.000	5.566	6.948
Grand Total State, County, Municipal, Public School, College, Hospital	22.979	28.222	28.222	28.222	25.367	32.788
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	22.979	28.222	28.222	28.222	25.367	32.788

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Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Municipality	Eunice (City)	Eunice (City)				
Public School District	Eunice	Eunice	Eunice	Eunice	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	3,639,904	736,542	3,442,745	250,396,061	1,875,835,301	481,228,469
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	-	-	7.055	10.600	-	-
County Operational (Not Yield Controlled)	10.600	10.600	-	-	10.600	10.600
Total County	10.600	10.600	7.055	10.600	10.600	10.600
Municipal Operational	-	-	-	-	-	-
Municipal Operational (Not Yield Controlled)	7.650	7.650	-	-	-	-
Total Municipal	7.650	7.650	0.000	0.000	0.000	0.000
School Building (House Bill 33 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	2.000
School District Debt Service	1.730	1.730	1.730	1.730	1.730	1.730
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.500	0.500	0.265	0.500	0.500	0.500
Total School District	6.230	6.230	5.995	6.230	6.230	6.230
Total State, County, Municipal and School District	25.840	25.840	14.410	18.190	18.190	18.190

ATTACHMENT

Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.595	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.595	5.000	5.000	5.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Jal Hospital	-	-	-	-	-	-
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital	-	-	-	-	-	-
Hospital Operational	-	-	1.971	1.948	-	-
Hospital Operational (Not Yield Controlled)	2.000	2.000	-	-	2.000	2.000
Total Hospital	2.000	2.000	1.971	1.948	2.000	2.000
Total College and Hospital	7.000	7.000	5.566	6.948	7.000	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	32.840	32.840	19.976	25.138	25.190	25.190
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	32.840	32.840	19.976	25.138	25.190	25.190

ATTACHMENT

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	10.000	28 OUT, 8 OUT, 8 OUT, 19 OUT, 19 OUT, 28 OUT, 1 OUT, 16 OUT, 16 OUT, 1 OUT
Sheep/Goats/Swine/Alpaca	9.151	28 OUT, 28 OUT, 1 OUT, 28 OUT, 1 OUT, 28 OUT, 1 OUT, 1 OUT, 8 OUT, 8 OUT, 16 OUT, 16 OUT, 8 OUT, 16 OUT
Dairy Cattle	5.000	1 OUT, 1 OUT, 28 OUT, 16 OUT, 16 OUT
Bison/Camelds/Ratite	8.558	
Horses/Asses/Mules	8.608	28 OUT, 28 OUT, 19 OUT, 19 OUT, 1 OUT, 1 OUT, 8 OUT, 16 OUT, 16 OUT, 8 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

Tax District	Classification	Assessment	Footnote
(1) 1 IN		College District Operational	To Business Office N. M. Junior College

Amendments

Date	Description
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