



NEW MEXICO DEPARTMENT OF

# FINANCE & ADMINISTRATION

**LOCAL GOVERNMENT DIVISION  
BUDGET AND FINANCE BUREAU  
PROPERTY TAX FACTS FOR TAX YEAR 2013**

## Contents

Introduction .....	3
Table and Chart Notes .....	4-8

**Tables:**

1 Net Taxable Value by County.....	9
2 Property Tax Obligations by County .....	9
3 Distribution of New Mexico Property Tax Obligations by Recipient .....	10
4 Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients.....	10
5 Distribution of Net Taxable Value in and Outside Municipalities .....	10
6 Weighted Average Property Tax Rates by County .....	11
7 Approximate Property Tax Obligations as a Percent of Net Taxable Value by County .....	11
8 County Operating Rates -- Imposed, Actual and Remaining Authority .....	12
9 Per Capita Obligations by County .....	13
10 County Property Tax Collection Rates .....	13
11 Net Taxable by County, Percent of Statewide Total and Rank .....	14
12 Obligations by County, Percent of Statewide Total and Rank.....	14
13 Net Taxable Value by County, Percent of County Total.....	15
14 Obligations by County, Percent of County Total.....	15
15 Obligations for County Operating Purposes by County .....	16
16 Obligations for County Debt Service Purposes.....	16
17 Rates by Location .....	18
17 Rates by Location (continued).....	19
18 New Mexico's 105 Municipalities --Their Associated Counties.....	20
19 Municipal Operating Rates -- Imposed, Actual and Remaining Authority .....	21
20 Net Taxable Value by Municipality .....	22
20 Net Taxable Value by Municipality (continued).....	23
21 Obligations for Operating Purposes by Municipality .....	24
21 Obligations for Operating Purposes by Municipality (continued).....	25
22 Obligations for Debt Service Purposes by Municipality .....	26

**Figures:**

1 Population by County .....	6
2 Rate Location Map.....	17

## Introduction

The Property Tax Facts ("Facts") are intended to primarily help analysts, legislators and others understand the probable fiscal impact of proposed legislation changes to current New Mexico property tax statutes.

Information in this document is derived primarily from three sources: 1) rate certificates developed annually by the Local Government Division of New Mexico Department of Finance and Administration (DFA); 2) "Abstract" forms containing statistical summaries provided by county assessors; and 3) data supplied by the State Assessed Bureau, Property Tax Division <sup>1</sup> of the New Mexico Taxation and Revenue Department (TRD).

This publication provides a series of charts and tables depicting 1) distribution of New Mexico tax obligations or revenues, assuming 100 percent collection; 2) various statewide aggregates by county, such as net taxable value and tax obligations; 3) various types of rate data; 4) property tax information pertaining to municipalities. In some cases, the order of presentation of the charts and tables varies from the above due to space considerations.

Since readers of the report may not be familiar with New Mexico's property tax system, explanatory notes pertaining to figures and tables in the document are provided, beginning on page 4.

---

<sup>1</sup>The State Assessed Bureau of the Taxation and Revenue Department's Property Tax Division is also sometimes called the "Central Assessed Bureau". It assesses property that is complex and difficult by nature to appraise or is located in more than one county. Examples include railroad and mineral extraction properties.

## Table and Chart Notes

### **Table 1: Net Taxable Value by County**

The net taxable value of New Mexico property is expected to total approximately \$54.2 billion in Tax Year 2013<sup>2</sup>. Approximately \$31.2 billion (57.5 percent) consists of residential property. Roughly 30.3 percent or \$16.5 billion consists of traditional nonresidential property. The remaining \$10.2 billion is property associated with mineral extraction property – commonly referred to as ad valorem production and production equipment.<sup>3</sup>

### **Table 2: Obligations by County**

In Tax Year 2013 the property tax system is expected to generate approximately \$1.566 billion in tax obligations revenues assuming 100 percent collection.<sup>4</sup> The distribution within property categories is similar to that of net taxable value with 57.7 percent paid by owners of residential property and the remaining 32.5 percent paid by owners of nonresidential property.

### **Table 3: Distribution of Obligations by Recipient**

Recipients include counties, municipalities, school districts and other entities – hospitals, institutions of higher education and various special districts. Revenues have historically been distributed roughly as follows: 31.1 percent to counties 14.2 percent to municipalities; 31.7 percent to school districts; 9.3 to higher education and 9.0 percent to hospitals and other entities. About 4.7 percent of the revenues have financed voter-approved capital construction projects administered by the State Board of Finance. The distributions vary annually in response to rate changes authorized by voters and governing bodies – primarily municipal councils and county commissions. Distributions also vary substantially with property location, as shown in later sections of this report.

### **Table 4: Uses of Property Tax Obligations by Major Recipients**

Data in this table portray the distribution of recipient uses calculated from figures in Table 3. Approximately 91.5 and 67.6 percent of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 8.5 and 32.3 percent of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.9 percent, fund operations. Remaining school district revenues pay for capital construction projects.

### **Table 5, Distribution of Net Taxable Value in and Outside Municipalities**

The data in this table is a little difficult to interpret. As indicated in column 2, row 2, however, roughly 2/3rds of the statewide \$29,080 billion in net taxable value (Table 4) is within municipalities. Of the \$29.4 billion in net taxable value within municipalities, 70 percent is residential, and 30 percent is nonresidential. Of the \$54.2 billion in total net taxable value, 54.1 percent is residential, and 45.9 percent is nonresidential.

---

<sup>2</sup>Section 7-35-2 P, New Mexico Statutes Annotated, defines the term “tax year” as calendar year.

<sup>3</sup>For a description, please see the Taxation and Revenue Department web site at:<http://www.tax.newmexico.gov/Tax-Library/Economic-and-Statistical-Information/Pages/Oil-Natural-Gas-and-Mineral-Extraction-Taxes.aspx>.

<sup>4</sup>Please see Table 11.

Department of Finance and Administration  
Local Government Division  
2013 Property Tax Facts

**Table 6: Weighted Average Property Tax Rates by County in Mills**

The data displays average property tax rates for a particular class of property – residential or non-residential -- weighted in proportion to taxable value of the tax district in which the rates appear. The Certificates of Tax Rates serve to illustrate the calculation.

**Table 7: Approximate Property Tax Obligations -- Percent of Assessed Value**

Although not apparent, data in Table 7 are actually rates without the mill designation. Rates in many states are expressed as the ratio or tax obligations to the assessed or market value. Assessed value in New Mexico is three times net taxable value, plus exemptions. Assuming no exemptions, and multiplying net taxable value by three, generates an estimate of assessed value. By adjusting the data for the state's \$2,000 head of household exemptions and \$4,000 veterans exemptions produces data smaller than, but similar to, those in Table 7. In any case, property tax obligations currently average slightly less than one or 0.96.3 percent of net taxable value, as shown in the final figure in Table 7.

**Table 8: County Operating Rates -- Imposed, Actual and Remaining Authority**

Article 8, Section 2 of New Mexico's constitution limits property tax rate totals that have not been approved by voters to 20 mills. New Mexico statutes distribute the rate totals as follows: 11.85 mills to counties, 7.65 mills to municipalities, and .5 mills to school districts ( $11.85 + 7.65 + .5 = 20$ ). Hence governing bodies of counties, municipalities and school districts may impose rates listed above without voter approval.<sup>5</sup> When entities impose the maximum authorized rates, they possess no remaining rate authority. As shown in the final column of Table 8, 20 of the state's 33 counties noted in bold print, or 60.6 percent, have imposed the maximum rate authorized by law. The aggregate maximum mills allowed by statute are 391.05 mills. Rates imposed by counties shown in the next-to-final column of the table total 366.55 mills. It may be argued that New Mexico counties have imposed 93.73 percent ( $366.55/391.05 \times 100$ ) of the non-voter-approved rate authority allowed by law.

The first two columns of Table 8 display actual or "post yield control" county operating rates – rates resulting after the imposed rate has filtered through the yield control formula, reduces the rate in response to reassessment. Since yield control has had a greater impact on residential rates than non-residential rates, nonresidential operating rates are almost always higher than their residential counterparts. Actual rates will not exceed the imposed rate.

Ad Valorem Production and Equipment rates are essentially always the same as the imposed rates, because they are not subject to yield control. Ad valorem rates exceed traditional non-residential rates, unless the actual or post yield control rates are identical to imposed rates.

**Table 9: Per Capita Obligations by County**

Obligations per person average about \$751 statewide. High per capita figures for a particular jurisdiction typically reflect high rates or high taxable values of properties to which the rates are applied, although exceptions occur. High figures for Harding County, for example, reflect its extremely small population, coupled with relatively high ad valorem tax collections. The large Lincoln County tax per capita amount is probably due to absentee property ownership in Lincoln's resort areas. The tax per person is simply the total tax obligations associated with properties in a given area, divided by the population of permanent residents in the area. The figure is high when much of the property in a particular area is owned by individuals who do not live in the area.

---

<sup>5</sup>Voter-approved rates are used primarily to service debt on capital construction projects, although some may be used for operating purposes. About half the state's existing rates were approved by voters.

Department of Finance and Administration  
 Local Government Division  
 2013 Property Tax Facts

**Table 10 County Collection Rates**

Counties collect all of the state's property tax revenues except payments against ad valorem production and ad valorem production equipment obligations. County collection ratios range from 99.39 percent in Harding County to 90.36 percent in San Miguel County and average approximately 95.94 percent statewide. When tax bills remain unpaid for three or more years, the associated properties are offered for sale by the TRD's Delinquent Property Bureau. Proceeds of the sales, other than penalty and interest – which is retained by TRD – are distributed to property tax recipients.

**Tables 11 and 12: Net Taxable Value and Obligations by County – Percent of State Total**

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.29 percent of the state's population. That county's total net taxable value of property taxpayers represents only 26.3 percent of the state's total.

When ad valorem production and equipment value is excluded in the net taxable value total, however, Bernalillo County net taxable value totals approximately 29.9 percent of the statewide total, which is very close to the county's share of the state population. The largest concentration of mineral extraction properties are in Lea, Eddy, San Juan and Rio Arriba counties. Very small portions of the state's residential tax base are in these counties, however.

Perhaps the most dramatic data

in Table 12 is the 46.7 percent of statewide residential property tax obligations accruing to Bernalillo County residents. That is due to the relatively high rates in that county. Taxpayers in Bernalillo, Dona Ana, Santa Fe and Sandoval counties account for about 56 percent of the state's population, but pay almost 75 percent of its residential property taxes.

**Tables 13 and 14: Net Taxable Value and Obligations by County, Percent of County Total**

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. Almost 86.7 percent of net taxable value in Los Alamos County, for example, consists of residential property, compared to 4.2 percent in Harding County. Ad Valorem production and equipment represents more than 50 percent of net taxable value in Eddy and Lea counties. Differences in relative shares of obligations, compared to net taxable value among counties reflect 1) impacts of the yield control formula 2) that a number of jurisdictions extend across state lines, and 3) that some tax collecting entities, such as community colleges, do not impose taxes in all jurisdictions within a particular county.

**Tables 15 and 16: Obligations for County Operating and Debt Service Purposes**

Obligations for operating purposes range from a high of \$116.6 million in Bernalillo County to a low of \$694.7 thousand in De Baca County. On a per capita basis, they average about \$212. Ten counties impose property tax rates for debt service purposes. The largest county debt service obligation total is

Figure 1: County Population Estimates\*: Rank and Percent of State Total

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	673,460	1	32.29%	Luna	25,041	18	1.20%
Dona Ana	214,445	2	10.28%	Roosevelt	20,419	19	0.98%
Santa Fe	146,375	3	7.02%	Lincoln	20,309	20	0.97%
Sandoval	135,588	4	6.50%	Los Alamos	18,159	21	0.87%
San Juan	128,529	5	6.16%	Socorro	17,603	22	0.84%
Valencia	76,631	6	3.67%	Torrance	16,021	23	0.77%
McKinley	73,016	7	3.50%	Colfax	13,223	24	0.63%
Lea	66,338	8	3.18%	Sierra	11,895	25	0.57%
Otero	66,041	9	3.17%	Quay	8,769	26	0.42%
Chaves	65,784	10	3.15%	Hidalgo	4,794	27	0.23%
Eddy	54,419	11	2.61%	Mora	4,705	28	0.23%
Curry	49,938	12	2.39%	Guadalupe	4,603	29	0.22%
Rio Arriba	40,318	13	1.93%	Union	4,431	30	0.21%
Taos	32,779	14	1.57%	Catron	3,658	31	0.18%
Grant	29,388	15	1.41%	De Baca	1,927	32	0.09%
San Miguel	28,891	16	1.39%	Harding	707	33	0.03%
Cibola	27,334	17	1.31%	TOTAL	2,085,538		100.00%

\*Source: New Mexico Bureau of Business and Economic Research

Department of Finance and Administration  
Local Government Division  
2013 Property Tax Facts

Bernalillo County at approximately \$17.7 million and Santa Fe is a close second at approximately \$11.1 million.

**Figure 1: Rate Location Map (Page 16)**

Figure 1 illustrates the approximate location of “tax districts” within counties. It does not sketch municipal boundaries, though the map indicates approximate municipal locations. A more accurate and detailed map is currently being developed by TRD’s Information Systems Bureau.

**Table 17: Rates by Location**

As suggested by data listed in Table 17, over 500 rate totals exist in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 41.715 and 45.995 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 10.415 mills. The lowest nonresidential rate of 14.166 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, 36.757 mills, applies to properties within the Eunice municipal boundaries in Lea County. The lowest, 14.206 mills, is applied to properties in an unincorporated area of Eddy County.

**Table 18: New Mexico’s 105 Municipalities – Their Associated Counties**

Although hardly analytical, this table is extremely useful for a number of purposes, including, for example, locating municipalities on Figure 1 (Rate Location Map).

**Table 19: Municipal Operating Rates – Imposed, Actual and Remaining Authority**

Thirty three of the 105 municipalities have imposed the maximum 7.65 mill rate allowed by New Mexico law. Multiplying the maximum 7.65 mill rate by 105 and comparing the result with the sum of rates imposed by municipalities suggests that 63.4 percent of the total rate authority has been imposed by the state’s municipal governments. That is probably due to significant reliance by municipalities on gross receipts taxes.

**Table 20: Net Taxable Value by Municipality**

Net taxable value of New Mexico’s municipalities totals \$29.37 billion, if Los Alamos is not included and \$30.06 billion if Los Alamos is included in the total. That value represents approximately 55.42 percent of the state’s total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of almost \$11.7 billion in Albuquerque, to a low of \$467.8 thousand in Grenville. Net taxable value is less than \$1 million in each of 8 municipalities (Dora, Floyd, Folsom, Grady, Grenville, House, Mosquero and Virden). Net taxable value is distributed between \$1 and \$10 million in 27 municipalities, between \$10 million and \$100 million in 34 municipalities and between \$100 million and \$1 billion plus in 35 municipalities. Rio Communities was incorporated in tax year 2013. Therefore data for the new municipality is not considered this tax year.

**Tables 21 and 22: Obligations for Operating and Debt Service Purposes by Municipality**

Municipal operating revenues will total approximately \$150.78 million in 2013 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$76.8 million, slightly over half of the \$150.78 million municipal total in 2013. Rio Rancho’s \$13.65 million in obligations for operating purposes was the state’s next largest amount in 2013. Four municipalities – Anthony, Edgewood, Los Ranchos de Albuquerque, Peralta and Rio Communities did not impose operating rates in Tax Year 2013.

Department of Finance and Administration  
Local Government Division  
2013 Property Tax Facts

Only 12 of New Mexico's municipalities impose property rates for the purpose of funding debt service, 73.76 percent of which is paid by owners of residential property. The resulting approximately \$68.1 million in obligations represents about 4.35 percent of statewide property tax obligations.

Department of Finance and Administration  
2013 Property Taxes

Table 1  
Net Taxable Value for Property Tax Purposes by New Mexico County, 2013 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Bernalillo	\$14,243,476,048	\$10,635,811,025	\$3,607,665,023	\$14,243,476,048			
Catron	\$123,992,815	\$75,371,855	\$48,620,960	\$123,992,815			
Chaves	\$1,145,602,834	\$574,986,059	\$449,343,884	\$1,024,329,943	\$101,678,708	\$19,594,183	\$121,272,891
Cibola	\$311,345,382	\$114,388,182	\$196,957,200	\$311,345,382			
Colfax	\$623,863,938	\$370,095,726	\$215,484,017	\$585,579,743	\$32,443,544	\$5,840,651	\$38,284,195
Curry	\$772,963,688	\$482,473,199	\$290,490,489	\$772,963,688			
De Baca	\$61,861,080	\$13,300,987	\$48,560,093	\$61,861,080			
Dona Ana	\$3,874,858,844	\$2,627,437,876	\$1,247,420,968	\$3,874,858,844			
Eddy	\$4,335,095,515	\$521,327,359	\$1,149,935,867	\$1,671,263,226	\$2,220,779,395	\$443,052,894	\$2,663,832,289
Grant	\$748,601,307	\$391,946,153	\$207,164,165	\$599,110,318	\$149,490,989		\$149,490,989
Guadalupe	\$122,108,862	\$29,403,023	\$92,705,839	\$122,108,862			
Harding	\$110,453,194	\$4,597,641	\$70,817,638	\$75,415,279	\$29,448,190	\$5,589,725	\$35,037,915
Hidalgo	\$155,721,854	\$22,779,411	\$132,942,443	\$155,721,854			
Lea	\$3,566,667,211	\$444,442,585	\$924,262,206	\$1,368,704,791	\$1,837,287,307	\$360,675,114	\$2,197,962,420
Lincoln	\$1,131,149,006	\$794,775,887	\$336,373,119	\$1,131,149,006			
Los Alamos	\$691,665,036	\$599,393,400	\$92,271,636	\$691,665,036			
Luna	\$533,967,808	\$234,882,617	\$299,085,191	\$533,967,808			
McKinley	\$819,302,678	\$264,429,332	\$552,888,231	\$817,317,563	\$1,650,643	\$334,472	\$1,985,115
Mora	\$118,241,121	\$64,050,969	\$54,190,152	\$118,241,121			
Otero	\$1,031,184,626	\$705,760,881	\$325,423,745	\$1,031,184,626			
Quay	\$192,450,182	\$87,716,211	\$100,916,630	\$188,632,841	\$3,220,242	\$597,098	\$3,817,341
Rio Arriba	\$1,360,279,905	\$488,925,019	\$297,183,698	\$786,108,717	\$477,368,259	\$96,802,929	\$574,171,188
Roosevelt	\$340,077,016	\$140,808,592	\$180,803,373	\$321,611,965	\$15,463,151	\$3,001,900	\$18,465,051
San Juan	\$3,653,470,195	\$1,300,934,841	\$1,612,407,271	\$2,913,342,112	\$617,524,174	\$122,603,908	\$740,128,083
San Miguel	\$538,325,884	\$362,871,491	\$175,454,393	\$538,325,884			
Sandoval	\$3,152,673,758	\$2,380,224,568	\$762,409,655	\$3,142,634,223	\$8,192,977	\$1,846,558	\$10,039,535
Santa Fe	\$6,755,055,876	\$5,215,975,384	\$1,539,080,492	\$6,755,055,876			
Sierra	\$298,794,409	\$176,630,851	\$122,163,558	\$298,794,409			
Socorro	\$244,291,271	\$129,767,122	\$114,524,149	\$244,291,271			
Taos	\$1,349,589,815	\$832,856,152	\$516,733,663	\$1,349,589,815			
Torrance	\$351,607,630	\$165,874,548	\$185,733,082	\$351,607,630			
Union	\$194,946,009	\$33,527,415	\$135,158,992	\$168,686,407	\$22,166,166	\$4,093,436	\$26,259,602
Valencia	\$1,283,250,950	\$910,969,540	\$372,281,410	\$1,283,250,950			
Total	\$54,236,935,745	\$31,198,735,901	\$16,457,453,232	\$47,656,189,133	\$5,516,713,745	\$1,064,032,866	\$6,580,746,612
Percent	100.0	57.5	30.3	87.9	10.2	2.0	12.1

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

Table 2  
Property Tax Obligations<sup>1</sup> by New Mexico County, 2013 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Bernalillo	\$580,756,187	\$420,869,575	\$159,886,612	\$580,756,187			
Catron	\$1,918,349	\$1,097,371	\$820,977	\$1,918,349			
Chaves	\$28,862,899	\$13,979,522	\$12,139,060	\$26,118,582	\$2,300,687	\$443,630	\$2,744,317
Cibola	\$9,913,249	\$3,419,220	\$6,494,029	\$9,913,249			
Colfax	\$12,901,742	\$7,128,616	\$5,047,933	\$12,176,548	\$614,558	\$110,636	\$725,194
Curry	\$17,360,318	\$10,830,918	\$6,529,400	\$17,360,318			
De Baca	\$1,556,282	\$340,903	\$1,215,378	\$1,556,282			
Dona Ana	\$109,975,487	\$70,761,182	\$39,214,306	\$109,975,487			
Eddy	\$84,206,310	\$10,584,275	\$22,566,886	\$33,151,160	\$42,566,041	\$8,489,109	\$51,055,150
Grant	\$14,686,083	\$6,604,658	\$4,728,656	\$11,333,315	\$3,352,769		\$3,352,769
Guadalupe	\$3,379,913	\$758,624	\$2,621,289	\$3,379,913	\$0	\$0	\$0
Harding	\$2,238,880	\$83,835	\$1,441,749	\$1,525,584	\$599,502	\$113,793	\$713,295
Hidalgo	\$3,325,409	\$441,491	\$2,883,918	\$3,325,409			
Lea	\$96,969,749	\$11,214,500	\$25,939,905	\$37,154,405	\$50,007,416	\$9,807,928	\$59,815,344
Lincoln	\$26,281,909	\$17,733,872	\$8,548,037	\$26,281,909			
Los Alamos	\$15,542,898	\$13,195,046	\$2,347,852	\$15,542,898			
Luna	\$12,194,806	\$5,174,214	\$7,020,593	\$12,194,806			
McKinley	\$28,457,619	\$8,610,764	\$19,780,608	\$28,391,372	\$55,085	\$11,162	\$66,247
Mora	\$2,557,575	\$1,252,829	\$1,304,746	\$2,557,575			
Otero	\$24,306,810	\$15,313,371	\$8,993,438	\$24,306,810			
Quay	\$4,638,914	\$1,897,500	\$2,667,479	\$4,564,980	\$62,370	\$11,565	\$73,934
Rio Arriba	\$32,180,063	\$9,125,423	\$8,018,368	\$17,143,791	\$12,500,906	\$2,535,366	\$15,036,272
Roosevelt	\$7,419,505	\$3,309,399	\$3,812,118	\$7,121,517	\$249,466	\$48,522	\$297,988
San Juan	\$90,771,207	\$29,745,676	\$41,763,142	\$71,508,818	\$16,071,559	\$3,190,830	\$19,262,389
San Miguel	\$13,083,654	\$7,815,988	\$5,267,666	\$13,083,654			
Sandoval	\$106,207,335	\$78,526,838	\$27,382,022	\$105,908,860	\$243,577	\$54,898	\$298,475
Santa Fe	\$146,924,966	\$103,114,007	\$43,810,959	\$146,924,966			
Sierra	\$6,340,810	\$3,606,934	\$2,733,876	\$6,340,810			
Socorro	\$7,419,195	\$3,789,588	\$3,629,607	\$7,419,195			
Taos	\$23,344,151	\$12,611,159	\$10,732,992	\$23,344,151			
Torrance	\$8,096,829	\$3,866,134	\$4,230,695	\$8,096,829			
Union	\$3,577,275	\$607,554	\$2,516,481	\$3,124,034	\$382,588	\$70,653	\$453,241
Valencia	\$39,203,422	\$26,476,066	\$12,727,355	\$39,203,422			
Total	\$1,566,599,801	\$903,887,052	\$508,818,133	\$1,412,705,185	\$129,006,524	\$24,888,093	\$153,894,616
Percent	100.0	57.7	32.5	90.2	8.2	1.6	9.8

Information source: calculated from rate certificate files issued by the New Mexico Department of Finance and Administration.

<sup>1</sup>Obligations are the product of rates and net taxable value, or revenues assuming 100% collection. These are total property tax obligations of property tax owners within the county for all property tax recipients -- school districts, municipalities, counties and other jurisdictions within the county.

Department of Finance and Administration  
2013 Property Taxes

Table 3: Distribution of New Mexico Property Tax Obligations by Recipient, 2013 Tax Year

Recipient	Total	Residential	Non-Residential	Ad Valorem Production & Equipment	Percent of Total			
					Total	Residential	Non-Residential	Ad Valorem Production & Equipment
<b>State Debt Service</b>	<b>\$73,692,226</b>	<b>\$42,367,988</b>	<b>\$22,374,423</b>	<b>\$8,949,815</b>	<b>4.7</b>	<b>2.7</b>	<b>1.4</b>	<b>0.6</b>
County Operating	\$444,593,127	\$211,496,005	\$172,684,416	\$60,412,706	28.4	13.5	11.0	3.9
County Debt Service	\$35,705,292	\$26,441,561	\$9,074,927	\$188,804	2.3	1.7	0.6	0.0
County Other	\$5,428,002	\$3,122,289	\$1,929,923	\$375,790	0.3	0.2	0.1	0.0
<b>Total County</b>	<b>\$485,722,028</b>	<b>\$241,056,380</b>	<b>\$183,688,318</b>	<b>\$60,977,329</b>	<b>31.0</b>	<b>15.4</b>	<b>11.7</b>	<b>3.9</b>
Municipal Operating	\$150,832,810	\$103,964,868	\$46,278,085	\$589,857	9.6	6.6	3.0	0.0
Municipal Debt Service	\$68,124,405	\$50,254,896	\$17,868,562	\$1,147	4.3	3.2	1.1	0.0
Municipal Other	\$4,123,138	\$2,817,583	\$1,305,555	\$0	0.3	0.2	0.1	0.0
<b>Total Municipal</b>	<b>\$223,081,275</b>	<b>\$157,037,796</b>	<b>\$65,452,476</b>	<b>\$591,004</b>	<b>14.2</b>	<b>10.0</b>	<b>4.2</b>	<b>0.0</b>
School District Operating	\$19,364,168	\$8,221,141	\$7,874,660	\$3,268,367	1.2	0.5	0.5	0.2
School District Debt Service	\$249,609,638	\$150,646,772	\$80,457,589	\$18,505,277	15.9	9.6	5.1	1.2
School District Capital Improvement	\$106,723,253	\$60,888,163	\$32,673,597	\$13,161,493	6.8	3.9	2.1	0.8
School District HB-33	\$106,087,270	\$63,015,101	\$27,461,774	\$15,610,394	6.8	4.0	1.8	1.0
School District Educational Technology	\$15,342,966	\$9,205,247	\$5,155,491	\$982,227	1.0	0.6	0.3	0.1
<b>Total School District</b>	<b>\$497,127,295</b>	<b>\$291,976,425</b>	<b>\$153,623,111</b>	<b>\$51,527,759</b>	<b>31.7</b>	<b>18.6</b>	<b>9.8</b>	<b>3.3</b>
Higher Education Operating	\$119,067,094	\$64,558,013	\$37,119,538	\$17,391,542	7.6	4.1	2.4	1.1
Higher Education Debt Service	\$26,561,004	\$17,365,054	\$8,620,263	\$575,688	1.7	1.1	0.6	0.0
<b>Total Higher Education</b>	<b>\$145,680,174</b>	<b>\$81,955,463</b>	<b>\$45,757,480</b>	<b>\$17,967,230</b>	<b>9.3</b>	<b>5.2</b>	<b>2.9</b>	<b>1.1</b>
Hospital Operating	\$137,804,893	\$89,110,984	\$37,044,660	\$11,649,249	8.8	5.7	2.4	0.7
Hospital Debt Service	\$3,155,943	\$249,354	\$674,971	\$2,231,618	0.2	0.0	0.0	0.1
<b>Total Hospitals</b>	<b>\$140,960,836</b>	<b>\$89,360,337</b>	<b>\$37,719,632</b>	<b>\$13,880,867</b>	<b>9.0</b>	<b>5.7</b>	<b>2.4</b>	<b>0.9</b>
Conservancy Districts	\$335,100	\$132,594	\$202,507	\$0	0.0	0.0	0.0	0.0
<b>Grand Total</b>	<b>\$1,566,599,801</b>	<b>\$903,887,052</b>	<b>\$508,818,133</b>	<b>\$153,894,616</b>	<b>100.0</b>	<b>57.7</b>	<b>32.5</b>	<b>9.8</b>

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files. Notes: 1) Sums do not necessarily equal totals due to rounding. Some conservancy district obligations are not included above because their rates apply to other measurements (e.g., water consumed) rather than net taxable value.

Table 4: Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients -- 2013 Tax Year

	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
<b>State Obligations</b>				
Percent Funding Debt Service	100.0	100.0	100.0	100.0
<b>County Obligations -- Percent Funding:</b>				
Operations	91.5	87.7	94.0	99.1
Debt Service	7.4	11.0	4.9	0.3
Other	1.1	1.3	1.1	0.6
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Municipal Obligations -- Percent Funding:</b>				
Operations	67.6	66.2	70.7	99.8
Debt Service	30.5	32.0	27.3	0.2
Other	1.8	1.8	2.0	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>School District Obligations -- Percent Funding:</b>				
Operations	3.9	2.8	5.1	6.3
Debt Service	50.2	51.6	52.4	35.9
Capital Improvement	21.5	20.9	21.3	25.5
School Building (HB-33)	21.3	21.6	17.9	30.3
Education Technology	3.1	3.2	3.4	1.9
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Higher Education Obligations -- Percent Funding:</b>				
Operations:	81.7	78.8	81.1	96.8
Debt Service	18.2	21.2	18.8	3.2
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Hospital Obligations -- Percent Funding:</b>				
Operations:	97.8	99.7	98.2	83.9
Debt Service	2.2	0.3	1.8	16.1
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files. Note: The Percentages listed on Table 4 were calculated from corresponding amounts in Table 3.

Table 5: Distribution of Net Taxable Value In and Outside of Municipalities 2013 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$20,570,430,277	\$10,628,305,624	\$31,198,735,901
Percent of Total Residential	65.9	34.1	100.0
Non-residential	\$8,796,411,838	\$14,241,788,006	\$23,038,199,844
Percent of Total Nonresidential	38.2	61.8	100.0
<b>Totals*</b>	<b>\$29,366,842,115</b>	<b>\$24,870,093,630</b>	<b>\$54,236,935,745</b>
Percent Residential	70.0	42.7	54.1
Percent Nonresidential	30.0	57.3	45.9
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Information source: compiled from NM Department of Finance and Administration rate certificate files.

Department of Finance and Administration  
2013 Property Tax

**Table 6: Weighted Average Property Tax Rates by County in Mill<sup>2</sup>  
2013 Tax Year<sup>2</sup>**

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.057	43.991	N/A	N/A
Catron	12.383	16.058	N/A	N/A
Chaves	24.521	27.042	19.905	19.922
Cibola	26.587	29.927	N/A	N/A
Colfax	18.901	23.179	18.814	18.814
Curry	23.528	22.992	N/A	N/A
De Baca	26.084	25.404	N/A	N/A
Dona Ana	26.600	31.492	N/A	N/A
Eddy	20.640	19.954	19.193	19.190
Grant	16.863	22.906	22.968	N/A
Guadalupe	25.037	28.027	22.241	22.241
Harding	17.272	18.516	18.484	18.484
Hidalgo	19.750	21.703	N/A	N/A
Lea	24.875	27.319	26.771	26.735
Lincoln	21.356	26.374	N/A	N/A
Los Alamos	21.811	25.464	N/A	N/A
Luna	20.692	22.710	N/A	N/A
McKinley	31.503	35.162	32.389	32.389
Mora	19.762	23.977	N/A	N/A
Otero	21.875	27.659	N/A	N/A
Quay	20.565	26.305	18.990	18.990
Rio Arriba	15.467	25.003	24.369	24.335
Roosevelt	24.672	21.959	18.004	18.002
San Juan	22.074	25.110	24.058	24.052
San Miguel	21.762	30.293	N/A	N/A
Sandoval	32.491	35.140	29.715	29.715
Santa Fe	19.230	28.176	N/A	N/A
Sierra	22.250	24.711	N/A	N/A
Socorro	28.993	31.686	N/A	N/A
Taos	14.199	19.840	N/A	N/A
Torrance	22.127	21.366	N/A	N/A
Union	18.423	19.244	17.260	17.260
Valencia	28.840	34.045	N/A	N/A
Mean	28.468	30.739	23.143	23.125
Median	21.875	25.404	21.073	19.922

Information source: calculated from DFA rate certificate files. <sup>1</sup>Expressed in mills or \$ per \$1,000 in net taxable value. <sup>2</sup>Total obligations/total net taxable value or rate in each jurisdiction weighted by net taxable value in the jurisdiction.  
Note: Grant County only has Copper Production.

**Table 7: Approximate Property Tax Obligations as a Percent of  
Assessed Value by County, 2013 Tax Year<sup>1</sup>**

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.319	1.477	N/A	N/A	1.359
Catron	0.485	0.563	N/A	N/A	0.516
Chaves	0.810	0.901	0.754	0.755	0.840
Cibola	0.996	1.099	N/A	N/A	1.061
Colfax	0.642	0.781	0.631	0.631	0.689
Curry	0.748	0.749	N/A	N/A	0.749
De Baca	0.854	0.834	N/A	N/A	0.839
Dona Ana	0.898	1.048	N/A	N/A	0.946
Eddy	0.677	0.654	0.639	0.639	0.647
Grant	0.562	0.761	0.748	N/A	0.654
Guadalupe	0.860	0.943	N/A	N/A	0.923
Harding	0.608	0.679	0.679	0.679	0.676
Hidalgo	0.646	0.723	N/A	N/A	0.712
Lea	0.841	0.936	0.907	0.906	0.906
Lincoln	0.744	0.847	N/A	N/A	0.774
Los Alamos	0.734	0.848	N/A	N/A	0.749
Luna	0.734	0.782	N/A	N/A	0.761
McKinley	1.085	1.193	1.112	1.112	1.158
Mora	0.652	0.803	N/A	N/A	0.721
Otero	0.723	0.921	N/A	N/A	0.786
Quay	0.721	0.881	0.646	0.646	0.803
Rio Arriba	0.622	0.899	0.873	0.873	0.789
Roosevelt	0.783	0.703	0.538	0.539	0.727
San Juan	0.762	0.863	0.868	0.868	0.828
San Miguel	0.718	1.001	N/A	N/A	0.810
Sandoval	1.100	1.197	0.991	0.991	1.123
Santa Fe	0.659	0.949	N/A	N/A	0.725
Sierra	0.681	0.746	N/A	N/A	0.707
Socorro	0.973	1.056	N/A	N/A	1.012
Taos	0.505	0.692	N/A	N/A	0.577
Torrance	0.777	0.759	N/A	N/A	0.768
Union	0.604	0.621	0.575	0.575	0.612
Valencia	0.969	1.140	N/A	N/A	1.018
Total	0.966	1.031	0.779	0.780	0.963

Information source: calculated from DFA rate certificate files

<sup>1</sup>Obligations divided by net taxable value multiplied by 3; does not account for property tax exemptions because data on them is not currently available.

**Table 8  
New Mexico County Operating Rates -- Imposed and  
Remaining Authority in Mills, 2013 Tax Year**

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority <sup>1</sup>
Bernalillo	7.320	10.750	N/A	10.750	1.100
<b>Catron</b>	<b>9.719</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Chaves	6.621	10.350	10.350	10.350	1.500
<b>Cibola</b>	<b>8.897</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Colfax	7.123	10.350	10.350	10.350	1.500
Curry	8.875	9.850	N/A	9.850	2.000
<b>De Baca</b>	<b>11.231</b>	<b>11.231</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Dona Ana</b>	<b>9.103</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Eddy	6.357	7.500	7.500	7.500	4.350
<b>Grant</b>	<b>6.310</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Guadalupe</b>	<b>8.853</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
Harding	8.686	10.850	10.850	10.850	1.000
<b>Hidalgo</b>	<b>9.687</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Lea	7.580	10.600	10.600	10.600	1.250
Lincoln	5.164	8.096	N/A	11.600	0.250
Los Alamos	5.599	8.850	N/A	8.850	3.000
<b>Luna</b>	<b>9.809</b>	<b>11.682</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>McKinley</b>	<b>5.859</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Mora</b>	<b>7.186</b>	<b>11.103</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Otero</b>	<b>7.048</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Quay</b>	<b>6.801</b>	<b>10.321</b>	<b>10.350</b>	<b>11.850</b>	<b>0.000</b>
<b>Rio Arriba</b>	<b>4.405</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
Roosevelt	10.647	10.814	10.850	10.850	1.000
San Juan	5.810	8.000	8.500	8.500	3.350
<b>San Miguel</b>	<b>5.323</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Sandoval	6.137	10.350	10.350	10.350	1.500
<b>Santa Fe</b>	<b>5.219</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Sierra</b>	<b>9.379</b>	<b>11.619</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Socorro</b>	<b>8.846</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Taos</b>	<b>5.702</b>	<b>10.602</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Torrance</b>	<b>10.777</b>	<b>11.356</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Union	7.239	9.150	9.150	9.150	2.700
<b>Valencia</b>	<b>6.519</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>

<sup>1</sup> 11.85 mill maximum allowed by law less the imposed rate.

Information source: compiled from DFA rate certificate files.

Department of Finance and Administration  
2013 Property Tax Facts

**Table 9**  
**Per Capita Property Tax Obligations by New Mexico County, 2013 Tax Year**

County	Estimated Population, 2012 <sup>1</sup>	Per Capita Annual Property Tax Obligations <sup>2</sup>				Ad Valorem: <sup>3</sup>		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	673,460	\$862	\$625	\$237	\$862			
Catron	3,658	\$524	\$300	\$224	\$524			
Chaves	65,784	\$439	\$213	\$185	\$397	\$35	\$7	\$42
Cibola	27,334	\$363	\$125	\$238	\$363			
Colfax	13,223	\$976	\$539	\$382	\$921	\$46	\$8	\$55
Curry	49,938	\$348	\$217	\$131	\$348			
De Baca	1,927	\$808	\$177	\$631	\$808			
Dona Ana	214,445	\$513	\$330	\$183	\$513			
Eddy	54,419	\$1,547	\$194	\$415	\$609	\$782	\$156	\$938
Grant	29,388	\$500	\$225	\$161	\$386	\$114		\$114
Guadalupe	4,603	\$734	\$165	\$569	\$734	\$0	\$0	\$0
Harding	707	\$3,167	\$119	\$2,039	\$2,158	\$848	\$161	\$1,009
Hidalgo	4,794	\$694	\$92	\$602	\$694			
Lea	66,338	\$1,462	\$169	\$391	\$560	\$754	\$148	\$902
Lincoln	20,309	\$1,294	\$873	\$421	\$1,294			
Los Alamos	18,159	\$856	\$727	\$129	\$856			
Luna	25,041	\$487	\$207	\$280	\$487			
McKinley	73,016	\$390	\$118	\$271	\$389	\$1	\$0	\$1
Mora	4,705	\$544	\$266	\$277	\$544			
Otero	66,041	\$368	\$232	\$136	\$368			
Quay	8,769	\$529	\$216	\$304	\$521	\$7	\$1	\$8
Rio Arriba	40,318	\$798	\$226	\$199	\$425	\$310	\$63	\$373
Roosevelt	20,419	\$363	\$162	\$187	\$349	\$12	\$2	\$15
San Juan	128,529	\$706	\$231	\$325	\$556	\$125	\$25	\$150
San Miguel	28,891	\$453	\$271	\$182	\$453			
Sandoval	135,588	\$783	\$579	\$202	\$781	\$2	\$0	\$2
Santa Fe	146,375	\$1,004	\$704	\$299	\$1,004			
Sierra	11,895	\$533	\$303	\$230	\$533			
Socorro	17,603	\$421	\$215	\$206	\$421			
Taos	32,779	\$712	\$385	\$327	\$712			
Torrance	16,021	\$505	\$241	\$264	\$505			
Union	4,431	\$807	\$137	\$568	\$705	\$86	\$16	\$102
Valencia	76,631	\$512	\$346	\$166	\$512			
Total/Average	2,085,538	\$751	\$433	\$244	\$677	\$62	\$12	\$74

<sup>1</sup>Source: New Mexico County Populations from the Census Bureau, published by the University of New Mexico's Bureau of Business and Economic Research: <http://bber.unm.edu/demograp2.htm>

<sup>2</sup>Source: New Mexico Department and Finance and Administration rate certificate files -- all data

except population estimates. <sup>3</sup>Zero figures in the ad valorem columns indicate amounts less than \$1.

**Table 10**  
**Property Tax Collection Rate by County, 2013 Tax Year**

County	Collection Rate*	County	Collection Rate*
Bernalillo	98.02%	McKinley	97.33%
Catron	95.47%	Mora	91.28%
Chaves	98.13%	Otero	97.03%
Cibola	93.52%	Quay	95.36%
Colfax	93.98%	Rio Arriba	93.62%
Curry	98.11%	Roosevelt	97.02%
De Baca	97.99%	San Juan	96.62%
Dona Ana	97.35%	San Miguel	90.36%
Eddy	98.26%	Sandoval	96.20%
Grant	96.49%	Santa Fe	96.84%
Guadalupe	96.48%	Sierra	92.29%
Harding	99.39%	Socorro	93.85%
Hidalgo	95.71%	Taos	94.85%
Lea	98.00%	Torrance	94.01%
Lincoln	97.51%	Union	97.63%
Los Alamos	98.98%	Valencia	94.01%
Luna	94.48%	Average	95.94%

Information source: DFA rate certificate files.

\*Applicable to traditional residential and non-residential properties. Collection rates on ad valorem production and equipment taxes average close to 100%.

**Department of Finance and Administration  
2013 Property Tax**

**Table 11: Net Taxable Value by New Mexico County, 2013 Tax Year  
Percent of Statewide Total and Rank**

County	Total		Non-residential						Ad Valorem			
	Total	Rank	Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	26.3	1	34.1	1	21.9	1	29.9				N/A	
Catron	0.2	29	0.2	27	0.3	32	0.3	29			N/A	
Chaves	2.1	11	1.8	11	2.7	10	2.1	12	1.8	1.8	1.8	6
Cibola	0.6	23	0.4	25	1.2	19	0.7	23				N/A
Colfax	1.2	18	1.2	17	1.3	17	1.2	18	0.6	0.5	0.6	7
Curry	1.4	15	1.5	14	1.8	16	1.6	15				N/A
De Baca	0.1	33	0.0	32	0.3	33	0.1	33				N/A
Dona Ana	7.1	4	8.4	3	7.6	4	8.1	3				N/A
Eddy	8.0	3	1.7	12	7.0	5	3.5	6	40.3	41.6	40.5	1
Grant	1.4	16	1.3	16	1.3	18	1.3	17	2.7		2.3	5
Guadalupe	0.2	30	0.1	30	0.6	28	0.3	30	0.0	0.0	0.0	N/A
Harding	0.2	32	0.0	33	0.4	30	0.2	32	0.5	0.5	0.5	8
Hidalgo	0.3	28	0.1	31	0.8	24	0.3	28				N/A
Lea	6.6	6	1.4	15	5.6	6	2.9	7	33.3	33.9	33.4	2
Lincoln	2.1	12	2.5	8	2.0	12	2.4	10				N/A
Los Alamos	1.3	17	1.9	10	0.6	29	1.5	16				N/A
Luna	1.0	20	0.8	20	1.8	14	1.1	20				N/A
McKinley	1.5	14	0.8	19	3.4	8	1.7	13	0.0	0.0	0.0	13
Mora	0.2	31	0.2	28	0.3	31	0.2	31				N/A
Otero	1.9	13	2.3	9	2.0	13	2.2	11				N/A
Quay	0.4	27	0.3	26	0.6	27	0.4	26	0.1	0.1	0.1	12
Rio Arriba	2.5	8	1.6	13	1.8	15	1.6	14	8.7	9.1	8.7	4
Roosevelt	0.6	22	0.5	23	1.1	21	0.7	22	0.3	0.3	0.3	10
San Juan	6.7	5	4.2	5	9.8	2	6.1	5	11.2	11.5	11.2	3
San Miguel	1.0	19	1.2	18	1.1	22	1.1	19				N/A
Sandoval	5.8	7	7.6	4	4.6	7	6.6	4	0.1	0.2	0.2	11
Santa Fe	12.5	2	16.7	2	9.4	3	14.2	2				N/A
Sierra	0.6	24	0.6	21	0.7	25	0.6	24				N/A
Socorro	0.5	25	0.4	24	0.7	26	0.5	25				N/A
Taos	2.5	9	2.7	7	3.1	9	2.8	8				N/A
Torrance	0.6	21	0.5	22	1.1	20	0.7	21				N/A
Union	0.4	26	0.1	29	0.8	23	0.4	27	0.4	0.4	0.4	9
Valencia	2.4	10	2.9	6	2.3	11	2.7	9				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

Source: NM Department of Finance and Administration property tax rate certificate files.

**Table 12: Property Tax Obligations by New Mexico County, 2013 Tax Year  
Percent of Statewide Total and Rank**

County	Total		Non-residential						Ad Valorem			
	Total	Rank	Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	37.1	1	46.7	1	32.5	1	41.5	1				N/A
Catron	0.1	32	0.1	28	0.2	33	0.1	31				N/A
Chaves	1.8	10	1.5	9	2.4	10	1.8	10	1.7	1.7	1.7	5
Cibola	0.6	21	0.3	25	1.2	17	0.6	21				N/A
Colfax	0.9	18	0.8	18	1.0	19	0.9	18	0.7	0.6	0.6	7
Curry	1.1	15	1.2	12	1.3	15	1.2	14				N/A
De Baca	0.1	33	0.0	32	0.2	32	0.1	32				N/A
Dona Ana	7.0	3	7.9	4	7.7	4	7.8	3				N/A
Eddy	5.0	7	1.2	14	4.4	7	2.3	8	27.3	28.2	27.5	2
Grant	0.9	17	0.7	19	0.9	20	0.8	20	2.0		1.7	6
Guadalupe	0.2	29	0.1	29	0.5	27	0.2	28	0.0	0.0	0.0	N/A
Harding	0.1	31	0.0	33	0.3	30	0.1	33	0.4	0.4	0.4	8
Hidalgo	0.2	28	0.0	31	0.5	24	0.2	27				N/A
Lea	6.1	6	1.2	13	4.7	6	2.5	7	36.9	37.6	37.0	1
Lincoln	1.6	12	2.0	7	1.6	13	1.8	11				N/A
Los Alamos	1.0	16	1.5	10	0.5	29	1.1	15				N/A
Luna	0.7	20	0.6	20	1.3	16	0.8	19				N/A
McKinley	1.7	11	1.0	15	3.4	8	1.9	9	0.0	0.0	0.0	13
Mora	0.2	30	0.1	27	0.2	31	0.2	30				N/A
Otero	1.5	13	1.7	8	1.7	12	1.7	12				N/A
Quay	0.3	26	0.2	26	0.5	28	0.3	26	0.1	0.0	0.0	12
Rio Arriba	2.4	9	0.8	17	1.5	14	1.1	16	13.1	13.6	13.2	4
Roosevelt	0.5	23	0.4	24	0.7	22	0.5	24	0.2	0.2	0.2	10
San Juan	6.3	5	3.2	5	8.2	3	5.0	5	17.1	17.2	17.2	3
San Miguel	0.8	19	0.9	16	1.1	18	0.9	17				N/A
Sandoval	6.8	4	8.8	3	5.5	5	7.6	4	0.1	0.2	0.1	11
Santa Fe	9.5	2	11.6	2	8.9	2	10.6	2				N/A
Sierra	0.4	25	0.4	21	0.5	25	0.5	25				N/A
Socorro	0.5	24	0.4	22	0.7	23	0.5	23				N/A
Taos	1.4	14	1.3	11	2.0	11	1.6	13				N/A
Torrance	0.5	22	0.4	23	0.8	21	0.5	22				N/A
Union	0.2	27	0.1	30	0.5	26	0.2	29	0.3	0.3	0.3	9
Valencia	2.5	8	2.9	6	2.6	9	2.8	6				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

Source: NM Department of Finance and Administration property tax rate certificate files.

**Department of Finance and Administration  
2013 Property Tax**

**Table 13: Net Taxable Value by New Mexico County, 2013 Tax Year  
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	74.7	25.3	100.0	0.0	0.0	0.0
Catron	100.0	60.8	39.2	100.0	0.0	0.0	0.0
Chaves	100.0	50.2	39.2	89.4	8.9	1.7	10.6
Cibola	100.0	36.7	63.3	100.0	0.0	0.0	0.0
Colfax	100.0	59.3	34.5	93.9	5.2	0.9	6.1
Curry	100.0	62.4	37.6	100.0	0.0	0.0	0.0
De Baca	100.0	21.5	78.5	100.0	0.0	0.0	0.0
Dona Ana	100.0	67.8	32.2	100.0	0.0	0.0	0.0
Eddy	100.0	12.0	26.5	38.6	51.2	10.2	61.4
Grant	100.0	52.4	27.7	80.0	20.0	0.0	20.0
Guadalupe	100.0	24.1	75.9	100.0	0.0	0.0	0.0
Harding	100.0	4.2	64.1	68.3	26.7	5.1	31.7
Hidalgo	100.0	14.6	85.4	100.0	0.0	0.0	0.0
Lea	100.0	12.5	25.9	38.4	51.5	10.1	61.6
Lincoln	100.0	70.3	29.7	100.0	0.0	0.0	0.0
Los Alamos	100.0	86.7	13.3	100.0	0.0	0.0	0.0
Luna	100.0	44.0	56.0	100.0	0.0	0.0	0.0
McKinley	100.0	32.3	67.5	99.8	0.2	0.0	0.2
Mora	100.0	54.2	45.8	100.0	0.0	0.0	0.0
Otero	100.0	68.4	31.6	100.0	0.0	0.0	0.0
Quay	100.0	45.6	52.4	98.0	1.7	0.3	2.0
Rio Arriba	100.0	35.9	21.8	57.8	35.1	7.1	42.2
Roosevelt	100.0	41.4	53.2	94.6	4.5	0.9	5.4
San Juan	100.0	35.6	44.1	79.7	16.9	3.4	20.3
San Miguel	100.0	67.4	32.6	100.0	0.0	0.0	0.0
Sandoval	100.0	75.5	24.2	99.7	0.3	0.1	0.3
Santa Fe	100.0	77.2	22.8	100.0	0.0	0.0	0.0
Sierra	100.0	59.1	40.9	100.0	0.0	0.0	0.0
Socorro	100.0	53.1	46.9	100.0	0.0	0.0	0.0
Taos	100.0	61.7	38.3	100.0	0.0	0.0	0.0
Torrance	100.0	47.2	52.8	100.0	0.0	0.0	0.0
Union	100.0	17.2	69.3	86.5	11.4	2.1	13.5
Valencia	100.0	71.0	29.0	100.0	0.0	0.0	0.0
Average	100.0	57.5	30.3	87.9	10.2	2.0	12.1

Source: NM Department of Finance and Administration property tax rate certificate files.

**Table 14: Property Tax Obligations by New Mexico County, 2013 Tax Year  
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	72.5	27.5	100.0	0.0	0.0	0.0
Catron	100.0	57.2	42.8	100.0	0.0	0.0	0.0
Chaves	100.0	48.4	42.1	90.5	8.0	1.5	9.5
Cibola	100.0	34.5	65.5	100.0	0.0	0.0	0.0
Colfax	100.0	55.3	39.1	94.4	4.8	0.9	5.6
Curry	100.0	62.4	37.6	100.0	0.0	0.0	0.0
De Baca	100.0	21.9	78.1	100.0	0.0	0.0	0.0
Dona Ana	100.0	64.3	35.7	100.0	0.0	0.0	0.0
Eddy	100.0	12.6	26.8	39.4	50.5	10.1	60.6
Grant	100.0	45.0	32.2	77.2	22.8	0.0	22.8
Guadalupe	100.0	22.4	77.6	100.0	0.0	0.0	0.0
Harding	100.0	3.7	64.4	68.1	26.8	5.1	31.9
Hidalgo	100.0	13.3	86.7	100.0	0.0	0.0	0.0
Lea	100.0	11.6	26.8	38.3	51.6	10.1	61.7
Lincoln	100.0	67.5	32.5	100.0	0.0	0.0	0.0
Los Alamos	100.0	84.9	15.1	100.0	0.0	0.0	0.0
Luna	100.0	42.4	57.6	100.0	0.0	0.0	0.0
McKinley	100.0	30.3	69.5	99.8	0.2	0.0	0.2
Mora	100.0	49.0	51.0	100.0	0.0	0.0	0.0
Otero	100.0	63.0	37.0	100.0	0.0	0.0	0.0
Quay	100.0	40.9	57.5	98.4	1.3	0.2	1.6
Rio Arriba	100.0	28.4	24.9	53.3	38.8	7.9	46.7
Roosevelt	100.0	44.6	51.4	96.0	3.4	0.7	4.0
San Juan	100.0	32.8	46.0	78.8	17.7	3.5	21.2
San Miguel	100.0	59.7	40.3	100.0	0.0	0.0	0.0
Sandoval	100.0	73.9	25.8	99.7	0.2	0.1	0.3
Santa Fe	100.0	70.2	29.8	100.0	0.0	0.0	0.0
Sierra	100.0	56.9	43.1	100.0	0.0	0.0	0.0
Socorro	100.0	51.1	48.9	100.0	0.0	0.0	0.0
Taos	100.0	54.0	46.0	100.0	0.0	0.0	0.0
Torrance	100.0	47.7	52.3	100.0	0.0	0.0	0.0
Union	100.0	17.0	70.3	87.3	10.7	2.0	12.7
Valencia	100.0	67.5	32.5	100.0	0.0	0.0	0.0
Average	100.0	57.7	32.5	90.2	8.2	1.6	9.8

Source: NM Department of Finance and Administration property tax rate certificate files.

Department of Finance and Administration  
2013 Property Tax Facts

Table 15: Obligations for County Operating Purposes by County, 2013 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$116,636,536	\$77,854,137	\$38,782,399	\$116,636,536	\$0	\$0	\$0
Catron	\$1,308,697	\$732,539	\$576,158	\$1,308,697	\$0	\$0	\$0
Chaves	\$9,712,866	\$3,806,983	\$4,650,709	\$8,457,692	\$1,052,375	\$202,800	\$1,255,174
Cibola	\$3,351,654	\$1,017,712	\$2,333,943	\$3,351,654	\$0	\$0	\$0
Colfax	\$5,262,693	\$2,636,192	\$2,230,260	\$4,866,451	\$335,791	\$60,451	\$396,241
Curry	\$7,143,281	\$4,281,950	\$2,861,331	\$7,143,281	\$0	\$0	\$0
De Baca	\$694,762	\$149,383	\$545,378	\$694,762	\$0	\$0	\$0
Dona Ana	\$38,166,840	\$23,500,615	\$14,666,225	\$38,166,840	\$0	\$0	\$0
Eddy	\$31,917,339	\$3,314,078	\$8,624,519	\$11,938,597	\$16,655,845	\$3,322,897	\$19,978,742
Grant	\$6,699,544	\$2,473,180	\$2,454,895	\$4,928,076	\$1,771,468	\$0	\$1,771,468
Guadalupe	\$1,358,869	\$260,305	\$1,098,564	\$1,358,869	\$0	\$0	\$0
Harding	\$1,188,468	\$39,935	\$768,371	\$808,306	\$319,513	\$60,649	\$380,161
Hidalgo	\$1,796,032	\$220,664	\$1,575,368	\$1,796,032	\$0	\$0	\$0
Lea	\$36,464,456	\$3,368,875	\$9,797,179	\$13,166,054	\$19,475,245	\$3,823,156	\$23,298,402
Lincoln	\$6,827,499	\$4,104,223	\$2,723,277	\$6,827,499	\$0	\$0	\$0
Los Alamos	\$4,172,608	\$3,356,004	\$816,604	\$4,172,608	\$0	\$0	\$0
Luna	\$5,797,877	\$2,303,964	\$3,493,913	\$5,797,877	\$0	\$0	\$0
McKinley	\$8,124,541	\$1,549,291	\$6,551,726	\$8,101,017	\$19,560	\$3,963	\$23,524
Mora	\$1,061,944	\$460,270	\$601,673	\$1,061,944	\$0	\$0	\$0
Otero	\$8,830,474	\$4,974,203	\$3,856,271	\$8,830,474	\$0	\$0	\$0
Quay	\$1,677,628	\$596,558	\$1,041,561	\$1,638,118	\$33,330	\$6,180	\$39,509
Rio Arriba	\$12,479,270	\$2,153,715	\$3,521,627	\$5,675,342	\$5,656,814	\$1,147,115	\$6,803,929
Roosevelt	\$3,654,743	\$1,499,189	\$1,955,208	\$3,454,397	\$167,775	\$32,571	\$200,346
San Juan	\$26,378,714	\$7,558,431	\$12,899,258	\$20,457,690	\$4,940,193	\$980,831	\$5,921,025
San Miguel	\$4,010,700	\$1,931,565	\$2,079,135	\$4,010,700	\$0	\$0	\$0
Sandoval	\$22,602,287	\$14,607,438	\$7,890,940	\$22,498,378	\$84,797	\$19,112	\$103,909
Santa Fe	\$45,460,279	\$27,222,176	\$18,238,104	\$45,460,279	\$0	\$0	\$0
Sierra	\$3,076,039	\$1,656,621	\$1,419,418	\$3,076,039	\$0	\$0	\$0
Socorro	\$2,505,031	\$1,147,920	\$1,357,111	\$2,505,031	\$0	\$0	\$0
Taos	\$10,227,356	\$4,748,946	\$5,478,410	\$10,227,356	\$0	\$0	\$0
Torrance	\$3,896,815	\$1,787,630	\$2,109,185	\$3,896,815	\$0	\$0	\$0
Union	\$1,757,140	\$242,705	\$1,274,160	\$1,516,865	\$202,820	\$37,455	\$240,275
Valencia	\$10,350,145	\$5,938,610	\$4,411,535	\$10,350,145	\$0	\$0	\$0
Total	\$444,593,127	\$221,496,005	\$172,684,416	\$384,180,421	\$50,715,527	\$9,697,179	\$60,412,706

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

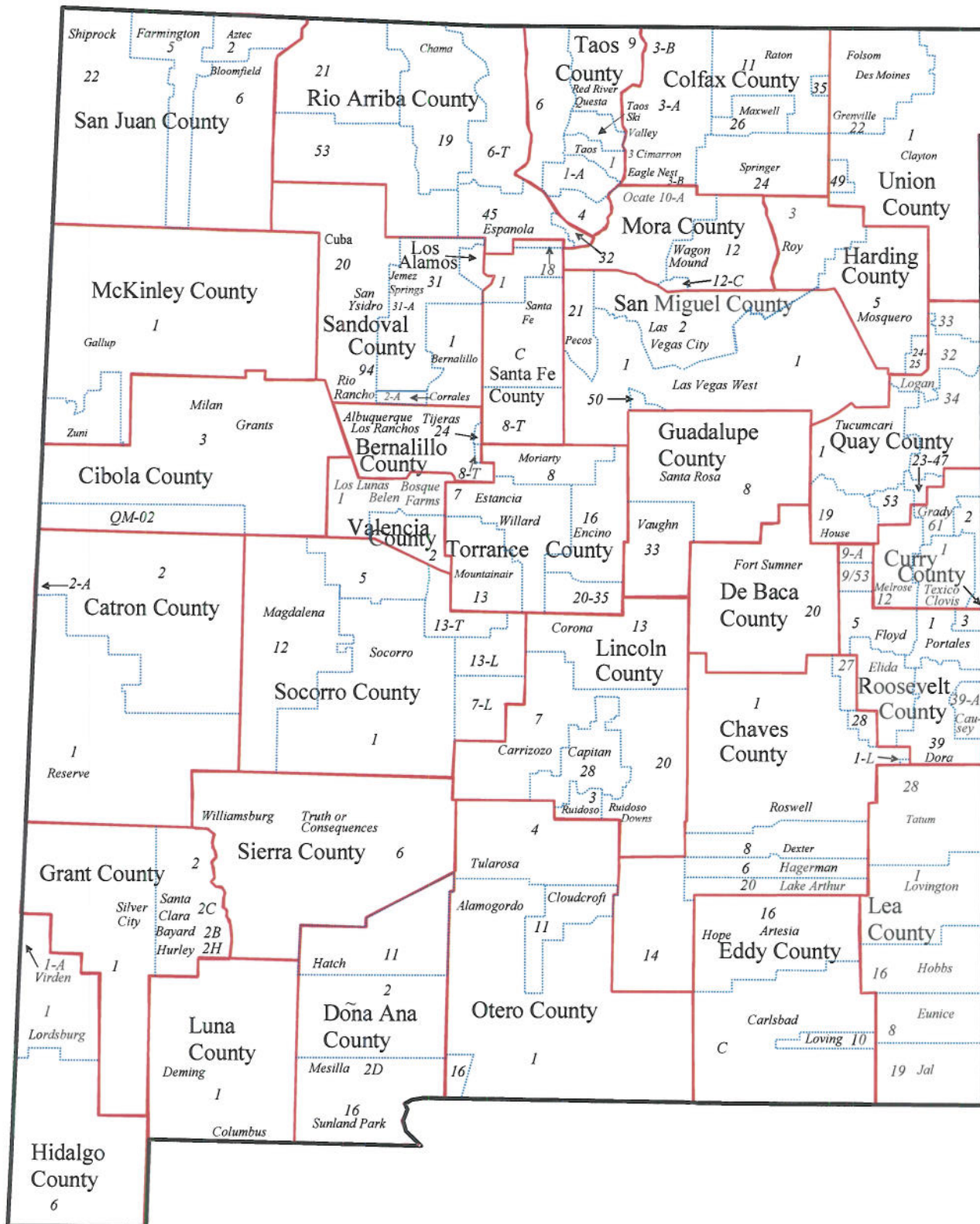
Table 16: Obligations for County Debt Service Purposes by County, 2013 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$17,742,079	\$13,248,269	\$4,493,810	\$17,742,079	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colfax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$188,605	\$117,724	\$70,880	\$188,605	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$376,745	\$254,659	\$122,086	\$376,745	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$893,684	\$467,907	\$247,314	\$715,221	\$178,463	\$0	\$178,463
Guadalupe	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hidalgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lea	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Alamos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Luna	\$0	\$0	\$0	\$0	\$0	\$0	\$0
McKinley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mora	\$202,674	\$109,788	\$92,886	\$202,674	\$0	\$0	\$0
Otero	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Arriba	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roosevelt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Miguel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sandoval	\$3,241,462	\$2,446,273	\$784,848	\$3,231,121	\$8,439	\$1,902	\$10,341
Santa Fe	\$11,086,785	\$8,560,758	\$2,526,027	\$11,086,785	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$472,896	\$251,201	\$221,694	\$472,896	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$336,428	\$158,713	\$177,715	\$336,428	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,163,934	\$826,267	\$337,667	\$1,163,934	\$0	\$0	\$0
Total	\$35,705,292	\$26,441,561	\$9,074,927	\$35,516,488	\$186,902	\$1,902	\$188,804

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

### Figure 2: Rate Location Map

Source: State of New Mexico, TRD Information Technology Division



Department of Finance and Administration  
2013 Property Tax

Table 17  
Property Tax Rates by Location -- 2013 Property Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Bernalillo	Albuquerque	12 In	41.715	45.995		Eddy	Artesia	16 In	21.053	22.686	22.722
	Los Ranchos	12 In	31.195	35.475		(continued)	Hope	16D In	23.694	28.111	
	Tijeras	12 In	31.055	36.700				C Out	16.166	17.697	17.697
	Corrales	2A In	0.508	0.508				10 Out	12.962	14.206	14.206
	Rio Rancho	R1-A NR	N/A	41.989				16 Out	19.244	20.461	20.497
		12 Out	30.195	34.475		Grant	Silver City	1 IN	18.044	24.856	
		8T	27.563	31.118			Hurley	2H IN	19.622	24.633	
		24 Out	27.563	31.118			Bayard	2B IN	19.595	26.083	
Catron	Reserve	1 In	15.480	17.935			Santa Clara	2C IN	18.999	25.223	
		1 Out	13.532	15.710				1 OUT	15.316	20.969	20.969
		2 Out	14.916	17.524				2 OUT	18.301	23.858	23.858
		2A Out	14.916	17.524		Guadalupe	Santa Rosa	8 IN	27.584	32.003	
Chaves	Roswell	1 in	26.017	30.797			Vaughn	33 IN	28.889	31.865	
	Hagerman	6 in	19.165	23.539				8 OUT	23.193	27.065	
	Dexter	8 in	23.362	28.482				33 OUT	21.239	24.215	
	Lake Arthur	20 In R	20.632	24.631		Harding	Roy	3 IN	19.462	22.417	
		1 Out R	18.867	22.925	21.925		Mosquero	5 IN	19.174	22.589	
		6 Out	18.330	22.336	21.336			3 OUT	17.911	20.192	20.192
		8 Out	23.161	27.301	26.301			5 OUT	17.915	20.364	20.364
		20 Out	18.535	22.512	22.517			24/25	16.094	18.359	
		14	15.371	19.174	19.210	Hidalgo	Lordsburg	1 IN	22.767	25.638	
		27/28	10.415	14.166			Virden	1A IN	21.466	24.710	
		28	N/A	N/A	14.210			1 OUT	20.229	22.485	
		1L	17.367	22.480				1A OUT	20.229	22.485	
Cibola	Grants	3 In	32.086	35.506				6	13.317	15.642	
	Milan	3A In	30.510	35.666		Lea	Lovington	1 IN	27.991	33.907	
		3 Out	27.564	30.951			Eunice	8 IN	30.391	36.757	36.757
		Qmo2	18.344	21.774			Hobbs	16 IN	25.869	31.808	31.955
Colfax	Cimarron	3 In	20.953	26.903			Jal	19 In	24.532	30.110	30.110
	Eagle Nest	3A In	17.527	21.979			Tatum	28 IN	25.697	30.955	
	Angel Fire	3B In	20.697	26.534				1 OUT	23.792	28.257	28.257
	Raton	11 in	18.216	23.903				8 OUT	24.373	29.107	29.107
	Springer	24 In	30.942	37.750				16 OUT	21.648	26.400	26.400
	Maxwell	26 In	22.980	29.11				19 OUT	18.064	22.460	22.460
		3 Out	15.865	19.253	19.253			28 OUT	22.326	26.730	26.730
		11 Out	12.823	16.253	16.253	Lincoln	Ruidoso	3 IN	26.885	28.977	
		24 Out	25.884	30.100			Ruidoso Downs	35 IN	28.731	34.034	
		26 Out	17.291	21.460			Carrizozo	7 IN	25.976	26.16	
		35	12.457	15.913			Corona	13 IN	20.958	24.224	
Curry	Clovis	1 In	23.052	24.700			Capitan	28 IN	19.86	23.447	
	Texico	2 In	20.249	21.511				3/35 OUT	21.743	24.526	
	Melrose	12 In	18.875	20.240				7 OUT	19.591	22.425	
	Grady	61 In	26.181	28.263				13 OUT	17.016	19.799	
		1 Out	19.681	20.975				20	21.112	23.883	
		2 Out	18.267	19.286				28 OUT	16.535	19.414	
		12 Out	16.931	18.015		Los Alamos	Los Alamos	1	22.014	25.445	
		61 Out	19.504	20.613		Luna	Deming	1 IN	23.889	25.921	
De Baca	Fort Sumner	20 In	26.889	26.923			Columbus	1A IN	23.349	28.541	
		20 Out	24.785	24.806				1 OUT	19.572	21.446	
Dona Ana	Las Cruces	2 In	29.170	32.443		McKinley	Gallup	1 IN	34.24	42.524	
	Mesilla	2D In	23.473	27.663				1 OUT	27.149	33.372	33.372
	Sunland Park	16 In	36.038	39.785				Zuni	23.695	29.686	
	Hatch	11 In	30.918	33.794		Mora	Wagon Mound	12 IN	23.95	28.511	
	Anthony	18in	29.210	32.135				1	19.165	23.503	
		2 Out	22.413	25.323				12 OUT	18.948	23.751	
		11 Out	25.418	28.294				12C	24.581	29.521	
		16 Out	29.210	32.135				1-A	18.948	23.751	
Eddy	Carlsbad	C In	21.879	23.922	23.922						
	Loving	10 In	14.756	16.140							

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

Department of Finance and Administration  
2013 Property Tax

Table 17  
Property Tax Rates by Location -- 2013 Property Tax Year (Continued)

County	Municipality	Tax District	0.000			County	Municipality	Tax District	0.000					
			Residential	Non-Residential	Production & Equipment				Residential	Non-Residential	Production & Equipment			
Otero	Alamogordo	1 IN	24.856	32.146		San Miguel (continued)	21 IN	13.019	20.527					
		4 IN	25.178	32.359			1 OUT	21.740	29.241					
		11 IN	16.110	22.555			2 OUT	21.004	28.554					
		1 OUT	18.345	23.626			21 OUT	12.577	19.219					
		4 OUT	19.711	24.709			50	15.413	22.815					
Quay	Tucumcari	11 OUT	15.181	20.330		Santa Fe	Santa Fe	C IN	20.737	29.890				
		16	26.092	31.041				Española	18 IN	19.510	27.411			
		1 IN	25.372	33.514					Edgewood	8T IN	19.445	26.201		
		House	19 IN	21.171	28.788						C OUT	18.655	26.197	
		Logan	32 IN	21.440	25.403					1	19.922	26.873		
		Roosevelt	San Jon	34 IN	21.536	27.512		8T	19.445	26.201				
				1 OUT	20.664	25.864		18 OUT	16.269	22.941				
				19 OUT	17.068	21.138		Sierra	T or C	6 IN	20.327	23.228		
				32 OUT	14.742	18.990				Williamsburg	6W IN	20.383	23.283	
				34 OUT	16.573	20.807				Elephant Butte	6 EB	23.092	24.828	
23/47	18.620			22.715		6 OUT	18.867			21.058				
33	14.742			18.990	18.990	Socorro	Socorro			1 IN	31.255	35.347		
Rio Arriba	Chama			53	15.865	19.995		Magdalena	12 IN	25.217	29.176			
				19 IN	21.515	30.434		1 OUT	26.317	29.534				
				Española	45 IN	17.276	26.940		12 OUT	24.510	27.601			
		19 OUT	18.035		26.799		5	29.055	32.422					
		21	16.104	25.635	25.635	7L	24.109	27.184						
		45 OUT	14.088	22.773		13L	21.534	24.558						
		53	12.407	21.338	21.338	13T	23.971	27.112						
		6T	17.111	25.918		Taos	Taos	1 IN	16.798	22.706				
		32	12.475	21.481				Questa	9 IN	17.189	23.577			
		Roosevelt	Portales	1 IN	26.280			25.427		Red River	9RR IN	19.502	25.510	
2 IN	20.202			20.520				Taos Ski Valley	8-18 IN	21.861	25.516			
Floyd	5 IN			16.901	16.621				1 OUT	14.211	18.785			
Causey	39A IN			19.902	20.106		1A	14.211	18.785					
Dora	39 IN			19.518	20.106		4	13.058	18.307					
	1 OUT			23.100	23.011		6	15.450	20.479					
2 OUT	18.458			18.419	18.546	9 OUT	13.329	18.352						
5 OUT	14.688			14.623	14.710	Torrance	Estancia	7 IN	22.164	21.609				
39 OUT	17.934			17.881	17.968			Willard	7W IN	24.832	24.966			
3	19.960			19.904				Moriarty	8 IN	26.463	26.309			
9/53	18.937	18.908		Mountainair	13 IN			25.845	27.178					
9A	20.140	20.051		Encino	16 IN			21.186	22.207					
Sandoval	Bernalillo	1 IN	27.287	34.367		7 OUT	20.727	21.198						
		Cuba	20 IN	28.656	37.045		8 OUT	24.319	25.023					
		Jemez Springs	31 IN	27.371	33.969		13 OUT	20.673	21.389					
		San Ysidro	31A IN	29.245	35.669		16 OUT	19.870	20.428					
		Corrales	2A IN	30.816	37.368		20 / 35	18.236	18.835					
		Rio Rancho	94 IN	35.341	37.840		Union	Clayton	1 IN	20.189	22.198			
			1 OUT	24.245	28.642				Des Moines	22D IN	21.761	23.901		
			20 OUT	25.033	29.395	29.715			Folsom	22F IN	20.043	24.388		
			31 out	23.623	28.019				Grenville	22G IN	23.511	26.613		
			2AC IN	30.746	37.298				1 OUT	15.251	17.260	17.260		
San Juan	Aztec	94 OUT	26.734	31.064		22 OUT	16.823	18.963						
		2 IN	24.521	30.306	30.670	49	26.000	28.900						
		Farmington	5 IN	22.450	26.929	26.929	Valencia	Los Lunas	1 IN	35.198	41.039			
		Bloomfield	6 IN	27.181	32.996	33.131			Bosque Farms	1 IN	29.955	35.209		
		2 OUT	19.934	23.797	23.797	Belen			2 IN	29.757	35.316			
		5 OUT	21.019	24.704	24.704	Peralta			PR IN	27.669	33.389			
		6 OUT	20.176	24.032	24.032	Rio Communities			1RC IN	0.000	0.000			
		22	20.355	24.108	24.108	1 OUT	27.669	33.389						
		61/20	26.939	32.761		2 OUT	24.193	29.893						
		San Miguel	Las Vegas	1 IN	28.266	36.286		3LL OUT	27.669	33.389				
2 IN	28.926			36.881		3BN OUT	24.193	29.893						
						PR OUT	27.669	33.389						

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

**Department of Finance and Administration  
2013 Property Tax**

**Table 18  
New Mexico's 105 Municipalities: Their Associated Counties**

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Farmington	San Juan	Peralta	Valencia
Albuquerque	Bernalillo	Floyd	Roosevelt	Portales	Roosevelt
Angel Fire	Colfax	Folsom	Union	Questa	Taos
Anthony	Dona Ana	Fort Sumner	De Baca	Raton	Colfax
Artesia	Eddy	Gallup	McKinley	Red River	Taos
Aztec	San Juan	Grady	Curry	Reserve	Catron
Bayard	Grant	Grants	Cibola	Rio Communities	Valencia
Belen	Valencia	Grenville	Union	Rio Rancho <sup>2</sup>	Sandoval
Bernalillo	Sandoval	Hagerman	Chaves	Roswell	Chaves
Bloomfield	San Juan	Hatch	Dona Ana	Roy	Harding
Bosque Farms	Valencia	Hobbs	Lea	Ruidoso	Lincoln
Capitan	Lincoln	Hope	Eddy	Ruidoso Downs	Lincoln
Carlsbad	Eddy	House	Quay	San Jon	Quay
Carrizozo	Lincoln	Hurley	Grant	San Ysidro	Sandoval
Causey	Roosevelt	Jal	Lea	Santa Clara	Grant
Chama	Rio Arriba	Jemez Springs	Sandoval	Santa Fe	Santa Fe
Cimarron	Colfax	Lake Arthur	Chaves	Santa Rosa	Guadalupe
Clayton	Union	Las Cruces	Dona Ana	Silver City	Grant
Cloudcroft	Otero	Las Vegas	San Miguel	Socorro	Socorro
Clovis	Curry	Logan	Quay	Springer	Colfax
Columbus	Luna	Lordsburg	Hidalgo	Sunland Park	Dona Ana
Corona	Lincoln	Los Alamos	Los Alamos	T or C	Sierra
Corrales	Sandoval	Los Lunas	Valencia	Taos	Taos
Cuba	Sandoval	Los Ranchos	Bernalillo	Taos Ski Valley	Taos
Deming	Luna	Loving	Eddy	Tatum	Lea
Des Moines	Union	Lovington	Lea	Texico	Curry
Dexter	Chaves	Magdalena	Socorro	Tijeras	Bernalillo
Dora	Roosevelt	Maxwell	Colfax	Tucumcari	Quay
Eagle Nest	Colfax	Melrose	Curry	Tularosa	Otero
Edgewood	Santa Fe	Mesilla	Dona Ana	Vaughn	Guadalupe
Elephant Butte	Sierra	Milan	Cibola	Virden	Hidalgo
Elida	Roosevelt	Moriarty	Torrance	Wagon Mound	Mora
Encino	Torrance	Mosquero	Harding	Willard	Torrance
Espanola <sup>1</sup>	Rio Arriba	Mountainair	Torrance	Williamsburg	Sierra
Estancia	Torrance	Pecos	San Miguel		
Eunice	Lea				

<sup>1</sup>A portion of Espanola containing roughly 25% of its net taxable value is in Rio Arriba County.

<sup>2</sup>A small portion -- less than 1% of Rio Rancho's net taxable value -- is in Bernalillo County.

Department of Finance and Administration  
2013 Property Tax

**Table 19**  
**Municipal Operating Rates Imposed and Remaining Authority, 2013 Tax Year**

Actual Rates:					Actual Rates:				
Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>
Alamogordo	5.058	7.064	7.064	0.586	Las Cruces	4.757	5.120	5.120	2.530
Albuquerque	6.544	6.544	6.544	1.106	<b>Las Vegas</b>	<b>6.873</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
<b>Angel Fire</b>	<b>4.832</b>	<b>7.281</b>	<b>7.650</b>	<b>0.000</b>	<b>Logan</b>	<b>7.583</b>	<b>6.892</b>	<b>7.650</b>	<b>0.000</b>
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.538	3.153	3.225	4.425
Artesia	1.809	2.225	2.225	5.425	Los Alamos	1.748	1.748	1.748	5.902
Aztec	4.571	6.873	6.873	0.777	<b>Los Lunas</b>	<b>7.529</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Bayard	1.294	2.225	2.225	5.425	Los Ranchos*	0.000	0.000	0.000	7.650
<b>Belen</b>	<b>5.564</b>	<b>5.423</b>	<b>7.650</b>	<b>0.000</b>	Loving	1.794	1.934	2.225	5.425
Bernalillo	3.125	5.725	5.725	1.925	Lovington	4.199	5.650	5.650	2.000
Bloomfield	4.882	6.984	7.000	0.650	Magdalena	0.707	1.575	2.225	5.425
Bosque Farms	2.286	1.820	3.725	3.925	<b>Maxwell</b>	<b>5.689</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Capitan	3.325	4.033	4.225	3.425	Melrose	1.944	2.225	2.225	5.425
Carlsbad	5.713	6.225	6.225	1.425	Mesilla	1.060	2.340	2.340	5.310
Carrizozo	6.385	3.735	7.225	0.425	<b>Milan</b>	<b>2.576</b>	<b>4.345</b>	<b>7.650</b>	<b>0.000</b>
Causey	1.678	2.225	2.225	5.425	Moriarty	2.144	1.286	2.225	5.425
Chama	3.546	3.780	5.225	2.425	Mosquero	1.259	2.225	2.225	5.425
<b>Cimarron</b>	<b>5.088</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	<b>Mountainair</b>	<b>5.172</b>	<b>5.789</b>	<b>7.650</b>	<b>0.000</b>
Clayton	4.938	4.938	4.938	2.712	Pecos	0.442	1.308	2.225	5.425
Cloudcroft	0.923	2.225	2.225	5.425	Peralta *	0.000	0.000	0.000	7.650
Clovis	3.371	3.725	3.725	3.925	Portales	3.142	2.448	3.225	4.425
<b>Columbus</b>	<b>3.777</b>	<b>7.095</b>	<b>7.650</b>	<b>0.000</b>	Questa	3.860	5.225	5.225	2.425
Corona	3.942	4.425	4.425	3.225	<b>Raton</b>	<b>5.393</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Corrales	3.972	6.015	6.870	0.780	<b>Red River</b>	<b>6.173</b>	<b>7.158</b>	<b>7.650</b>	<b>0.000</b>
<b>Cuba</b>	<b>3.596</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Reserve	1.948	2.225	2.225	5.425
Deming	4.317	4.475	4.475	3.175	Rio Communities *	0.000	0.000	0.000	7.650
Des Moines	4.938	4.938	4.938	2.712	<b>Rio Rancho</b>	<b>7.181</b>	<b>0.000</b>	<b>7.650</b>	<b>0.000</b>
Dexter	1.201	2.181	2.225	5.425	<b>Roswell</b>	<b>6.928</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Dora	1.535	2.225	2.225	5.425	Roy	1.551	2.225	2.225	5.425
Eagle Nest	1.662	2.726	3.225	4.425	Ruidoso	5.142	4.451	6.368	1.282
Edgewood*	0.000	0.000	0.000	7.650	<b>Ruidoso Downs</b>	<b>5.130</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Elephant Butte	4.225	3.770	4.225	3.425	<b>San Jon</b>	<b>5.667</b>	<b>6.829</b>	<b>7.650</b>	<b>0.000</b>
Elida	1.758	1.974	2.225	5.425	<b>San Ysidro</b>	<b>5.869</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Encino	1.316	1.779	2.225	5.425	Santa Clara	0.698	1.365	2.225	5.425
<b>Espanola</b>	<b>3.241</b>	<b>4.470</b>	<b>7.650</b>	<b>0.000</b>	Santa Fe	1.206	2.817	2.817	4.833
Estancia	1.437	0.411	2.225	5.425	Santa Rosa	4.391	4.938	4.938	2.712
<b>Eunice</b>	<b>6.018</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Silver City	2.066	3.225	3.225	4.425
Farmington	1.426	2.225	2.225	5.425	Socorro	4.938	5.813	5.813	1.837
Floyd	1.813	2.225	2.225	5.425	<b>Springer</b>	<b>5.058</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Folsom	3.220	5.425	5.425	2.225	<b>Sunland Park</b>	<b>6.828</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Fort Sumner	2.104	2.117	2.225	5.425	T or C	1.460	2.170	2.225	5.425
<b>Gallup</b>	<b>5.589</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Taos	2.587	3.921	4.225	3.425
<b>Grady</b>	<b>6.677</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	<b>Taos Ski Valley</b>	<b>7.650</b>	<b>6.731</b>	<b>7.650</b>	<b>0.000</b>
Grants	4.522	4.555	4.555	3.095	Tatum	3.371	4.225	4.225	3.425
<b>Grenville</b>	<b>6.688</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Texico	1.982	2.225	2.225	5.425
Hagerman	1.835	2.203	2.225	5.425	Tijeras	0.860	2.225	2.225	5.425
Hatch	5.500	5.500	5.500	2.150	<b>Tucumcari</b>	<b>4.708</b>	<b>7.636</b>	<b>7.650</b>	<b>0.000</b>
Hobbs	4.221	5.408	5.555	2.095	<b>Tularosa</b>	<b>5.469</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
<b>Hope</b>	<b>4.450</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	<b>Vaughn</b>	<b>7.650</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
<b>House</b>	<b>4.606</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Virden	1.237	2.225	2.225	5.425
Hurley	1.321	0.775	2.225	5.425	<b>Wagon Mound</b>	<b>5.002</b>	<b>4.760</b>	<b>7.650</b>	<b>0.000</b>
Jal	6.468	7.650	7.650	0.000	Willard	4.105	3.768	5.225	2.425
Jemez Springs	3.497	4.999	5.950	1.700	Williamsburg	1.516	2.225	2.225	5.425
Lake Arthur	2.097	2.119	2.225	5.425	Average (unweighted)	3.657	4.432	4.893	2.757

Information Source: New Mexico Department of Finance and Administration rate certificate files.

<sup>1</sup>The imposed rate less the 7.65 mill maximum rate allowed by New Mexico statutes.

\*The municipality does not impose an operating rate.

Department of Finance and Administration  
2013 Property Tax Facts

**Table 20**  
**Net Taxable Value by Municipality -- 2013 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$511,106,560	\$371,913,133	\$139,193,427	\$511,106,560			
Albuquerque	\$11,735,108,421	\$8,656,090,586	\$3,079,017,835	\$11,735,108,421			
Angel Fire	\$263,366,858	\$192,342,098	\$71,024,760	\$263,366,858			
Anthony	\$55,568,638	\$45,803,779	\$9,764,859	\$55,568,638			
Artesia	\$348,080,122	\$107,436,520	\$240,586,391	\$348,022,911	\$48,462	\$8,749	\$57,211
Aztec	\$113,538,451	\$78,283,196	\$33,790,179	\$112,073,375	\$1,237,119	\$227,957	\$1,465,076
Bayard	\$19,625,563	\$14,889,848	\$4,735,715	\$19,625,563			
Belen	\$124,903,719	\$67,376,811	\$57,526,908	\$124,903,719			
Bernalillo	\$179,366,385	\$112,654,014	\$66,712,371	\$179,366,385			
Bloomfield	\$111,237,723	\$68,330,192	\$42,359,857	\$110,690,049	\$464,057	\$83,617	\$547,674
Bosque Farms	\$82,340,054	\$68,745,247	\$13,594,807	\$82,340,054			
Capitan	\$21,976,703	\$16,286,773	\$5,689,930	\$21,976,703			
Carlsbad	\$397,947,200	\$253,365,565	\$142,351,840	\$395,717,405	\$1,871,670	\$358,126	\$2,229,795
Carrizozo	\$16,824,904	\$7,036,405	\$9,788,499	\$16,824,904			
Causey	\$1,152,321	\$270,444	\$881,877	\$1,152,321			
Chama	\$24,488,793	\$14,229,694	\$10,259,099	\$24,488,793			
Cimarron	\$11,962,193	\$8,447,316	\$3,514,877	\$11,962,193			
Clayton	\$28,270,373	\$16,104,899	\$12,165,474	\$28,270,373			
Cloudcroft	\$45,782,053	\$35,784,274	\$9,997,779	\$45,782,053			
Clovis	\$544,459,265	\$402,715,804	\$141,743,461	\$544,459,265			
Columbus	\$13,476,090	\$8,211,415	\$5,264,675	\$13,476,090			
Corona	\$3,128,364	\$1,367,560	\$1,760,804	\$3,128,364			
Corrales	\$338,319,890	\$297,833,537	\$40,486,353	\$338,319,890			
Cuba	\$8,925,287	\$3,305,839	\$5,619,448	\$8,925,287			
Deming	\$253,658,470	\$126,494,489	\$127,163,981	\$253,658,470			
Des Moines	\$1,870,031	\$668,233	\$1,201,798	\$1,870,031			
Dexter	\$9,231,745	\$6,924,265	\$2,307,480	\$9,231,745			
Dora	\$912,022	\$614,896	\$297,126	\$912,022			
Eagle Nest	\$16,360,663	\$10,301,837	\$6,058,826	\$16,360,663			
Edgewood	\$93,894,827	\$61,958,700	\$31,936,127	\$93,894,827			
Elephant Butte	\$63,095,241	\$43,106,508	\$19,988,733	\$63,095,241			
Elida	\$1,861,432	\$1,012,665	\$848,767	\$1,861,432			
Encino	\$1,095,362	\$433,417	\$661,945	\$1,095,362			
Espanola	\$172,840,599	\$98,765,932	\$74,074,667	\$172,840,599			
Estancia	\$24,342,205	\$6,733,491	\$17,608,714	\$24,342,205			
Eunice	\$30,878,553	\$13,844,988	\$7,538,575	\$21,383,563	\$8,041,719	\$1,453,271	\$9,494,990
Farmington	\$1,067,740,222	\$682,328,247	\$380,521,027	\$1,062,849,274	\$4,140,985	\$749,963	\$4,890,948
Floyd	\$765,049	\$551,259	\$213,790	\$765,049			
Folsom	\$778,278	\$433,202	\$345,076	\$778,278			
Fort Sumner	\$10,441,360	\$5,341,504	\$5,099,856	\$10,441,360			
Gallup	\$348,085,891	\$201,921,660	\$146,164,231	\$348,085,891			
Grady	\$614,913	\$412,675	\$202,238	\$614,913			
Grants	\$118,955,802	\$58,296,859	\$60,658,943	\$118,955,802			
Grenville	\$467,820	\$116,227	\$351,593	\$467,820			
Hagerman	\$6,058,346	\$3,921,569	\$2,136,777	\$6,058,346			
Hatch	\$15,634,983	\$6,885,961	\$8,749,022	\$15,634,983			
Hobbs	\$558,876,895	\$239,748,084	\$234,435,108	\$474,183,192	\$71,673,972	\$13,019,731	\$84,693,703
Hope	\$2,729,034	\$574,527	\$2,154,507	\$2,729,034			
House	\$787,895	\$436,709	\$351,186	\$787,895			
Hurley	\$10,654,173	\$9,427,906	\$1,226,267	\$10,654,173			
Jal	\$21,767,210	\$8,561,198	\$12,166,333	\$20,727,531	\$877,906	\$161,773	\$1,039,679
Jemez Springs	\$11,129,919	\$5,451,914	\$5,678,005	\$11,129,919			
Lake Arthur	\$1,805,945	\$1,302,872	\$503,073	\$1,805,945			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Department of Finance and Administration  
2013 Property Tax

**Table 20**  
**Net Taxable Value by Municipality -- 2013 Tax Year (Continued)**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem* Production	Equipment	Subtotal
Las Cruces	\$2,061,568,936	\$1,408,791,265	\$652,777,671	\$2,061,568,936			
Las Vegas	\$189,958,220	\$123,023,610	\$66,934,610	\$189,958,220			
Logan	\$28,396,042	\$19,232,225	\$9,163,817	\$28,396,042			
Lordsburg	\$34,801,751	\$10,097,560	\$24,704,191	\$34,801,751			
Los Alamos	\$691,665,036	\$599,393,400	\$92,271,636	\$691,665,036			
Los Lunas	\$328,798,100	\$241,497,311	\$87,300,789	\$328,798,100			
Los Ranchos	\$225,102,738	\$199,585,905	\$25,516,833	\$225,102,738			
Loving	\$7,456,582	\$5,045,967	\$2,410,615	\$7,456,582			
Lovington	\$75,319,840	\$53,704,547	\$21,615,293	\$75,319,840			
Magdalena	\$7,107,419	\$4,433,762	\$2,673,657	\$7,107,419			
Maxwell	\$2,245,037	\$1,548,664	\$696,373	\$2,245,037			
Melrose	\$6,282,641	\$3,830,024	\$2,452,617	\$6,282,641			
Mesilla	\$59,814,487	\$47,248,822	\$12,565,665	\$59,814,487			
Milan	\$49,701,074	\$9,024,788	\$40,676,286	\$49,701,074			
Moriarty	\$42,432,326	\$16,651,824	\$25,780,502	\$42,432,326			
Mosquero	\$838,470	\$522,060	\$316,410	\$838,470			
Mountainair	\$9,854,414	\$6,345,751	\$3,508,663	\$9,854,414			
Pecos	\$19,913,132	\$16,185,369	\$3,727,763	\$19,913,132			
Peralta	\$56,499,148	\$49,575,139	\$6,924,009	\$56,499,148			
Portales	\$140,631,859	\$90,537,356	\$50,094,503	\$140,631,859			
Questa	\$24,986,572	\$17,563,696	\$7,422,876	\$24,986,572			
Raton	\$101,003,469	\$59,703,222	\$41,300,247	\$101,003,469			
Red River	\$53,813,328	\$33,560,656	\$20,252,672	\$53,813,328			
Reserve	\$5,572,848	\$2,798,594	\$2,774,254	\$5,572,848			
Rio Communities							
Rio Rancho	\$1,994,779,763	\$1,558,255,219	\$436,524,544	\$1,994,779,763			
Roswell	\$645,635,183	\$426,181,839	\$219,453,344	\$645,635,183			
Roy	\$1,837,674	\$1,069,763	\$767,911	\$1,837,674			
Ruidoso	\$489,861,408	\$357,461,687	\$132,399,721	\$489,861,408			
Ruidoso Downs	\$47,609,927	\$25,959,924	\$21,650,003	\$47,609,927			
San Jon	\$2,207,349	\$845,163	\$1,362,186	\$2,207,349			
San Ysidro	\$2,878,983	\$1,569,230	\$1,309,753	\$2,878,983			
Santa Clara	\$13,934,813	\$10,755,658	\$3,179,155	\$13,934,813			
Santa Fe	\$3,632,609,540	\$2,684,086,516	\$948,523,024	\$3,632,609,540			
Santa Rosa	\$46,278,929	\$15,043,079	\$31,235,850	\$46,278,929			
Silver City	\$200,952,122	\$128,898,902	\$72,053,220	\$200,952,122			
Socorro	\$108,072,440	\$72,787,440	\$35,285,000	\$108,072,440			
Springer	\$9,820,014	\$7,406,541	\$2,413,473	\$9,820,014			
Sunland Park	\$186,286,067	\$99,755,213	\$86,530,854	\$186,286,067			
T or C	\$97,154,254	\$58,900,609	\$38,253,645	\$97,154,254			
Taos	\$308,361,965	\$152,298,600	\$156,063,365	\$308,361,965			
Taos Ski Valley	\$61,555,454	\$28,458,838	\$33,096,616	\$61,555,454			
Tatum	\$6,991,286	\$3,284,832	\$3,706,454	\$6,991,286			
Texico	\$6,794,952	\$4,423,975	\$2,370,977	\$6,794,952			
Tijeras	\$11,506,412	\$7,661,742	\$3,844,670	\$11,506,412			
Tucumcari	\$60,969,611	\$27,176,946	\$33,792,665	\$60,969,611			
Tularosa	\$30,632,083	\$22,079,082	\$8,553,001	\$30,632,083			
Vaughn	\$7,016,276	\$2,156,195	\$4,860,081	\$7,016,276			
Virden	\$914,769	\$616,282	\$298,487	\$914,769			
Wagon Mound	\$4,584,479	\$2,326,359	\$2,258,120	\$4,584,479			
Willard	\$1,695,689	\$897,290	\$798,399	\$1,695,689			
Williamsburg	\$5,511,425	\$4,168,493	\$1,342,932	\$5,511,425			
Totals	\$30,058,507,151	\$21,169,823,677	\$8,784,264,398	\$29,954,088,075	\$88,355,888	\$16,063,187	\$104,419,076

Information source: compiled from rate certificate files issued by the New Mexico Department of Finance and Administration.

\*Blank values should be considered zero.

Department of Finance and Administration  
2013 Property Tax

**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality, 2013 Tax Year**

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$2,864,399	\$1,881,137	\$983,262	\$2,864,399			
Albuquerque	\$76,794,550	\$56,645,457	\$20,149,093	\$76,794,550			
Angel Fire	\$1,446,528	\$929,397	\$517,131	\$1,446,528			
Anthony <sup>1</sup>							
Artesia	\$729,785	\$194,353	\$535,305	\$729,657	\$108	\$19	\$127
Aztec	\$600,142	\$357,832	\$232,240	\$590,072	\$8,503	\$1,567	\$10,069
Bayard	\$29,804	\$19,267	\$10,537	\$29,804			
Belen	\$686,853	\$374,885	\$311,968	\$686,853			
Bernalillo	\$733,972	\$352,044	\$381,928	\$733,972			
Bloomfield	\$626,211	\$333,588	\$288,789	\$622,377	\$3,248	\$585	\$3,834
Bosque Farms	\$181,894	\$157,152	\$24,743	\$181,894			
Capitan	\$77,101	\$54,154	\$22,947	\$77,101			
Carlsbad	\$2,347,498	\$1,447,477	\$886,140	\$2,333,618	\$11,651	\$2,229	\$13,880
Carrizozo	\$81,487	\$44,927	\$36,560	\$81,487			
Causey	\$2,416	\$454	\$1,962	\$2,416			
Chama	\$89,238	\$50,458	\$38,779	\$89,238			
Cimarron	\$69,869	\$42,980	\$26,889	\$69,869			
Clayton	\$139,599	\$79,526	\$60,073	\$139,599			
Cloudcroft	\$55,274	\$33,029	\$22,245	\$55,274			
Clovis	\$1,885,549	\$1,357,555	\$527,994	\$1,885,549			
Columbus	\$68,367	\$31,015	\$37,353	\$68,367			
Corona	\$13,182	\$5,391	\$7,792	\$13,182			
Corrales	\$1,426,520	\$1,182,995	\$243,525	\$1,426,520			
Cuba	\$54,877	\$11,888	\$42,989	\$54,877			
Deming	\$1,115,136	\$546,077	\$569,059	\$1,115,136			
Des Moines	\$9,234	\$3,300	\$5,934	\$9,234			
Dexter	\$13,349	\$8,316	\$5,033	\$13,349			
Dora	\$1,605	\$944	\$661	\$1,605			
Eagle Nest	\$33,638	\$17,122	\$16,516	\$33,638			
Edgewood <sup>1</sup>							
Elephant Butte	\$257,483	\$182,125	\$75,358	\$257,483			
Elida	\$3,456	\$1,780	\$1,675	\$3,456			
Encino	\$1,748	\$570	\$1,178	\$1,748			
Espanola	\$651,214	\$320,100	\$331,114	\$651,214			
Estancia	\$16,913	\$9,676	\$7,237	\$16,913			
Eunice	\$213,626	\$83,319	\$57,670	\$140,989	\$61,519	\$11,118	\$72,637
Farmington	\$1,830,542	\$973,000	\$846,659	\$1,819,659	\$9,214	\$1,669	\$10,882
Floyd	\$1,475	\$999	\$476	\$1,475			
Folsom	\$3,267	\$1,395	\$1,872	\$3,267			
Fort Sumner	\$22,035	\$11,239	\$10,796	\$22,035			
Gallup	\$2,246,697	\$1,128,540	\$1,118,156	\$2,246,697			
Grady	\$4,303	\$2,755	\$1,547	\$4,303			
Grants	\$539,920	\$263,618	\$276,301	\$539,920			
Grenville	\$3,467	\$777	\$2,690	\$3,467			
Hagerman	\$11,903	\$7,196	\$4,707	\$11,903			
Hatch	\$85,992	\$37,873	\$48,120	\$85,992			
Hobbs	\$2,750,275	\$1,011,977	\$1,267,825	\$2,279,802	\$398,149	\$72,325	\$470,474
Hope	\$19,039	\$2,557	\$16,482	\$19,039			
House	\$4,698	\$2,011	\$2,687	\$4,698			
Hurley <sup>2</sup>	\$13,405	\$12,454	\$950	\$13,405			
Jal	\$156,400	\$55,374	\$93,072	\$148,446	\$6,716	\$1,238	\$7,954
Jemez Springs	\$47,450	\$19,065	\$28,384	\$47,450			
Lake Arthur	\$3,798	\$2,732	\$1,066	\$3,798			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

<sup>1</sup>Imposes no operating rate. <sup>2</sup>The extreme difference between residential and nonresidential obligations in Hurley results from very small nonresidential tax rates and net taxable value relative to residential rates and values.

Department of Finance and Administration  
2013 Property Tax

**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality, 2013 Tax Year (Continued)**

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Las Cruces	\$10,043,842	\$6,701,620	\$3,342,222	\$10,043,842			
Las Vegas	\$1,357,591	\$845,541	\$512,050	\$1,357,591			
Logan	\$208,995	\$145,838	\$63,157	\$208,995			
Lordsburg	\$103,520	\$25,628	\$77,892	\$103,520			
Los Alamos	\$1,209,030	\$1,047,740	\$161,291	\$1,209,030			
Los Lunas	\$2,486,084	\$1,818,233	\$667,851	\$2,486,084			
Los Ranchos <sup>1</sup>							
Loving	\$13,715	\$9,052	\$4,662	\$13,715			
Lovington	\$347,632	\$225,505	\$122,126	\$347,632			
Magdalena	\$7,346	\$3,135	\$4,211	\$7,346			
Maxwell	\$14,138	\$8,810	\$5,327	\$14,138			
Melrose	\$12,903	\$7,446	\$5,457	\$12,903			
Mesilla	\$79,487	\$50,084	\$29,404	\$79,487			
Milan	\$199,986	\$23,248	\$176,738	\$199,986			
Moriarty	\$68,855	\$35,702	\$33,154	\$68,855			
Mosquero	\$1,361	\$657	\$704	\$1,361			
Mountainair	\$53,132	\$32,820	\$20,312	\$53,132			
Pecos	\$12,030	\$7,154	\$4,876	\$12,030			
Peralta <sup>1</sup>							
Portales	\$407,100	\$284,468	\$122,631	\$407,100			
Questa	\$106,580	\$67,796	\$38,785	\$106,580			
Raton	\$637,926	\$321,979	\$315,947	\$637,926			
Red River	\$352,139	\$207,170	\$144,969	\$352,139			
Reserve	\$11,624	\$5,452	\$6,173	\$11,624			
Rio Communities <sup>1</sup>							
Rio Rancho	\$13,650,590	\$11,189,831	\$2,460,760	\$13,650,590			
Roswell	\$4,631,406	\$2,952,588	\$1,678,818	\$4,631,406			
Roy	\$3,368	\$1,659	\$1,709	\$3,368			
Ruidoso	\$2,427,379	\$1,838,068	\$589,311	\$2,427,379			
Ruidoso Downs	\$298,797	\$133,174	\$165,623	\$298,797			
San Jon	\$14,092	\$4,790	\$9,302	\$14,092			
San Ysidro	\$19,229	\$9,210	\$10,020	\$19,229			
Santa Clara	\$11,847	\$7,507	\$4,340	\$11,847			
Santa Fe	\$5,908,998	\$3,237,008	\$2,671,989	\$5,908,998			
Santa Rosa	\$220,297	\$66,054	\$154,243	\$220,297			
Silver City	\$498,677	\$266,305	\$232,372	\$498,677			
Socorro	\$564,536	\$359,424	\$205,112	\$564,536			
Springer	\$55,925	\$37,462	\$18,463	\$55,925			
Sunland Park	\$1,343,090	\$681,129	\$661,961	\$1,343,090			
T or C	\$169,005	\$85,995	\$83,010	\$169,005			
Taos	\$1,005,921	\$393,996	\$611,924	\$1,005,921			
Taos Ski Valley	\$440,483	\$217,710	\$222,773	\$440,483			
Tatum	\$26,733	\$11,073	\$15,660	\$26,733			
Texico	\$14,044	\$8,768	\$5,275	\$14,044			
Tijeras	\$15,143	\$6,589	\$8,554	\$15,143			
Tucumcari	\$385,990	\$127,949	\$258,041	\$385,990			
Tularosa	\$186,181	\$120,750	\$65,430	\$186,181			
Vaughn	\$53,675	\$16,495	\$37,180	\$53,675			
Viriden	\$1,426	\$762	\$664	\$1,426			
Wagon Mound	\$22,385	\$11,636	\$10,749	\$22,385			
Willard	\$6,692	\$3,683	\$3,008	\$6,692			
Williamsburg	\$9,307	\$6,319	\$2,988	\$9,307			
<b>Totals</b>	<b>150,787,415</b>	<b>103,964,868</b>	<b>46,232,689</b>	<b>150,197,558</b>	<b>499,108</b>	<b>90,749</b>	<b>589,857</b>

<sup>1</sup>Imposes no operating rate.

Department of Finance and Administration  
2013 Property Tax Facts

Table 22: Obligations for Municipal Debt Service Purposes , 2013 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$751,091	\$546,541	\$204,550			Las Cruces					
Albuquerque	\$58,393,900	\$43,072,707	\$15,321,193			Las Vegas					
Angel Fire						Logan					
Anthony						Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas					
Bayard						Los Ranchos*	\$225,081	\$199,567	\$25,514		
Belen						Loving					
Bernalillo						Lovington					
Bloomfield	\$232,904	\$143,067	\$88,691	\$972	\$175	Magdalena					
Bosque Farms						Maxwell					
Capitan						Melrose					
Carlsbad						Mesilla					
Carrizozo						Milan	\$18,390	\$3,339	\$15,050		
Causey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$194,334	\$168,038	\$26,295			Red River					
Cuba						Reserve					
Deming						Rio Communities					
Des Moines						Rio Rancho	\$3,568,921	\$2,787,921	\$780,999		
Dexter						Roswell	\$788,966	\$520,794	\$268,172		
Dora						Roy					
Eagle Nest						Ruidoso					
Edgewood*						Ruidoso Downs	\$88,473	\$48,241	\$40,232		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$3,181,072	\$2,350,452	\$830,621		
Estancia						Santa Rosa					
Eunice						Silver City	\$133,047	\$85,342	\$47,705		
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallup	\$522,825	\$303,286	\$219,539			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucuman					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virden					
Hurley1						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Lake Arthur						Totals	\$68,099,004	\$50,229,295	\$17,868,562	\$972	\$175

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Muni Debt	\$68,099,004
total obligations	1566599801
% of Muni Debt Obligations To Total Obligatic	4.35%