

Certificate of Property Tax Rates in Mills
Chaves County
Tax Year 2026

OVERALL COUNTY NET TAXABLE VALUE: \$1,742,042,274

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	Roswell (City)	Roswell (City)				
Public School District	Roswell	Roswell	Roswell	Roswell	Roswell	Roswell
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	686,688,435	319,679,701	198,151,149	200,994,555	9,271,559	1,973,314
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	5.128	9.778	5.128	9.778	10.350	10.350
Total County	5.128	9.778	5.128	9.778	10.350	10.350
Municipal Operational	6.396	6.673	-	-	-	-
Total Municipal	6.396	6.673	0.000	0.000	0.000	0.000
School District Operational	0.256	0.452	0.256	0.452	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.860	1.806	1.860	1.806	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	5.636	5.636	5.636	5.636	5.636	5.636
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.752	7.894	7.752	7.894	8.136	8.136
Total State, County, Municipal and School District	20.636	25.705	14.240	19.032	19.846	19.846

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	0.836	0.945	0.836	0.945	1.000	1.000
Total Higher Education	0.836	0.945	0.836	0.945	1.000	1.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.836	0.945	0.836	0.945	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	21.472	26.650	15.076	19.977	20.846	20.846
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	1.470	1.470	1.470	1.470	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	2.000	2.000	2.000	2.000	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	3.470	3.470	4.470	4.470	0.000	0.000
Grand Total	24.942	30.120	19.546	24.447	20.846	20.846

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	14 R	14 NR	1L R	1L NR	20 IN R	20 IN NR
Municipality					Lake Arthur (Town)	Lake Arthur (Town)
Public School District	Artesia	Artesia	Tatum	Tatum	Lake Arthur	Lake Arthur
College District			New Mexico Junior College	New Mexico Junior College	ENMU Roswell	ENMU Roswell
Taxable Value	3,106,955	10,798,680	51,671	43,676	2,468,696	1,263,790
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	5.128	9.778	5.128	9.778	5.128	9.778
Total County	5.128	9.778	5.128	9.778	5.128	9.778
Municipal Operational	-	-	-	-	2.071	2.225
Total Municipal	0.000	0.000	0.000	0.000	2.071	2.225
School District Operational	0.371	0.500	0.226	0.500	0.317	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.952	2.000	1.879	2.000	1.865	2.000
School Building (House Bill 33 Levy)	3.320	4.417	-	-	-	-
School District Debt Service	-	-	4.759	4.759	5.317	5.317
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.643	6.917	6.864	7.259	7.499	7.817
Total State, County, Municipal and School District	12.131	18.055	13.352	18.397	16.058	21.180

Tax District	14 R	14 NR	1L R	1L NR	20 IN R	20 IN NR
Mill Levies for College and Hospital						
College District Operational	-	-	3.431	5.000	0.836	0.945
Total Higher Education	0.000	0.000	3.431	5.000	0.836	0.945
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	3.431	5.000	0.836	0.945
Grand Total State, County, Municipal, Public School, College, Hospital	12.131	18.055	16.783	23.397	16.894	22.125
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	1.470	1.470	-	-	1.470	1.470
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	-	-	2.000	2.000
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	2.470	2.470	0.000	0.000	3.470	3.470
Grand Total	14.601	20.525	16.783	23.397	20.364	25.595

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	20 OUT R	20 OUT NR	20 OUT OGP	20 OUT OGE	27/28 R	27/28 NR
Municipality						
Public School District	Lake Arthur	Lake Arthur	Lake Arthur	Lake Arthur	Elida	Elida
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell		
Taxable Value	4,168,316	68,408,818	43,594,147	10,335,973	639,291	8,930,662
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	5.128	9.778	10.350	10.350	5.128	9.778
Total County	5.128	9.778	10.350	10.350	5.128	9.778
Municipal Operational	-	-	-	-	-	-
Total Municipal	0.000	0.000	0.000	0.000	0.000	0.000
School District Operational	0.317	0.500	0.500	0.500	0.393	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.865	2.000	2.000	2.000	-	-
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	5.317	5.317	5.317	5.317	-	-
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.499	7.817	7.817	7.817	0.393	0.500
Total State, County, Municipal and School District	13.987	18.955	19.527	19.527	6.881	11.638

Tax District	20 OUT R	20 OUT NR	20 OUT OGP	20 OUT OGE	27/28 R	27/28 NR
Mill Levies for College and Hospital						
College District Operational	0.836	0.945	1.000	1.000	-	-
Total Higher Education	0.836	0.945	1.000	1.000	0.000	0.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.836	0.945	1.000	1.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	14.823	19.900	20.527	20.527	6.881	11.638
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	0.500	0.500	-	-	-	-
Chaves Flood Control						
Operational	1.470	1.470	-	-	1.470	1.470
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	2.884	2.884	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	2.000	2.000	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	8.854	8.854	0.000	0.000	1.470	1.470
Grand Total	23.677	28.754	20.527	20.527	8.351	13.108

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	6 IN R	6 IN NR	6 OUT R	6 OUT NR	6 OUT OGP	6 OUT OGE
Municipality	Hagerman (Town)	Hagerman (Town)				
Public School District	Hagerman	Hagerman	Hagerman	Hagerman	Hagerman	Hagerman
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	7,028,335	5,204,558	13,348,248	50,630,011	230,206	54,666
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	5.128	9.778	5.128	9.778	10.350	10.350
Total County	5.128	9.778	5.128	9.778	10.350	10.350
Municipal Operational	1.627	2.225	-	-	-	-
Total Municipal	1.627	2.225	0.000	0.000	0.000	0.000
School District Operational	0.272	0.500	0.272	0.500	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.781	2.000	1.781	2.000	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	7.964	7.964	7.964	7.964	7.964	7.964
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	10.017	10.464	10.017	10.464	10.464	10.464
Total State, County, Municipal and School District	18.132	23.827	16.505	21.602	22.174	22.174

Tax District	6 IN R	6 IN NR	6 OUT R	6 OUT NR	6 OUT OGP	6 OUT OGE
Mill Levies for College and Hospital						
College District Operational	0.836	0.945	0.836	0.945	1.000	1.000
Total Higher Education	0.836	0.945	0.836	0.945	1.000	1.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.836	0.945	0.836	0.945	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	18.968	24.772	17.341	22.547	23.174	23.174
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	0.500	0.500	-	-
Chaves Flood Control						
Operational	1.470	1.470	1.470	1.470	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Pecos Valley Artesian Conservancy District						
Operational	2.000	2.000	2.000	2.000	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	0.750	0.750	0.750	0.750	-	-
Total Other	4.220	4.220	6.720	6.720	0.000	0.000
Grand Total	23.188	28.992	24.061	29.267	23.174	23.174

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	8 IN R	8 IN NR	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Municipality	Dexter (Town)	Dexter (Town)				
Public School District	Dexter	Dexter	Dexter	Dexter	Dexter	Dexter
College District	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell	ENMU Roswell
Taxable Value	10,923,972	4,285,101	26,474,544	52,960,502	265,338	67,405
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	5.128	9.778	5.128	9.778	10.350	10.350
Total County	5.128	9.778	5.128	9.778	10.350	10.350
Municipal Operational	1.128	2.225	-	-	-	-
Total Municipal	1.128	2.225	0.000	0.000	0.000	0.000
School District Operational	0.205	0.448	0.205	0.448	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.886	1.790	1.886	1.790	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	8.846	8.846	8.846	8.846	8.846	8.846
School District Ed. Tech. Debt Service	1.154	1.154	1.154	1.154	1.154	1.154
Total School District	12.091	12.238	12.091	12.238	12.500	12.500
Total State, County, Municipal and School District	19.707	25.601	18.579	23.376	24.210	24.210

Tax District	8 IN R	8 IN NR	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Mill Levies for College and Hospital						
College District Operational	0.836	0.945	0.836	0.945	1.000	1.000
Total Higher Education	0.836	0.945	0.836	0.945	1.000	1.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.836	0.945	0.836	0.945	1.000	1.000
Grand Total State, County, Municipal, Public School, College, Hospital	20.543	26.546	19.415	24.321	25.210	25.210
Mill Levies for Other Taxing Entities						
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves Flood Control						
Operational	1.470	1.470	1.470	1.470	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hagerman-Dexter SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	2.000	2.000	2.000	2.000	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	3.470	3.470	4.470	4.470	0.000	0.000
Grand Total	24.013	30.016	23.885	28.791	25.210	25.210

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	1 IN,1 OUT,14,1L,20 IN,20 OUT,27/28,6 IN,6 OUT,8 OUT
Sheep/Goats/Swine/Alpaca	8.931	1 OUT,14,20 OUT,6 IN,6 OUT,8 OUT
Dairy Cattle	3.809	1 IN,1 OUT,14,20 OUT,6 OUT,8 OUT
Bison/Camelids/Ratite	7.064	1 OUT,14,6 OUT
Horses/Asses/Mules	10.000	1 OUT,14,1L,20 IN,20 OUT,27/28,6 IN,6 OUT,8 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

	Tax District	Classification	Assessment	Footnote
(1)			College District Operational	To ENMU Roswell Campus
(2)	14			Total School District to To Artesia Board of Education
(3)	14 OUT			Total School District to To Artesia Board of Education
(4)	27/28			Total School District to Elida Board of Education
(5)	28 OUT			Total School District to Elida Board of Education
(6)	1L			Total School District to Tatum Board of Education
(7)	1L		College District Operational	To NM Junior Col. Bus. Office

Amendments

Date	Description
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