

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

OVERALL COUNTY NET TAXABLE VALUE: \$20,214,234,749

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	10 IN R	10 IN NR	10 OUT R	10 OUT NR	10 OUT OGP	10 OUT OGE
Municipality	Loving (Village)	Loving (Village)				
Public School District	Loving	Loving	Loving	Loving	Loving	Loving
College District						
Taxable Value	12,379,002	8,537,728	10,371,661	279,184,515	1,433,683,640	329,889,764
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	5.309	7.500	5.309	7.500	7.500	7.500
Total County	5.309	7.500	5.309	7.500	7.500	7.500
Municipal Operational	1.348	2.225	-	-	-	-
Total Municipal	1.348	2.225	0.000	0.000	0.000	0.000
School District Operational	0.338	0.415	0.338	0.415	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.891	1.923	1.891	1.923	2.000	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Debt Service	3.522	3.522	3.522	3.522	3.522	3.522
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.751	5.860	5.751	5.860	6.022	6.022
Total State, County, Municipal and School District	13.768	16.945	12.420	14.720	14.882	14.882

Tax District	10 IN R	10 IN NR	10 OUT R	10 OUT NR	10 OUT OGP	10 OUT OGE
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Artesia General Hospital						
Hospital Operational	-	-	-	-	-	-
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	13.768	16.945	12.420	14.720	14.882	14.882
Mill Levies for Other Taxing Entities						
Artesia Eagle Draw Dam & Drainage Way Flood Control						
Operational	-	-	-	-	-	-
Carlsbad SWCD						
Operational (Not Yield Controlled)	0.700	0.700	0.700	0.700	-	-
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hackberry Draw Watershed						
Operational	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	0.700	0.700	0.700	0.700	0.000	0.000
Grand Total	14.468	17.645	13.120	15.420	14.882	14.882

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	16 IN R	16 IN NR	16 OUT R	16 OUT NR	16 OUT OGP	16 OUT OGE
Municipality	Artesia (City)	Artesia (City)				
Public School District	Artesia	Artesia	Artesia	Artesia	Artesia	Artesia
College District						
Taxable Value	230,502,819	371,947,882	132,972,620	423,180,696	1,378,681,324	302,412,264
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	5.309	7.500	5.309	7.500	7.500	7.500
Total County	5.309	7.500	5.309	7.500	7.500	7.500
Municipal Operational	3.338	3.500	-	-	-	-
Total Municipal	3.338	3.500	0.000	0.000	0.000	0.000
School District Operational	0.371	0.500	0.371	0.500	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.952	2.000	1.952	2.000	2.000	2.000
School Building (House Bill 33 Levy)	3.320	4.417	3.320	4.417	5.000	5.000
School District Debt Service	-	-	-	-	-	-
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.643	6.917	5.643	6.917	7.500	7.500
Total State, County, Municipal and School District	15.650	19.277	12.312	15.777	16.360	16.360

Tax District	16 IN R	16 IN NR	16 OUT R	16 OUT NR	16 OUT OGP	16 OUT OGE
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Artesia General Hospital						
Hospital Operational	2.700	2.700	2.700	2.700	2.700	2.700
Total Hospital	2.700	2.700	2.700	2.700	2.700	2.700
Total College and Hospital	2.700	2.700	2.700	2.700	2.700	2.700
Grand Total State, County, Municipal, Public School, College, Hospital	18.350	21.977	15.012	18.477	19.060	19.060
Mill Levies for Other Taxing Entities						
Artesia Eagle Draw Dam & Drainage Way Flood Control						
Operational	0.145	0.145	0.145	0.145	-	-
Carlsbad SWCD						
Operational (Not Yield Controlled)	-	-	0.700	0.700	-	-
Central Valley SWCD						
Operational (Not Yield Controlled)	0.500	0.500	0.500	0.500	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	2.884	2.884	2.884	2.884	-	-
Hackberry Draw Watershed						
Operational	-	-	-	-	-	-
Pecos Valley Artesian Conservancy District						
Operational	2.000	2.000	2.000	2.000	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Total Other	5.529	5.529	7.229	7.229	0.000	0.000
Grand Total	23.879	27.506	22.241	25.706	19.060	19.060

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	16D IN R	16D IN NR	C IN R	C IN NR	C IN OGP	C IN OGE
Municipality	Hope (Village)	Hope (Village)	Carlsbad (City)	Carlsbad (City)	Carlsbad (City)	Carlsbad (City)
Public School District	Artesia	Artesia	Carlsbad	Carlsbad	Carlsbad	Carlsbad
College District			Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)
Taxable Value	1,061,100	522,016	628,148,260	396,792,202	121,337,699	24,919,369
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	5.309	7.500	5.309	7.500	7.500	7.500
Total County	5.309	7.500	5.309	7.500	7.500	7.500
Municipal Operational	4.139	7.650	4.559	6.107	6.225	6.225
Total Municipal	4.139	7.650	4.559	6.107	6.225	6.225
School District Operational	0.371	0.500	0.341	0.500	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)	1.952	2.000	1.903	2.000	2.000	2.000
School Building (House Bill 33 Levy)	3.320	4.417	1.674	1.987	1.987	1.987
School District Debt Service	-	-	4.428	4.428	4.428	4.428
School District Ed. Tech. Debt Service	-	-	1.787	1.787	1.787	1.787
Total School District	5.643	6.917	10.133	10.702	10.702	10.702
Total State, County, Municipal and School District	16.451	23.427	21.361	25.669	25.787	25.787

Tax District	16D IN R	16D IN NR	C IN R	C IN NR	C IN OGP	C IN OGE
Mill Levies for College and Hospital						
College District Operational	-	-	2.303	3.000	3.000	3.000
Total Higher Education	0.000	0.000	2.303	3.000	3.000	3.000
Artesia General Hospital						
Hospital Operational	2.700	2.700	-	-	-	-
Total Hospital	2.700	2.700	0.000	0.000	0.000	0.000
Total College and Hospital	2.700	2.700	2.303	3.000	3.000	3.000
Grand Total State, County, Municipal, Public School, College, Hospital	19.151	26.127	23.664	28.669	28.787	28.787
Mill Levies for Other Taxing Entities						
Artesia Eagle Draw Dam & Drainage Way Flood Control						
Operational	0.145	0.145	-	-	-	-
Carlsbad SWCD						
Operational (Not Yield Controlled)	-	-	0.700	0.700	-	-
Central Valley SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Cottonwood-Walnut Creek Watershed Dist						
Operational	-	-	-	-	-	-
Hackberry Draw Watershed						
Operational	-	-	0.784	0.784	-	-
Pecos Valley Artesian Conservancy District						
Operational	-	-	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Total Other	1.145	1.145	1.484	1.484	0.000	0.000
Grand Total	20.296	27.272	25.148	30.153	28.787	28.787

Property Classification		Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District		C OUT R	C OUT NR	C OUT OGP	C OUT OGE
Municipality					
Public School District		Carlsbad	Carlsbad	Carlsbad	Carlsbad
College District	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)	Southeast New Mexico College (NMSU Carlsbad)
Taxable Value		171,806,606	2,784,576,276	9,090,525,529	2,080,801,779
Mill Levies for State, County, Municipality, and School District					
State Debt Service		1.360	1.360	1.360	1.360
Total State		1.360	1.360	1.360	1.360
County Operational		5.309	7.500	7.500	7.500
Total County		5.309	7.500	7.500	7.500
Municipal Operational		-	-	-	-
Total Municipal		0.000	0.000	0.000	0.000
School District Operational		0.341	0.500	0.500	0.500
School Capital Improvement (Senate Bill 9 Levy)		1.903	2.000	2.000	2.000
School Building (House Bill 33 Levy)		1.674	1.987	1.987	1.987
School District Debt Service		4.428	4.428	4.428	4.428
School District Ed. Tech. Debt Service		1.787	1.787	1.787	1.787
Total School District		10.133	10.702	10.702	10.702
Total State, County, Municipal and School District		16.802	19.562	19.562	19.562

Tax District	C OUT R	C OUT NR	C OUT OGP	C OUT OGE
Mill Levies for College and Hospital				
College District Operational	2.303	3.000	3.000	3.000
Total Higher Education	2.303	3.000	3.000	3.000
Artesia General Hospital				
Hospital Operational	-	-	-	-
Total Hospital	0.000	0.000	0.000	0.000
Total College and Hospital	2.303	3.000	3.000	3.000
Grand Total State, County, Municipal, Public School, College, Hospital	19.105	22.562	22.562	22.562
Mill Levies for Other Taxing Entities				
Artesia Eagle Draw Dam & Drainage Way Flood Control				
Operational	-	-	-	-
Carlsbad SWCD				
Operational (Not Yield Controlled)	0.700	0.700	-	-
Central Valley SWCD				
Operational (Not Yield Controlled)	0.500	0.500	-	-
Cottonwood-Walnut Creek Watershed Dist				
Operational	-	-	-	-
Hackberry Draw Watershed				
Operational	0.784	0.784	-	-
Pecos Valley Artesian Conservancy District				
Operational	2.000	2.000	-	-
Penasco SWCD				
Operational (Not Yield Controlled)	1.000	1.000	-	-
Total Other	4.984	4.984	0.000	0.000
Grand Total	24.089	27.546	22.562	22.562

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	10 IN,10 OUT,16 OUT,16D IN,C IN,C OUT
Sheep/Goats/Swine/Alpaca	8.931	10 OUT,16 OUT,16D IN,C IN,C OUT
Dairy Cattle	3.809	10 OUT,16 OUT,C OUT
Bison/Camelids/Ratite	7.064	C OUT
Horses/Asses/Mules	10.000	10 IN,10 OUT,16 IN,16 OUT,16D IN,C IN,C OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

Tax District	Classification	Assessment	Footnote
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Amendments

Date	Description
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