

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

OVERALL COUNTY NET TAXABLE VALUE: \$21,265,972,364

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Municipality	Lovington (City)	Lovington (City)				
Public School District	Lovington	Lovington	Lovington	Lovington	Lovington	Lovington
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	110,892,936	46,390,864	77,308,377	264,758,819	312,537,493	71,361,655
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	6.735	10.600	6.735	10.600	10.600	10.600
Total County	6.735	10.600	6.735	10.600	10.600	10.600
Municipal Operational	3.471	5.650	-	-	-	-
Total Municipal	3.471	5.650	0.000	0.000	0.000	0.000
School District Operational	0.226	0.500	0.226	0.500	0.500	0.500
School District Debt Service	5.472	5.472	5.472	5.472	5.472	5.472
School Capital Improvement (Senate Bill 9 Levy)	1.899	2.000	1.899	2.000	2.000	2.000
School Building (House Bill 33 Levy)	1.899	2.000	1.899	2.000	2.000	2.000
School District Ed. Tech. Debt Service	1.751	1.751	1.751	1.751	1.751	1.751
Total School District	11.247	11.723	11.247	11.723	11.723	11.723
Total State, County, Municipal and School District	22.813	29.333	19.342	23.683	23.683	23.683

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Mill Levies for College and Hospital						
College District Operational	3.431	5.000	3.431	5.000	5.000	5.000
Total Higher Education	3.431	5.000	3.431	5.000	5.000	5.000
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	3.939	4.000	3.939	4.000	4.000	4.000
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Total Hospital	3.939	4.000	3.939	4.000	4.000	4.000
Total College and Hospital	7.370	9.000	7.370	9.000	9.000	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	30.183	38.333	26.712	32.683	32.683	32.683
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	30.183	38.333	26.712	32.683	32.683	32.683

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	16 IN R	16 IN NR	16 IN OGP	16 IN OGE	16 OUT R	16 OUT NR
Municipality	Hobbs (City)	Hobbs (City)	Hobbs (City)	Hobbs (City)		
Public School District	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs	Hobbs
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	553,324,326	357,686,059	86,464,728	17,691,449	178,833,523	672,617,201
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	6.735	10.600	10.600	10.600	6.735	10.600
Total County	6.735	10.600	10.600	10.600	6.735	10.600
Municipal Operational	3.798	5.555	5.555	5.555	-	-
Total Municipal	3.798	5.555	5.555	5.555	0.000	0.000
School District Operational	0.249	0.500	0.500	0.500	0.249	0.500
School District Debt Service	5.479	5.479	5.479	5.479	5.479	5.479
School Capital Improvement (Senate Bill 9 Levy)	1.913	2.000	2.000	2.000	1.913	2.000
School Building (House Bill 33 Levy)	3.826	4.000	4.000	4.000	3.826	4.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	11.467	11.979	11.979	11.979	11.467	11.979
Total State, County, Municipal and School District	23.360	29.494	29.494	29.494	19.562	23.939

Tax District	16 IN R	16 IN NR	16 IN OGP	16 IN OGE	16 OUT R	16 OUT NR
Mill Levies for College and Hospital						
College District Operational	3.431	5.000	5.000	5.000	3.431	5.000
Total Higher Education	3.431	5.000	5.000	5.000	3.431	5.000
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	3.431	5.000	5.000	5.000	3.431	5.000
Grand Total State, County, Municipal, Public School, College, Hospital	26.791	34.494	34.494	34.494	22.993	28.939
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	26.791	34.494	34.494	34.494	22.993	28.939

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Municipality			Jal (City)	Jal (City)	Jal (City)	Jal (City)
Public School District	Hobbs	Hobbs	Jal	Jal	Jal	Jal
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	1,313,746,743	295,718,838	18,866,357	19,401,692	366,221	67,632
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	10.600	10.600	6.735	10.600	10.600	10.600
Total County	10.600	10.600	6.735	10.600	10.600	10.600
Municipal Operational	-	-	5.071	7.650	7.650	7.650
Total Municipal	0.000	0.000	5.071	7.650	7.650	7.650
School District Operational	0.500	0.500	0.337	0.500	0.500	0.500
School District Debt Service	5.479	5.479	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.801	2.000	2.000	2.000
School Building (House Bill 33 Levy)	4.000	4.000	-	-	-	-
School District Ed. Tech. Debt Service	-	-	0.615	0.615	0.615	0.615
Total School District	11.979	11.979	2.753	3.115	3.115	3.115
Total State, County, Municipal and School District	23.939	23.939	15.919	22.725	22.725	22.725

Tax District	16 OUT OGP	16 OUT OGE	19 IN R	19 IN NR	19 IN OGP	19 IN OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.431	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.431	5.000	5.000	5.000
Jal Hospital District						
Hospital Operational	-	-	1.843	2.000	2.000	2.000
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Total Hospital	0.000	0.000	1.843	2.000	2.000	2.000
Total College and Hospital	5.000	5.000	5.274	7.000	7.000	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	28.939	28.939	21.193	29.725	29.725	29.725
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	28.939	28.939	21.193	29.725	29.725	29.725

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Municipality					Tatum (Town)	Tatum (Town)
Public School District	Jal	Jal	Jal	Jal	Tatum	Tatum
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	2,002,582	1,689,499,392	7,998,546,169	1,930,400,999	5,962,070	3,674,783
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	6.735	10.600	10.600	10.600	6.735	10.600
Total County	6.735	10.600	10.600	10.600	6.735	10.600
Municipal Operational	-	-	-	-	2.947	4.225
Total Municipal	0.000	0.000	0.000	0.000	2.947	4.225
School District Operational	0.337	0.500	0.500	0.500	0.226	0.500
School District Debt Service	-	-	-	-	4.759	4.759
School Capital Improvement (Senate Bill 9 Levy)	1.801	2.000	2.000	2.000	1.879	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Ed. Tech. Debt Service	0.615	0.615	0.615	0.615	-	-
Total School District	2.753	3.115	3.115	3.115	6.864	7.259
Total State, County, Municipal and School District	10.848	15.075	15.075	15.075	17.906	23.444

Tax District	19 OUT R	19 OUT NR	19 OUT OGP	19 OUT OGE	28 IN R	28 IN NR
Mill Levies for College and Hospital						
College District Operational	3.431	5.000	5.000	5.000	3.431	5.000
Total Higher Education	3.431	5.000	5.000	5.000	3.431	5.000
Jal Hospital District						
Hospital Operational	1.843	2.000	2.000	2.000	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	3.939	4.000
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	-	-
Total Hospital	1.843	2.000	2.000	2.000	3.939	4.000
Total College and Hospital	5.274	7.000	7.000	7.000	7.370	9.000
Grand Total State, County, Municipal, Public School, College, Hospital	16.122	22.075	22.075	22.075	25.276	32.444
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	16.122	22.075	22.075	22.075	25.276	32.444

Property Classification	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential
Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Municipality					Eunice (City)	Eunice (City)
Public School District	Tatum	Tatum	Tatum	Tatum	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	8,467,569	57,618,010	36,696,125	7,449,425	29,576,223	14,221,077
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	6.735	10.600	10.600	10.600	6.735	10.600
Total County	6.735	10.600	10.600	10.600	6.735	10.600
Municipal Operational	-	-	-	-	5.135	7.650
Total Municipal	0.000	0.000	0.000	0.000	5.135	7.650
School District Operational	0.226	0.500	0.500	0.500	0.253	0.500
School District Debt Service	4.759	4.759	4.759	4.759	1.398	1.398
School Capital Improvement (Senate Bill 9 Levy)	1.879	2.000	2.000	2.000	1.879	2.000
School Building (House Bill 33 Levy)	-	-	-	-	1.879	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	6.864	7.259	7.259	7.259	5.409	5.898
Total State, County, Municipal and School District	14.959	19.219	19.219	19.219	18.639	25.508

Tax District	28 OUT R	28 OUT NR	28 OUT OGP	28 OUT OGE	8 IN R	8 IN NR
Mill Levies for College and Hospital						
College District Operational	3.431	5.000	5.000	5.000	3.431	5.000
Total Higher Education	3.431	5.000	5.000	5.000	3.431	5.000
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	3.939	4.000	4.000	4.000	-	-
Eunice Special Hospital District						
Hospital Operational	-	-	-	-	1.879	2.000
Total Hospital	3.939	4.000	4.000	4.000	1.879	2.000
Total College and Hospital	7.370	9.000	9.000	9.000	5.310	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	22.329	28.219	28.219	28.219	23.949	32.508
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	22.329	28.219	28.219	28.219	23.949	32.508

Property Classification	Oil & Gas Production	Oil & Gas Equipment	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Municipality	Eunice (City)	Eunice (City)				
Public School District	Eunice	Eunice	Eunice	Eunice	Eunice	Eunice
College District	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College	New Mexico Junior College
Taxable Value	1,336,088	271,779	4,320,975	617,332,623	3,617,027,853	843,533,712
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	10.600	10.600	6.735	10.600	10.600	10.600
Total County	10.600	10.600	6.735	10.600	10.600	10.600
Municipal Operational	7.650	7.650	-	-	-	-
Total Municipal	7.650	7.650	0.000	0.000	0.000	0.000
School District Operational	0.500	0.500	0.253	0.500	0.500	0.500
School District Debt Service	1.398	1.398	1.398	1.398	1.398	1.398
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.879	2.000	2.000	2.000
School Building (House Bill 33 Levy)	2.000	2.000	1.879	2.000	2.000	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.898	5.898	5.409	5.898	5.898	5.898
Total State, County, Municipal and School District	25.508	25.508	13.504	17.858	17.858	17.858

Tax District	8 IN OGP	8 IN OGE	8 OUT R	8 OUT NR	8 OUT OGP	8 OUT OGE
Mill Levies for College and Hospital						
College District Operational	5.000	5.000	3.431	5.000	5.000	5.000
Total Higher Education	5.000	5.000	3.431	5.000	5.000	5.000
Jal Hospital District						
Hospital Operational	-	-	-	-	-	-
NOR-LEA Hospital						
Hospital Operational	-	-	-	-	-	-
Eunice Special Hospital District						
Hospital Operational	2.000	2.000	1.879	2.000	2.000	2.000
Total Hospital	2.000	2.000	1.879	2.000	2.000	2.000
Total College and Hospital	7.000	7.000	5.310	7.000	7.000	7.000
Grand Total State, County, Municipal, Public School, College, Hospital	32.508	32.508	18.814	24.858	24.858	24.858
Mill Levies for Other Taxing Entities						
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	32.508	32.508	18.814	24.858	24.858	24.858

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	1 OUT,16 OUT,19 OUT,28 OUT,8 OUT
Sheep/Goats/Swine/Alpaca	8.931	1 OUT,16 OUT,28 OUT,8 OUT
Dairy Cattle	3.809	1 OUT,16 OUT,28 OUT,8 OUT
Bison/Camelids/Ratite	7.064	
Horses/Asses/Mules	10.000	1 OUT,16 OUT,19 OUT,28 OUT,8 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

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

Amendments

Date	Description
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