

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

OVERALL COUNTY NET TAXABLE VALUE: \$1,772,064,335

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	20 R	20 NR
Municipality	Corona (Village)	Corona (Village)				
Public School District	Corona	Corona	Corona	Corona	Hondo	Hondo
College District						
Taxable Value	2,208,131	6,369,958	6,610,032	41,666,091	27,839,857	21,292,028
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	5.335	8.146	5.335	8.146	5.335	8.146
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	8.085	10.896	8.085	10.896	8.085	10.896
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	3.425	2.262	-	-	-	-
Total Municipal	3.425	2.262	0.000	0.000	0.000	0.000
School District Operational	0.500	0.500	0.500	0.500	0.454	0.471
School District Debt Service	6.742	6.742	6.742	6.742	5.939	5.939
School Capital Improvement (Senate Bill 9 Levy)	-	-	-	-	1.898	1.884
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	7.242	7.242	7.242	7.242	8.291	8.294
Total State, County, Municipal and School District	20.112	21.760	16.687	19.498	17.736	20.550

Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	20 R	20 NR
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	-
College District Debt Service	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
Total Hospital	2.600	2.600	2.600	2.600	2.600	2.600
Total College and Hospital	2.600	2.600	2.600	2.600	2.600	2.600
Grand Total State, County, Municipal, Public School, College, Hospital	22.712	24.360	19.287	22.098	20.336	23.150
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Operational	-	-	-	-	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	0.750	0.750
Total Other	0.000	0.000	4.000	4.000	2.750	2.750
Grand Total	22.712	24.360	23.287	26.098	23.086	25.900

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Non-Residential	Residential
Tax District	28 IN R	28 IN NR	28 OUT R	28 OUT NR	28RU IN NR	3 IN R
Municipality	Capitan (Village)	Capitan (Village)			Ruidoso (Village)	Ruidoso (Village)
Public School District	Capitan	Capitan	Capitan	Capitan	Capitan	Ruidoso
College District						ENMU Ruidoso
Taxable Value	27,336,986	7,479,158	433,110,249	107,003,702	1,216,816	482,220,673
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	5.335	8.146	5.335	8.146	8.146	5.335
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	8.085	10.896	8.085	10.896	10.896	8.085
Municipal Debt Service	-	-	-	-	1.590	1.590
Municipal Operational	2.897	3.401	-	-	3.771	5.372
Total Municipal	2.897	3.401	0.000	0.000	5.361	6.962
School District Operational	0.241	0.407	0.241	0.407	0.407	0.335
School District Debt Service	0.633	0.633	0.633	0.633	0.633	5.933
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	2.000	1.997
School District Ed. Tech. Debt Service	1.663	1.663	1.663	1.663	1.663	-
Total School District	4.537	4.703	4.537	4.703	4.703	8.265
Total State, County, Municipal and School District	16.879	20.360	13.982	16.959	22.320	24.672

Tax District	28 IN R	28 IN NR	28 OUT R	28 OUT NR	28RU IN NR	3 IN R
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	1.938
College District Debt Service	-	-	-	-	-	1.250
Total Higher Education	0.000	0.000	0.000	0.000	0.000	3.188
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
Total Hospital	2.600	2.600	2.600	2.600	2.600	2.600
Total College and Hospital	2.600	2.600	2.600	2.600	2.600	5.788
Grand Total State, County, Municipal, Public School, College, Hospital	19.479	22.960	16.582	19.559	24.920	30.460
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Operational	-	-	8.904	8.904	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	0.868	0.868	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	-	0.750	0.750	-	-
Total Other	0.000	0.000	12.522	12.522	0.000	0.000
Grand Total	19.479	22.960	29.104	32.081	24.920	30.460

Property Classification	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential
Tax District	3 IN NR	3/35 OUT R	3/35 OUT NR	35 IN R	35 IN NR	7 IN R
Municipality	Ruidoso (Village)			Ruidoso Downs (City)	Ruidoso Downs (City)	Carrizozo (Town)
Public School District	Ruidoso	Ruidoso	Ruidoso	Ruidoso	Ruidoso	Carrizozo
College District	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	ENMU Ruidoso	
Taxable Value	233,592,851	164,642,071	42,838,936	41,084,913	28,759,708	12,318,142
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	8.146	5.335	8.146	5.335	8.146	5.335
Special Mill Levy	2.750	2.750	2.750	2.750	2.750	2.750
Total County	10.896	8.085	10.896	8.085	10.896	8.085
Municipal Debt Service	1.590	-	-	3.648	3.648	-
Municipal Operational	3.771	-	-	4.487	7.032	5.546
Total Municipal	5.361	0.000	0.000	8.135	10.680	5.546
School District Operational	0.392	0.335	0.392	0.335	0.392	0.299
School District Debt Service	5.933	5.933	5.933	5.933	5.933	8.340
School Capital Improvement (Senate Bill 9 Levy)	1.747	1.997	1.747	1.997	1.747	1.893
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	8.072	8.265	8.072	8.265	8.072	10.532
Total State, County, Municipal and School District	25.689	17.710	20.328	25.845	31.008	25.523

Tax District	3 IN NR	3/35 OUT R	3/35 OUT NR	35 IN R	35 IN NR	7 IN R
Mill Levies for College and Hospital						
College District Operational	1.630	1.938	1.630	1.938	1.630	-
College District Debt Service	1.250	1.250	1.250	1.250	1.250	-
Total Higher Education	2.880	3.188	2.880	3.188	2.880	0.000
Lincoln County Medical Center						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Lincoln County Rural Clinics						
Hospital Operational	0.600	0.600	0.600	0.600	0.600	0.600
Total Hospital	2.600	2.600	2.600	2.600	2.600	2.600
Total College and Hospital	5.480	5.788	5.480	5.788	5.480	2.600
Grand Total State, County, Municipal, Public School, College, Hospital	31.169	23.498	25.808	31.633	36.488	28.123
Mill Levies for Other Taxing Entities						
Alpine Village Sanitation District						
Operational	-	-	-	-	-	-
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Chaves SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Sun Valley Water and Sanitation District						
Operational	-	-	-	-	-	-
Upper Hondo SWCD						
Operational (Not Yield Controlled)	-	0.750	0.750	-	-	-
Total Other	0.000	0.750	0.750	0.000	0.000	0.000
Grand Total	31.169	24.248	26.558	31.633	36.488	28.123

Property Classification	Non-Residential	Residential	Non-Residential
Tax District	7 IN NR	7 OUT R	7 OUT NR
Municipality	Carrizozo (Town)		
Public School District	Carrizozo	Carrizozo	Carrizozo
College District			
Taxable Value	9,993,976	19,456,556	55,023,501
Mill Levies for State, County, Municipality, and School District			
State Debt Service	1.360	1.360	1.360
Total State	1.360	1.360	1.360
County Operational	8.146	5.335	8.146
Special Mill Levy	2.750	2.750	2.750
Total County	10.896	8.085	10.896
Municipal Debt Service	-	-	-
Municipal Operational	4.272	-	-
Total Municipal	4.272	0.000	0.000
School District Operational	0.500	0.299	0.500
School District Debt Service	8.340	8.340	8.340
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.893	2.000
School District Ed. Tech. Debt Service	-	-	-
Total School District	10.840	10.532	10.840
Total State, County, Municipal and School District	27.368	19.977	23.096

Tax District	7 IN NR	7 OUT R	7 OUT NR
Mill Levies for College and Hospital			
College District Operational	-	-	-
College District Debt Service	-	-	-
Total Higher Education	0.000	0.000	0.000
Lincoln County Medical Center			
Hospital Operational	2.000	2.000	2.000
Lincoln County Rural Clinics			
Hospital Operational	0.600	0.600	0.600
Total Hospital	2.600	2.600	2.600
Total College and Hospital	2.600	2.600	2.600
Grand Total State, County, Municipal, Public School, College, Hospital	29.968	22.577	25.696
Mill Levies for Other Taxing Entities			
Alpine Village Sanitation District			
Operational	-	-	-
Carrizozo SWCD			
Operational (Not Yield Controlled)	-	1.000	1.000
Chaves SWCD			
Operational (Not Yield Controlled)	-	1.000	1.000
Claunch-Pinto SWCD			
Operational (Not Yield Controlled)	-	1.000	1.000
Guadalupe SWCD			
Operational (Not Yield Controlled)	-	-	-
Sun Valley Water and Sanitation District			
Operational	-	-	-
Upper Hondo SWCD			
Operational (Not Yield Controlled)	-	0.750	0.750
Total Other	0.000	3.750	3.750
Grand Total	29.968	26.327	29.446

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 OUT
Sheep/Goats/Swine/Alpaca	8.931	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 IN,7 OUT
Dairy Cattle	3.809	13 OUT,20,28 OUT,7 OUT
Bison/Camelids/Ratite	7.064	20,28 OUT,7 OUT
Horses/Asses/Mules	10.000	13 OUT,20,28 IN,28 OUT,3 IN,3/35 OUT,7 IN,7 OUT

Other Assessments

Category	Taxing Entity	Description
Special Assessments or Mill Levies		Predator Control \$0.85 per head on cattle, sheep, and goats.

Footnotes

	Tax District	Classification	Assessment	Footnote
(1)	3 IN		College District Operational	To: ENMU Controller, Hwy 70, Portales, NM 88130

Amendments

Date	Description
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