

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

OVERALL COUNTY NET TAXABLE VALUE: \$730,424,057

| Property Classification                                          | Residential   | Non-Residential | Residential | Non-Residential | Residential        | Non-Residential    |
|------------------------------------------------------------------|---------------|-----------------|-------------|-----------------|--------------------|--------------------|
| Tax District                                                     | 1 IN R        | 1 IN NR         | 1 OUT R     | 1 OUT NR        | 1A IN R            | 1A IN NR           |
| Municipality                                                     | Deming (City) | Deming (City)   |             |                 | Columbus (Village) | Columbus (Village) |
| Public School District                                           | Deming        | Deming          | Deming      | Deming          | Deming             | Deming             |
| College District                                                 |               |                 |             |                 |                    |                    |
| Taxable Value                                                    | 166,739,543   | 142,381,542     | 138,247,023 | 262,111,200     | 12,898,268         | 8,046,481          |
| 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                                               | 10.572        | 11.850          | 10.572      | 11.850          | 10.572             | 11.850             |
| Total County                                                     | 10.572        | 11.850          | 10.572      | 11.850          | 10.572             | 11.850             |
| Municipal Debt Service                                           | 2.350         | 2.350           | -           | -               | -                  | -                  |
| Municipal Operational                                            | 4.386         | 4.475           | -           | -               | 3.367              | 6.985              |
| Total Municipal                                                  | 6.736         | 6.825           | 0.000       | 0.000           | 3.367              | 6.985              |
| School District Operational                                      | 0.489         | 0.500           | 0.489       | 0.500           | 0.489              | 0.500              |
| School District Debt Service                                     | 5.055         | 5.055           | 5.055       | 5.055           | 5.055              | 5.055              |
| School Capital Improvement (Senate Bill 9 Levy)                  | 1.957         | 2.000           | 1.957       | 2.000           | 1.957              | 2.000              |
| School District Ed. Tech. Debt Service                           | 0.700         | 0.700           | 0.700       | 0.700           | 0.700              | 0.700              |
| Total School District                                            | 8.201         | 8.255           | 8.201       | 8.255           | 8.201              | 8.255              |
| Total State, County, Municipal and School District               | 26.869        | 28.290          | 20.133      | 21.465          | 23.500             | 28.450             |

| Tax District                                                           | 1 IN R | 1 IN NR | 1 OUT R | 1 OUT NR | 1A IN R | 1A IN NR |
|------------------------------------------------------------------------|--------|---------|---------|----------|---------|----------|
| Mill Levies for College and Hospital                                   |        |         |         |          |         |          |
| Total Higher Education                                                 | 0.000  | 0.000   | 0.000   | 0.000    | 0.000   | 0.000    |
| 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 | 26.869 | 28.290  | 20.133  | 21.465   | 23.500  | 28.450   |
| Mill Levies for Other Taxing Entities                                  |        |         |         |          |         |          |
| Caballo SWCD                                                           |        |         |         |          |         |          |
| Operational (Not Yield Controlled)                                     | -      | -       | 1.000   | 1.000    | -       | -        |
| Total Other                                                            | 0.000  | 0.000   | 1.000   | 1.000    | 0.000   | 0.000    |
| Grand Total                                                            | 26.869 | 28.290  | 21.133  | 22.465   | 23.500  | 28.450   |

**Livestock Mill Levies**

| Category                 | Rate   | Applicable Tax Districts |
|--------------------------|--------|--------------------------|
| Cattle Indemnity         | 8.354  | 1 OUT,1A IN              |
| Sheep/Goats/Swine/Alpaca | 8.931  | 1 OUT                    |
| Dairy Cattle             | 3.809  | 1 OUT                    |
| Bison/Camelids/Ratite    | 7.064  | 1 OUT                    |
| Horses/Asses/Mules       | 10.000 | 1 IN,1 OUT,1A IN         |

**Other Assessments**

| Category | Taxing Entity | Description |
|----------|---------------|-------------|
|----------|---------------|-------------|

**Footnotes**

| Tax District | Classification | Assessment | Footnote |
|--------------|----------------|------------|----------|
|--------------|----------------|------------|----------|

**Amendments**

| Date | Description |
|------|-------------|
|------|-------------|