

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

OVERALL COUNTY NET TAXABLE VALUE: \$1,718,252,460

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	11 IN R	11 IN NR
Municipality	Alamogordo (City)	Alamogordo (City)			Cloudcroft (Village)	Cloudcroft (Village)
Public School District	Alamogordo	Alamogordo	Alamogordo	Alamogordo	Cloudcroft	Cloudcroft
College District	NMSU Alamogordo	NMSU Alamogordo	NMSU Alamogordo	NMSU Alamogordo		
Taxable Value	567,801,549	203,115,766	211,477,200	141,445,509	66,349,836	20,334,614
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	6.605	11.850	6.605	11.850	6.605	11.850
Total County	6.605	11.850	6.605	11.850	6.605	11.850
Municipal Debt Service	1.850	1.850	-	-	-	-
Municipal Operational	5.035	7.064	-	-	0.735	2.225
Total Municipal	6.885	8.914	0.000	0.000	0.735	2.225
School District Operational	0.323	0.500	0.323	0.500	0.167	0.437
School District Debt Service	6.186	6.186	6.186	6.186	4.800	4.800
School Capital Improvement (Senate Bill 9 Levy)	1.959	2.000	1.959	2.000	1.731	1.821
School Building (House Bill 33 Levy)	1.371	1.400	1.371	1.400	-	-
School District Ed. Tech. Debt Service	-	-	-	-	0.750	0.750
Total School District	9.839	10.086	9.839	10.086	7.448	7.808
Total State, County, Municipal and School District	24.689	32.210	17.804	23.296	16.148	23.243

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	11 IN R	11 IN NR
Mill Levies for College and Hospital						
College District Operational	0.828	1.000	0.828	1.000	-	-
College District Debt Service	2.050	2.050	2.050	2.050	-	-
Total Higher Education	2.878	3.050	2.878	3.050	0.000	0.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	2.878	3.050	2.878	3.050	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	27.567	35.260	20.682	26.346	16.148	23.243
Mill Levies for Other Taxing Entities						
Carlsbad SWCD						
Operational (Not Yield Controlled)	-	-	0.700	0.700	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Timberon Water and Sanitation District						
Operational	-	-	-	-	-	-
Total Other	0.000	0.000	1.700	1.700	0.000	0.000
Grand Total	27.567	35.260	22.382	28.046	16.148	23.243

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	11 OUT R	11 OUT NR	16 R	16 NR	4 IN R	4 IN NR
Municipality					Tularosa (Village)	Tularosa (Village)
Public School District	Cloudcroft	Cloudcroft	Gadsden	Gadsden	Tularosa	Tularosa
College District			NMSU Dona Ana	NMSU Dona Ana		
Taxable Value	173,123,059	75,566,016	84,558,620	39,243,739	33,611,634	12,880,324
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	6.605	11.850	6.605	11.850	6.605	11.850
Total County	6.605	11.850	6.605	11.850	6.605	11.850
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	-	-	-	-	5.200	7.650
Total Municipal	0.000	0.000	0.000	0.000	5.200	7.650
School District Operational	0.167	0.437	0.323	0.481	0.302	0.500
School District Debt Service	4.800	4.800	12.050	12.050	8.620	8.620
School Capital Improvement (Senate Bill 9 Levy)	1.731	1.821	1.966	1.925	1.933	2.000
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School District Ed. Tech. Debt Service	0.750	0.750	2.235	2.235	-	-
Total School District	7.448	7.808	16.574	16.691	10.855	11.120
Total State, County, Municipal and School District	15.413	21.018	24.539	29.901	24.020	31.980

Tax District	11 OUT R	11 OUT NR	16 R	16 NR	4 IN R	4 IN NR
Mill Levies for College and Hospital						
College District Operational	-	-	1.221	1.241	-	-
College District Debt Service	-	-	0.750	0.750	-	-
Total Higher Education	0.000	0.000	1.971	1.991	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	1.971	1.991	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	15.413	21.018	26.510	31.892	24.020	31.980
Mill Levies for Other Taxing Entities						
Carlsbad SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Penasco SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Timberon Water and Sanitation District						
Operational	5.257	5.257	-	-	-	-
Total Other	6.257	6.257	0.000	0.000	0.000	0.000
Grand Total	21.670	27.275	26.510	31.892	24.020	31.980

Property Classification	Residential	Non-Residential
Tax District	4 OUT R	4 OUT NR
Municipality		
Public School District	Tularosa	Tularosa
College District		
Taxable Value	40,552,583	48,192,011
Mill Levies for State, County, Municipality, and School District		
State Debt Service	1.360	1.360
Total State	1.360	1.360
County Operational	6.605	11.850
Total County	6.605	11.850
Municipal Debt Service	-	-
Municipal Operational	-	-
Total Municipal	0.000	0.000
School District Operational	0.302	0.500
School District Debt Service	8.620	8.620
School Capital Improvement (Senate Bill 9 Levy)	1.933	2.000
School Building (House Bill 33 Levy)	-	-
School District Ed. Tech. Debt Service	-	-
Total School District	10.855	11.120
Total State, County, Municipal and School District	18.820	24.330

Tax District	4 OUT R	4 OUT NR
Mill Levies for College and Hospital		
College District Operational	-	-
College District Debt Service	-	-
Total Higher Education	0.000	0.000
Total Hospital	0.000	0.000
Total College and Hospital	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	18.820	24.330
Mill Levies for Other Taxing Entities		
Carlsbad SWCD		
Operational (Not Yield Controlled)	-	-
Penasco SWCD		
Operational (Not Yield Controlled)	-	-
Timberon Water and Sanitation District		
Operational	-	-
Total Other	0.000	0.000
Grand Total	18.820	24.330

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	1 OUT,11 OUT,16,4 IN,4 OUT
Sheep/Goats/Swine/Alpaca	8.931	1 OUT,11 OUT,16,4 OUT
Dairy Cattle	3.809	11 OUT,4 OUT
Bison/Camelids/Ratite	7.064	
Horses/Asses/Mules	10.000	1 OUT,11 OUT,16,4 OUT

Other Assessments

Category	Taxing Entity	Description
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Footnotes

	Tax District	Classification	Assessment	Footnote
(1)	16		School District Operational	To Gadsden Board of Education
(2)	1 IN		College District Operational	NMSU Alamogordo Branch Operational to Alamogordo Branch College
(3)	1 IN		College District Debt Service	NMSU Alamogordo Branch Debt to NMSU Controller, P.O. Box 3AA, Las Cruces 88003
(4)	16		College District Operational	NMSU Dona Ana Branch Operational to NMSU, Dona Ana Branch
(5)	16		College District Debt Service	NMSU Dona Ana Branch Debt to NMSU, Dona Ana Branch

Amendments

Date	Description
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