

Certificate of Property Tax Rates in Mills
San Miguel County
Tax Year 2026

OVERALL COUNTY NET TAXABLE VALUE: \$808,743,911

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	2 IN R	2 IN NR
Municipality		Las Vegas (City)	Las Vegas (City)			Las Vegas (City)	Las Vegas (City)
Public School District		Las Vegas West	Las Vegas West	Las Vegas West	Las Vegas West	Las Vegas City	Las Vegas City
College District		Luna Community College	Luna Community College	Luna Community College	Luna Community College	Luna Community College	Luna Community College
Taxable Value		52,747,919	21,975,496	112,724,598	78,405,514	126,915,643	72,674,908
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		5.553	11.482	5.553	11.482	5.553	11.482
Total County		5.553	11.482	5.553	11.482	5.553	11.482
Municipal Operational		6.876	7.650	-	-	6.876	7.650
Total Municipal		6.876	7.650	0.000	0.000	6.876	7.650
School District Operational		0.225	0.472	0.225	0.472	0.219	0.485
School District Debt Service		10.499	10.499	10.499	10.499	8.255	8.255
School Capital Improvement (Senate Bill 9 Levy)		1.921	1.888	1.921	1.888	1.962	1.941
School District Ed. Tech. Debt Service		-	-	-	-	1.060	1.060
Total School District		12.645	12.859	12.645	12.859	11.496	11.741
Total State, County, Municipal and School District		26.434	33.351	19.558	25.701	25.285	32.233

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	2 IN R	2 IN NR
Mill Levies for College and Hospital						
College District Operational	2.431	2.985	2.431	2.985	2.431	2.985
Total Higher Education	2.431	2.985	2.431	2.985	2.431	2.985
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	2.431	2.985	2.431	2.985	2.431	2.985
Grand Total State, County, Municipal, Public School, College, Hospital	28.865	36.336	21.989	28.686	27.716	35.218
Mill Levies for Other Taxing Entities						
Guadalupe SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	-	-
Mesa SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Tierra y Montes SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Ute Creek SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Total Other	2.000	2.000	4.000	4.000	1.000	1.000
Grand Total	30.865	38.336	25.989	32.686	28.716	36.218

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	2 OUT R	2 OUT NR	21 IN R	21 IN NR	21 OUT R	21 OUT NR
Municipality			Pecos (Village)	Pecos (Village)		
Public School District	Las Vegas City	Las Vegas City	Pecos	Pecos	Pecos	Pecos
College District	Luna Community College	Luna Community College				
Taxable Value	101,531,650	53,626,027	24,375,447	4,804,031	111,765,873	44,821,328
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	5.553	11.482	5.553	11.482	5.553	11.482
Total County	5.553	11.482	5.553	11.482	5.553	11.482
Municipal Operational	-	-	0.439	1.815	-	-
Total Municipal	0.000	0.000	0.439	1.815	0.000	0.000
School District Operational	0.219	0.485	0.099	0.175	0.099	0.175
School District Debt Service	8.255	8.255	2.524	2.524	2.524	2.524
School Capital Improvement (Senate Bill 9 Levy)	1.962	1.941	1.907	1.948	1.907	1.948
School District Ed. Tech. Debt Service	1.060	1.060	-	-	-	-
Total School District	11.496	11.741	4.530	4.647	4.530	4.647
Total State, County, Municipal and School District	18.409	24.583	11.882	19.304	11.443	17.489

Tax District	2 OUT R	2 OUT NR	21 IN R	21 IN NR	21 OUT R	21 OUT NR
Mill Levies for College and Hospital						
College District Operational	2.431	2.985	-	-	-	-
Total Higher Education	2.431	2.985	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	2.431	2.985	0.000	0.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	20.840	27.568	11.882	19.304	11.443	17.489
Mill Levies for Other Taxing Entities						
Guadalupe SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Mesa SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Tierra y Montes SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Ute Creek SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	2.000	2.000	1.000	1.000	1.000	1.000
Grand Total	22.840	29.568	12.882	20.304	12.443	18.489

Property Classification	Residential	Non-Residential
Tax District	50 R	50 NR
Municipality		
Public School District	Santa Rosa	Santa Rosa
College District	Luna Community College	Luna Community College
Taxable Value	1,311,155	1,064,322
Mill Levies for State, County, Municipality, and School District		
State Debt Service	1.360	1.360
Total State	1.360	1.360
County Operational	5.553	11.482
Total County	5.553	11.482
Municipal Operational	-	-
Total Municipal	0.000	0.000
School District Operational	0.323	0.500
School District Debt Service	4.872	4.872
School Capital Improvement (Senate Bill 9 Levy)	1.919	2.000
School District Ed. Tech. Debt Service	0.034	0.034
Total School District	7.148	7.406
Total State, County, Municipal and School District	14.061	20.248

Tax District	50 R	50 NR
Mill Levies for College and Hospital		
College District Operational	2.431	2.985
Total Higher Education	2.431	2.985
Total Hospital	0.000	0.000
Total College and Hospital	2.431	2.985
Grand Total State, County, Municipal, Public School, College, Hospital	16.492	23.233
Mill Levies for Other Taxing Entities		
Guadalupe SWCD		
Operational (Not Yield Controlled)	-	-
Mesa SWCD		
Operational (Not Yield Controlled)	-	-
Tierra y Montes SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Ute Creek SWCD		
Operational (Not Yield Controlled)	-	-
Total Other	1.000	1.000
Grand Total	17.492	24.233

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.354	1 IN,1 OUT,2 IN,2 OUT,21 IN,21 OUT,50
Sheep/Goats/Swine/Alpaca	8.931	1 IN,1 OUT,2 IN,2 OUT,21 OUT
Dairy Cattle	3.809	1 OUT,2 OUT,21 IN
Bison/Camelids/Ratite	7.064	1 OUT,2 OUT
Horses/Asses/Mules	10.000	1 IN,1 OUT,2 IN,2 OUT,21 IN,21 OUT,50

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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