

*State of New Mexico*

*Shelly K. Trujillo  
County Clerk  
575-894-2840*

*Candace Chavez  
County Treasurer  
575-894-3524*

*Michael D. Huston  
County Assessor  
575-894-2589*

*Thomas Pestak  
Probate Judge  
575-894-2840*



*County of Sierra*

*James E. Paxon  
Commissioner District 1  
575-894-6215*

*Travis Day  
Commissioner District 2  
575-894-6215*

*Hank Hopkins  
Commissioner District 3  
575-894-6215*

*Joshua Baker  
County Sheriff  
575-894-9150*

*1712 North Date Street  
Truth or Consequences, New Mexico 87901*

*Amber Vaughn  
County Manager  
575-894-6215 voice 575-894-9548 fax*

**SIERRA COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. 110-189**

**A RESOLUTION TO APPROVE 2023 TAX RATES**

**WHEREAS**, the Board of Sierra County Commissioners of Sierra County, New Mexico, meeting on September 13, 2023, deem it necessary to approve the 2023 Tax Rates as set forth in the certification issued by the Department of Finance and Administration; and

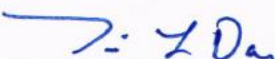
**WHEREAS**, NMSA 1978, Section 7-38-34 requires that the Board of County Commissioners issue a written order, imposing those rates set forth and deliver a copy of this order immediately to the County Assessor; and

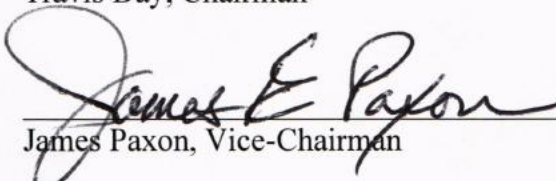
**WHEREAS**, the imposition of Property Tax Rates pursuant to Section 7-38-34, and by the 2012 Certificate of Tax Rates are hereby certified as the Tax Rates for the Government units sharing in the tax in accordance with the property tax code.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of County Commissioners, Sierra County, New Mexico hereby approve and implement the aforementioned 2023 Certificate of Tax Rates, attached hereto.

**APPROVED, ADOPTED, AND PASSED** on this 13<sup>th</sup> day of September, 2023.

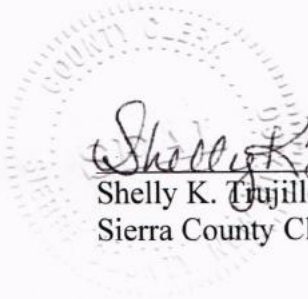
**BOARD OF COMMISSIONERS OF SIERRA COUNTY**

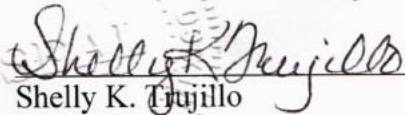
  
\_\_\_\_\_  
Travis Day, Chairman

  
\_\_\_\_\_  
James Paxon, Vice-Chairman

  
\_\_\_\_\_  
Hank Hopkins, Commissioner

Attest:



  
\_\_\_\_\_  
Shelly K. Tujillo  
Sierra County Clerk

RECEIVED



State of New Mexico  
Department of Finance & Administration  
180 Bataan Memorial Building  
Santa Fe, New Mexico 87501  
Phone: (505) 827-4985  
Fax: (505) 827-4984  
www.nmdfa.state.nm.us

SEP 06 2023

COUNTY of SIERRA

Michelle Lujan Grisham  
GOVERNOR

Wayne Propst  
Cabinet Secretary

September 1, 2023

The Honorable Travis Day  
Sierra County  
855 Van Patten  
Truth or Consequences, NM 87901

Order Setting Property Tax Rates - 2023 Property Tax Year

Dear Commissioner Day,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2023 tax rates in the attached Certificate of Property Tax Rates (Certificate) for all governmental units imposing rates in your county.

NMSA 1978, Section 7-38-34 requires the Board of County Commissioners (Board) to issue and deliver to the County Assessor its own written order imposing these rates within five days of its receipt of this rate-setting order. **Before the Board issues its order, the county is responsible for ensuring that the rates are correct and must notify the Local Government Division of the Department of Finance and Administration of any errors, in accordance with 3.6.50.11 (D) NMAC.** To further those efforts, please immediately share the Certificate with all governmental units (other than the State) that have rates included in the Certificate, so that they may also check the accuracy of their rates. In addition, please note that the "percentage change I" used as specified in NMSA 1978, Section 7-37-7.1 (A) for yield control calculations this year was the statutory maximum of 5% due to inflation and typically calculates higher mill rates.

Any questions concerning or suspected errors in the rates should be immediately brought to the attention of the Local Government Division's Budget and Finance Bureau Chief, Cordelia Chavez, at 505-231-7246; or Special Projects Analyst, Catrina Chavez, at 505-479-1247.

Sincerely,

DocuSigned by:  
  
6EB4D958A89A432...

9/1/2023

Wayne Propst  
Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department (via email)  
County Assessor (via email)  
County Treasurer (via email)

Enclosure(s): Certificate of Property Tax Rates



Certificate of Property Tax Rates in Mills  
Sierra County  
Tax Year 2023

OVERALL COUNTY NET TAXABLE VALUE: \$352,005,616

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	6 EB R	6 EB NR	6 IN R	6 IN NR	6 OUT R	6 OUT NR
Municipality	Elephant Butte (City)	Elephant Butte (City)	Truth or Consequences (City)	Truth or Consequences (City)		
Public School District	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences
College District						
Taxable Value	49,733,665	17,589,378	73,714,865	38,830,727	87,111,803	78,763,993
<b>Mill Levies for State, County, Municipality, and School District</b>						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
<b>Total State</b>	<b>1.360</b>	<b>1.360</b>	<b>1.360</b>	<b>1.360</b>	<b>1.360</b>	<b>1.360</b>
County Debt Service	-	-	-	-	-	-
County Operational	10.674	11.850	10.674	11.850	10.674	11.850
<b>Total County</b>	<b>10.674</b>	<b>11.850</b>	<b>10.674</b>	<b>11.850</b>	<b>10.674</b>	<b>11.850</b>
Municipal Debt Service	-	-	-	-	-	-
Municipal Operational	4.207	4.225	1.537	2.225	-	-
<b>Total Municipal</b>	<b>4.207</b>	<b>4.225</b>	<b>1.537</b>	<b>2.225</b>	<b>0.000</b>	<b>0.000</b>
School Building (House Bill 33 Levy)	-	-	-	-	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.999	2.000	1.999	2.000	1.999	2.000
School District Debt Service	5.651	5.651	5.651	5.651	5.651	5.651
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School District Operational	0.500	0.500	0.500	0.500	0.500	0.500
<b>Total School District</b>	<b>8.150</b>	<b>8.151</b>	<b>8.150</b>	<b>8.151</b>	<b>8.150</b>	<b>8.151</b>
<b>Total State, County, Municipal and School District</b>	<b>24.391</b>	<b>25.586</b>	<b>21.721</b>	<b>23.586</b>	<b>20.184</b>	<b>21.361</b>

Tax District	6 EB R	6 EB NR	6 IN R	6 IN NR	6 OUT R	6 OUT NR
<b>Mill Levies for College and Hospital</b>						
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Sierra County Hospital						
Hospital Debt Service	-	-	-	-	-	-
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
<b>Total Hospital</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>26.391</b>	<b>27.586</b>	<b>23.721</b>	<b>25.586</b>	<b>22.184</b>	<b>23.361</b>
<b>Mill Levies for Other Taxing Entities</b>						
Underwood Watershed						
Special District Debt Service	-	-	-	-	-	-
Special District Operational	-	-	-	-	5.000	5.000
Sierra Flood Control						
Special District Operational	1.500	1.500	1.500	1.500	1.500	1.500
Sierra SWCD						
Special District Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Caballo SWCD						
Special District Operational (Not Yield Controlled)	-	-	-	-	1.000	-
State Debt Service	-	-	-	-	-	1.000
<b>Total Other</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>8.500</b>	<b>8.500</b>
<b>Grand Total</b>	<b>28.891</b>	<b>30.086</b>	<b>26.221</b>	<b>28.086</b>	<b>30.684</b>	<b>31.861</b>

Property Classification	Residential	Non-Residential
Tax District	6W IN R	6W IN NR
Municipality	Williamsburg (Village)	Williamsburg (Village)
Public School District	Truth or Consequences	Truth or Consequences
College District		
Taxable Value	4,872,601	1,388,584
<b>Mill Levies for State, County, Municipality, and School District</b>		
State Debt Service	1.360	1.360
<b>Total State</b>	<b>1.360</b>	<b>1.360</b>
County Debt Service	-	-
County Operational	10.674	11.850
<b>Total County</b>	<b>10.674</b>	<b>11.850</b>
Municipal Debt Service	-	-
Municipal Operational	1.687	2.115
<b>Total Municipal</b>	<b>1.687</b>	<b>2.115</b>
School Building (House Bill 33 Levy)	-	-
School Capital Improvement (Senate Bill 9 Levy)	1.999	2.000
School District Debt Service	5.651	5.651
School District Ed. Tech. Debt Service	-	-
School District Operational	0.500	0.500
<b>Total School District</b>	<b>8.150</b>	<b>8.151</b>
<b>Total State, County, Municipal and School District</b>	<b>21.871</b>	<b>23.476</b>

Tax District	6W IN R	6W IN NR
<b>Mill Levies for College and Hospital</b>		
<b>Total Higher Education</b>	<b>0.000</b>	<b>0.000</b>
Sierra County Hospital		
Hospital Debt Service	-	-
Hospital Operational	2.000	2.000
<b>Total Hospital</b>	<b>2.000</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>2.000</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>23.871</b>	<b>25.476</b>
<b>Mill Levies for Other Taxing Entities</b>		
Underwood Watershed		
Special District Debt Service	-	-
Special District Operational	-	-
Sierra Flood Control		
Special District Operational	1.500	1.500
Sierra SWCD		
Special District Operational (Not Yield Controlled)	1.000	1.000
Caballo SWCD		
Special District Operational (Not Yield Controlled)	-	-
State Debt Service	-	-
<b>Total Other</b>	<b>2.500</b>	<b>2.500</b>
<b>Grand Total</b>	<b>26.371</b>	<b>27.976</b>



**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	10.000	6W IN,6 IN,6 OUT,6 OUT,6 OUT
Sheep/Goats/Swine/Alpaca	9.147	6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 IN,6 OUT,6 OUT,6 IN,6 IN,6 OUT,6 OUT,6 OUT
Dairy Cattle	5.000	6 OUT,6 OUT,6 OUT
Bison/Camelids/Ratite	7.614	6 OUT,6 OUT,6 OUT
Horses/Asses/Mules	9.770	6 OUT,6 IN,6 OUT,6 OUT,6 IN,6 IN

**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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