

SIERRA COUNTY BOARD OF COUNTY COMMISSIONERS RESOLUTION NO. 110-196

A RESOLUTION TO APPROVE THE AMENDED 2023 TAX RATES

WHEREAS, the Board of Sierra County Commissioners of Sierra County, New Mexico, meeting on October 17, 2023, deem it necessary to approve the Amended 2023 Tax Rates as set forth in the certification issued by the Department of Finance and Administration; and

WHEREAS, on September 13, 2023, this Board previously approved the 2023 Tax Rates as set forth in the certification issued by the Department of Finance and Administration, which tax rates have since been updated 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

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

APPROVED, ADOPTED, AND PASSED on this 17th day of October, 2023.

BOARD OF COMMISSIONERS OF SIERRA COUNTY

Travis Day, Chairman

James Paxon, Vice-Chairman

Hank Hopkins, Commissioner

Attest:

Dujello Shelly K. Tudillo Sierra County Clerk

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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
Mill Levies for State, County, Municipality, and S	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 Debt Service	-	-	¥	-		•
County Operational	10.674	11.850	10.674	11.850	10.674	11.850
Total County	10.674	11.850	10.674	11.850	10.674	11.850
Municipal Debt Service						-
Municipal Operational	4.207	4.225	1.537	2.225	-	
Total Municipal	4.207	4.225	1.537	2.225	0.000	0.000
School Building (House Bill 33 Levy)	2	4		·=		-
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
Total School District	8.150	8.151	8.150	8.151	8.150	8.151
Total State, County, Municipal and School District	24.391	25.586	21.721	23.586	20.184	21.361

Tax District	6 EB R	6 EB NR	6 IN R	6 IN NR	6 OUT R	6 OUT NR
Mill Levies for College and Hospital						
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Sierra County Hospital						
Hospital Debt Service						
Hospital Operational	2.000	2.000	2.000	2.000	2.000	2.000
Total Hospital	2.000	2.000	2.000	2.000	2.000	2.000
Total College and Hospital	2.000	2.000	2.000	2.000	2.000	2.000
Grand Total State, County, Municipal, Public School, College, Hospital	26.391	27.586	23.721	25.586	22.184	23.361
Mill Levies for Other Taxing Entities						
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	1.000
Total Other	2.500	2.500	2.500	2.500	8.500	8.500
Grand Total	28.891	30.086	26.221	28.086	30.684	31.861

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
Mill Levies for State, County, Municipality, and S	school District	
State Debt Service	1.360	1.360
Total State	1.360	1.360
County Debt Service		
County Operational	10.674	11.850
Total County	10.674	11.850
Municipal Debt Service		
Municipal Operational	1.687	2.115
Total Municipal	1.687	2.115
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
Total School District	8.150	8.151
Total State, County, Municipal and School District	21.871	23.476

Tax District	6W IN R	6W IN NR
Mill Levies for College and Hospital		
Total Higher Education	0.000	0.000
Sierra County Hospital		
Hospital Debt Service		
Hospital Operational	2.000	2.000
Total Hospital	2.000	2.000
Total College and Hospital	2.000	2.000
Grand Total State, County, Municipal, Public School, College, Hospital	23.871	25.476
Mill Levies for Other Taxing Entities		
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)	•	
Total Other	2.500	2.500
Grand Total	26.371	27.976

Livestock Mill Levies						
Category	Rate	Applicable Tax Districts				
Cattle Indemnity	10.000	6W IN,6 IN,6 OUT,6 OU	T,6 OUT			
Sheep/Goats/Swine/Alpaca	9.147	6 OUT,6 OUT,6 OUT,6 O	OUT,6 OUT,6 OUT,6 C	OUT,6 IN,6 OUT,6 OUT,6 IN,6 IN	1,6 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 OU	T,6 IN,6 IN			
Other Assessments						
Category		Taxing Entity		Description		
Footnotes						
Tax District	Classif	fication	Assessment	Footnote		
Amendments						
Date	Description					