



**SIERRA COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 110-274**

A RESOLUTION TO APPROVE 2024 TAX RATES

WHEREAS, the Board of Sierra County Commissioners of Sierra County, New Mexico, meeting on September 17, 2024, deem it necessary to approve the 2024 Tax Rates as set forth in the certification issued by the Department of Finance and Administration; and

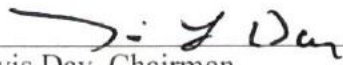
WHEREAS, NMSA 1978, Section 7-38-34 requires that the Board of County Commissioners issue a written order, imposing those rates set forth and deliver a copy of this order immediately to the County Assessor; and

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 2024 Certificate of Tax Rates, attached hereto.

APPROVED, ADOPTED, AND PASSED on this 17th day of September, 2024.

BOARD OF COMMISSIONERS OF SIERRA COUNTY



Travis Day, Chairman

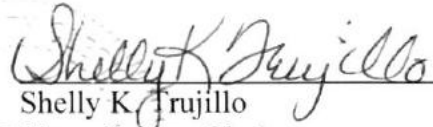


James Paxton, Vice-Chairman

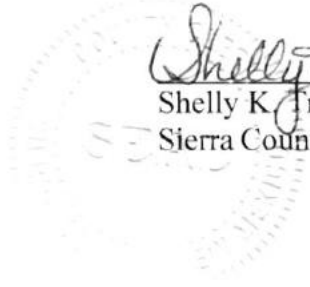


Hank Hopkins, Commissioner

Attest:



Shelly K. Trujillo
Sierra County Clerk





407 Galisteo St,
Santa Fe, NM 87501
(505) 827-4985

Governor Michelle Lujan Grisham
Cabinet Secretary Wayne Propst

Local Government Division
Jeannette Gallegos, Acting Division Director

August 29, 2024

The Honorable Travis Day,
Sierra County
1712 N. Date Street
Truth or Consequences, New Mexico 87901

Order Setting Property Tax Rates - 2024 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 2024 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 3.6.50.1 I (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 is 1.71%.

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:

A handwritten signature in black ink that reads "Wayne Propst". The signature is written in a cursive style and is contained within a blue rectangular box that also contains the DocuSigned by text above it.

6EB4D958A89A432...

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 2024

OVERALL COUNTY NET TAXABLE VALUE: \$388,703,151

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	52,920,980	19,104,287	78,928,926	43,660,059	90,972,878	96,429,473
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	10.453	11.850	10.453	11.850	10.453	11.850
Total County	10.453	11.850	10.453	11.850	10.453	11.850
Municipal Debt Service	-	-	4.535	4.535	-	-
Municipal Operational	4.189	4.090	1.474	2.132	-	-
Total Municipal	4.189	4.090	6.009	6.667	0.000	0.000
School District Operational	0.490	0.500	0.490	0.500	0.490	0.500
School District Debt Service	5.651	5.651	5.651	5.651	5.651	5.651
School Capital Improvement (Senate Bill 9 Levy)	1.958	2.000	1.958	2.000	1.958	2.000
Total School District	8.099	8.151	8.099	8.151	8.099	8.151
Total State, County, Municipal and School District	24.101	25.451	25.921	28.028	19.912	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 Operational	1.959	2.000	1.959	2.000	1.959	2.000
Total Hospital	1.959	2.000	1.959	2.000	1.959	2.000
Total College and Hospital	1.959	2.000	1.959	2.000	1.959	2.000
Grand Total State, County, Municipal, Public School, College, Hospital	26.060	27.451	27.880	30.028	21.871	23.361
Mill Levies for Other Taxing Entities						
Caballo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Sierra Flood Control						
Operational	1.449	1.449	1.449	1.449	1.449	1.449
Sierra SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Underwood Watershed						
Operational	-	-	-	-	4.576	4.943
Total Other	2.449	2.449	2.449	2.449	8.025	8.392
Grand Total	28.509	29.900	30.329	32.477	29.896	31.753

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	5,123,724	1,562,824
Mill Levies for State, County, Municipality, and School District		
State Debt Service	1.360	1.360
Total State	1.360	1.360
County Operational	10.453	11.850
Total County	10.453	11.850
Municipal Debt Service	-	-
Municipal Operational	1.630	2.040
Total Municipal	1.630	2.040
School District Operational	0.490	0.500
School District Debt Service	5.651	5.651
School Capital Improvement (Senate Bill 9 Levy)	1.958	2.000
Total School District	8.099	8.151
Total State, County, Municipal and School District	21.542	23.401

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 Operational	1.959	2.000
Total Hospital	1.959	2.000
Total College and Hospital	1.959	2.000
Grand Total State, County, Municipal, Public School, College, Hospital	23.501	25.401
Mill Levies for Other Taxing Entities		
Caballo SWCD		
Operational (Not Yield Controlled)	-	-
Sierra Flood Control		
Operational	1.449	1.449
Sierra SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Underwood Watershed		
Operational	-	-
Total Other	2.449	2.449
Grand Total	25.950	27.850

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
	10.000	
Cattle Indemnity	9.604	6W IN,6 OUT,6 OUT,6 OUT,6 OUT,6 IN,6 IN
Sheep/Goats/Swine/Alpaca	9.088	6 IN,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 IN,6 IN,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 OUT,6 IN,6 OUT
Dairy Cattle	5.000	6 OUT,6 OUT,6 OUT,6 OUT
Dairy Cattle	4.754	6 OUT,6 OUT,6 OUT,6 OUT
Bison/Camelids/Ratite	7.945	6 OUT,6 OUT,6 OUT,6 OUT
Horses/Asses/Mules	9.371	6 OUT,6 OUT,6 OUT,6 IN,6 OUT,6 IN,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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Certificate of Property Tax Rates in Mills
Sierra County
Tax Year 2024

OVERALL COUNTY NET TAXABLE VALUE 5388,703,151

Property Classification	Residential 6 EB R	Non-Residential 6 EB NR	Residential 6 IN R	Non-Residential 6 IN NR	Residential 6 OUT R	Non-Residential 6 OUT NR	Residential 6W IN R	Non-Residential 6W IN NR
Sierra County	52,920,980	19,104,287	78,928,926	43,660,059	90,972,878	96,429,473	5,123,724	1,562,824
State Debt Service	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36
County Operational	10.453	11.85	10.453	11.85	10.453	11.85	10.453	11.85
Municipal Debt Service	4.189	4.09	1.474	2.132	0	0	1.63	2.04
Municipal Operational	4.189	4.09	6.009	6.667	0	0	1.61	2.04
School District Operational	0.49	0.5	0.49	0.5	0.49	0.5	0.49	0.5
School District Debt Service	5.651	5.651	5.651	5.651	5.651	5.651	5.651	5.651
School Capital Improvement (Senate Bill 9 Levy)	1.958	2	1.958	2	1.958	2	1.958	2
Total State, County, Municipal and School District	24.101	25.451	25.921	28.028	19.912	21.361	21.542	23.401
Mills Levies for College and Hospital	0	0	0	0	0	0	0	0
Sierra County Hospital Operational	1.959	2	1.959	2	1.959	2	1.959	2
Total Hospital	1.959	2	1.959	2	1.959	2	1.959	2
Total College and Hospital	1.959	2	1.959	2	1.959	2	1.959	2
Grand Total State, County, Municipal, Public School, College, Hospital	26.06	27.451	27.88	30.028	21.871	23.361	23.501	25.401
Mills Levies for Other Taxing Entities	2023 24,391 ↓	27,586 ↓	23,721 ↑	25,586 ↑	22,194 ↓	23,361 ↓	23,871 ↓	27,596 ↓
Caballo SWCD Operational (Not Yield Controlled)					1	1		
Sierra Flood Control Operational	1.449	1.449	1.449	1.449	1.449	1.449	1.449	1.449
Sierra SWCD Operational (Not Yield Controlled)	1	1	1	1	1	1	1	1
Underwood Watershed Operational	2.449	2.449	2.449	2.449	4.933	4.933	2.449	2.449
Grand Total	28,509	29.9	30.329	32.477	29.896	31.753	25.95	27.85

61N CHANGE IN \$
100000'S = 333335.33
w/SAW, Flood

2023
61N Ro 874.03
61N NR 936.20

2024 1010,96 + (136.93)
Diff
1082.57 + (146.37)
Diff

46885507

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	9.604	6W IN,6 OUT,6 OUT,6 OUT,6 IN,6 IN
Sheep/Goats/Swine/Alpaca	9.088	6 IN,6 OUT,6 OUT,6 OUT,6 IN,6 IN,6 OUT,6 OUT,6 OUT,6 OUT,6 IN,6 IN,6 OUT
Dairy Cattle	4.754	6 OUT,6 OUT,6 OUT
Bison/Carnelids/Ratite	7.345	6 OUT,6 OUT,6 OUT
Horses/Asses/Mules	9.371	6 OUT,6 OUT,6 IN,6 IN,6 IN,6 IN

#5 11,818 # 3,135,927. Net

353,901. Net

#5 20

#5 933

#5 519

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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*** ATTENTION * * * * *** CITIZENS OF TRUTH OR CONSEQUENCES

You will see a tax increase for the City General Obligation Bond Ordinance 745, voted on and passed in 2022. The property tax collected will be allocated to three key city-wide projects:

- 1. 1/3 to Water Projects
- 2. 1/3 to Wastewater Projects
- 3. 1/3 to Street Improvements

* For example, a home valued at \$100,000 will see an annual property tax increase of \$140

For more information, please contact the City of Truth or Consequences.
575-894-6673 | Mon-Fri, 8:00 AM - 5:00 PM | 505 Sims St, Truth or Consequences, NM



TRUTH OR CONSEQUENCES NEW MEXICO