



**SIERRA COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. 2025-74**

**ORDERING THE IMPOSITION OF THE 2025 PROPERTY TAX RATES**

**WHEREAS**, the Sierra County Commission met upon notice of a duly noticed regular County Commission Meeting on September 16, 2025, at 10:00 A.M. in the Sierra County Administration Building, 1712 N. Date Street, Truth or Consequences, NM 87901; and,

**WHEREAS**, pursuant to NMSA 1978 Section 4-38-1 (1884) the powers of a county as a body politic and corporate shall be exercised by a board of county commissioners; and,

**WHEREAS**, NMSA 1978, Section 7-38-34 (1973) provides that upon receipt of the property tax rate-setting order from the Department of Finance and Administration, each Board of County Commissioners shall issue its written order imposing the tax at the rates set on the net taxable value of property allocated to the appropriate governmental units, and that a copy of this order shall be delivered immediately to the County Assessor; and

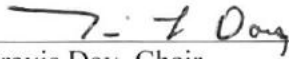
**WHEREAS**, the Department of Finance and Administration has issued its Certificate of Tax Rates for Tax Year 2025 certifying the property tax rates to be imposed upon the net taxable value of property within Sierra County; and

**WHEREAS**, the imposition of property tax rates pursuant to Section 7-38-34 and as reflected in the 2025 Certificate of Tax Rates are hereby certified as the tax rates for the governmental units sharing in the tax, in accordance with the New Mexico Property Tax Code; and

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED**, that the Board of County Commissioners of Sierra County hereby approves and implements the 2025 Certificate of Tax Rates, attached hereto and incorporated herein, as required by law.

**APPROVED, ADOPTED, AND PASSED** on this 16th day of September 2025.

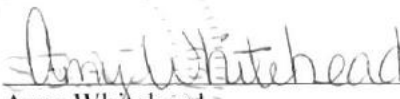
**BOARD OF COUNTY COMMISSIONERS  
OF SIERRA COUNTY**

  
\_\_\_\_\_  
Travis Day, Chair

  
\_\_\_\_\_  
[James Paxon \(Sep 16, 2025 17:01:26 MDT\)](#)

James Paxon, Vice-Chair  
  
\_\_\_\_\_  
Hank Hopkins, Commissioner

Attest:

  
\_\_\_\_\_  
Amy Whitehead  
Sierra County Clerk

Certificate of Property Tax Rates in Mills  
Sierra County  
Tax Year 2025

OVERALL COUNTY NET TAXABLE VALUE: \$375,435,590

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	58,413,178	20,192,398	81,177,878	42,326,052	95,060,949	71,646,741
<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 Operational	10.340	11.850	10.340	11.850	10.340	11.850
<b>Total County</b>	<b>10.340</b>	<b>11.850</b>	<b>10.340</b>	<b>11.850</b>	<b>10.340</b>	<b>11.850</b>
Municipal Debt Service	-	-	3.500	3.500	-	-
Municipal Operational	4.116	4.119	1.469	2.225	-	-
<b>Total Municipal</b>	<b>4.116</b>	<b>4.119</b>	<b>4.969</b>	<b>5.725</b>	<b>0.000</b>	<b>0.000</b>
School District Operational	0.484	0.500	0.484	0.500	0.484	0.500
School District Debt Service	5.650	5.650	5.650	5.650	5.650	5.650
School Capital Improvement (Senate Bill 9 Levy)	1.936	2.000	1.936	2.000	1.936	2.000
<b>Total School District</b>	<b>8.070</b>	<b>8.150</b>	<b>8.070</b>	<b>8.150</b>	<b>8.070</b>	<b>8.150</b>
<b>Total State, County, Municipal and School District</b>	<b>23.886</b>	<b>25.479</b>	<b>24.739</b>	<b>27.085</b>	<b>19.770</b>	<b>21.360</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 Operational	1.938	2.000	1.938	2.000	1.938	2.000
<b>Total Hospital</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>	<b>1.938</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>25.824</b>	<b>27.479</b>	<b>26.677</b>	<b>29.085</b>	<b>21.708</b>	<b>23.360</b>
<b>Mill Levies for Other Taxing Entities</b>						
Caballo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	1.000	1.000
Sierra County Arroyo Flood Control District						
Operational (Not Yield Controlled)	0.500	0.500	0.500	0.500	0.500	0.500
Sierra Flood Control						
Operational	1.500	1.500	1.500	1.500	1.500	1.500
Sierra SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
Underwood Watershed						
Operational	-	-	-	-	4.680	5.000
<b>Total Other</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>3.000</b>	<b>8.680</b>	<b>9.000</b>
<b>Grand Total</b>	<b>28.824</b>	<b>30.479</b>	<b>29.677</b>	<b>32.085</b>	<b>30.388</b>	<b>32.360</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	5,194,714	1,423,680
<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 Operational	10.340	11.850
<b>Total County</b>	<b>10.340</b>	<b>11.850</b>
Municipal Debt Service	-	-
Municipal Operational	1.649	2.225
<b>Total Municipal</b>	<b>1.649</b>	<b>2.225</b>
School District Operational	0.484	0.500
School District Debt Service	5.650	5.650
School Capital Improvement (Senate Bill 9 Levy)	1.936	2.000
<b>Total School District</b>	<b>8.070</b>	<b>8.150</b>
<b>Total State, County, Municipal and School District</b>	<b>21.419</b>	<b>23.585</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 Operational	1.938	2.000
<b>Total Hospital</b>	<b>1.938</b>	<b>2.000</b>
<b>Total College and Hospital</b>	<b>1.938</b>	<b>2.000</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>23.357</b>	<b>25.585</b>
<b>Mill Levies for Other Taxing Entities</b>		
Caballo SWCD		
Operational (Not Yield Controlled)	-	-
Sierra County Arroyo Flood Control District		
Operational (Not Yield Controlled)	0.500	0.500
Sierra Flood Control		
Operational	1.500	1.500
Sierra SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Underwood Watershed		
Operational	-	-
<b>Total Other</b>	<b>3.000</b>	<b>3.000</b>
<b>Grand Total</b>	<b>26.357</b>	<b>28.585</b>

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	6 IN,6 OUT,6W IN
Sheep/Goats/Swine/Alpaca	9.279	6 IN,6 OUT
Dairy Cattle	3.559	6 OUT
Bison/Camelids/Ratite	8.118	6 OUT
Horses/Asses/Mules	9.869	6 IN,6 OUT

**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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# Resolution No. 2025-74 2025 Property Tax Rates001

Final Audit Report

2025-09-16

Created:	2025-09-16
By:	Monica Zepeda (mzepeda@sierraco.org)
Status:	Signed
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## "Resolution No. 2025-74 2025 Property Tax Rates001" History

-  Document created by Monica Zepeda (mzepeda@sierraco.org)  
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-  Document e-signed by James Paxon (jpaxon@sierraco.org)  
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-  Agreement completed.  
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