

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 Paxon, Vice-Chairma

Hank Hopkins, Commissioner

Attest:

Shelly K Trujillo
Sierra County Clerk



Governor Michelle Lujan Grisham Cabinet Secretary Wayne Propst 407 Galisteo St, Santa Fe, NM 87501 (505) 827-4985

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.I (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: Way Part

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 S	chool 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)	ř		-		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 S	chool 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

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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,

Dairy Cattle 5.000 6 OUT,6 OUT,6 OUT

Dairy Cattle 4.754 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 IN,6 IN,6 IN,6 IN

Other Assessments

Category Taxing Entity Description

Footnotes

Tax District Classification Assessment Footnote

Amendments

Date Description

Property Chavillation Frenchenia Frenc	Property Controlled	Certificate of Property Tax Rates in Mills Sierra County Tax Year 2024									
Property Characteristics Property Characteri	Property Charles Property Ch	DVERALL COUNTY NET TAXABLE VALUE	5388,703,151								
Color Colo	College Decided Transporter Transporte	Property Classific		dentsal	Non-Residential	Residenta	Non-Residential	Residenta	Non-Residents		Months and American
Participation Technologists Technologist	Maintenant Teach and Interactions Teach	Tax D.		6 EB R	6 E8 NR	6 IN R	6 IN MR	6 OUT R	6 OUT NR		6W IN NR
Total Other Total of Conceptions Traff	Total Other Total Other Total or Conveyences Total or Convey	Munici			sphant Butte (City)	Truth or Consequences (City)	Truth or Consequences (City)				Williamsburg (Village)
Control Cont	Total State	Public School D			or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences	Truth or Consequences		Truth or Consequences
Total Wangpal 1989 1989 1989 1989 1989 1989 1989 198	Total Course, state of the stat	College D		0.0980	19104287	36 96 96 92	43 660 069	878 (70 00	04. 839.873		81.81.233
Total State 118 118 118 118 118 118 118 118 118 11	Total Courty (1945) 1146 1146 1146 1146 1146 1146 1146 114	Mill Levies for State, County, Municipality, and School District			10.000	076/076/0	CONTROL OF	34.311,010	20.4524.00		#2070ET
Total State 118 118 118 118 118 118 118 118 118 11	Total County (1945) 1118 1168 1168 1168 1168 1168 1168 116	State Debt Service		1.36	1.36	1.36	1.36	1.36	98 1		1.36
Total County 1945 1185 10453 1185 10453 Total Municipal 4189 409 1434 2435 10453 Total Municipal 6489 409 1434 2435 10453 Total Municipal 6489 409 1434 2435 10453 Total Municipal 6489 8453 1439 1439 1439 1439 1439 1439 1439 143	Total County 1945 1118 10453 1188 10453 Total Municipal 4189 409 1144 1435 10453 Total Municipal 4189 409 1434 4335 10453 Total Sound Desiric 1959 2 1959 2 1959 Total County, Municipal 1959 Total County 1959 Total Cou	Total	of State	1.36	1.36	1.36	1 36	1.36	1.36		1.36
Total Numbers 10 435 11185 11045 11185 11045 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185 110453 11185	Total Courty 10 455 11185 11185 110453 11185 110453 Total Municipal 4189 409 11494 4532 10 695 6657 6495 6657 6657 6657 6657 6657 6657 6657 66			10.453	11.85	10 453	11.85	10.453	11.85		11.85
Total Municipal 4189 409 1434 1315 1315 1518 1518 1518 1518 1518 1518	Total Municipal 4189 459 1434 4335 Total Municipal 6489 459 1434 4335 Total Shool District 1939 2 1389 251 1899 2 1189 Total Country, Municipal 1939 2 1813 Total Country, Municipal 1930 2 1813 Total Country, Municipal 1930 2 1813 Total Country, Municipal 1930 2 1813 Total Country 1931 2 1813 .	Total Co		10 453	11.85	10 453	11.85	10.453	11.85		11.85
Total Municipal 4189 409 609 660 09 609 660 09 600	Total Municipal 4189 4799 6199 6603 09 600 00 00 00 00 00 00 00 00 00 00 00 00	Municipal Debt Service				4.535	4.535				
Total Municeal 4189 409 6650 0.99 Total Registration District Total Infers Guardina Total Cheer Actorial To	Total Municipal 1199 1409 1600 160			4 189	4 09	1.474	2.132				2.04
Total School District 1958 5651	Total Native Education 1956 5611 565			4.189	4 09	600.9	6.667	0	0		2.04
Total Newer Education Total New Education Total Newer Education Total New Educat	Total Chairer 1955 1951 1958	School District Operational		0.49	0.5	0.49	5.0	0.49	0.5		5.0
Total College and hospital To	Total School Detrict 8 1999 8 151 1999 1992 1999 1999 1999 1999 1999	School District Debt Service		5 651	159 5	1995	5 651	5 651	5 651		5.651
Court, Municipal and Stocol Charter 24 (2) 1949 1952 1959 1959 1959 1959 1959 1959 195	County, Municipal and School Branch (and School College and House) (and School Branch (and School College and House) (and House) (a			1.958	7	1 958	7	1 958	7		7
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Total College and Hospital 1959 2 195	Total College and Househald 1959 2 1959 2 1959 2 1959 2 1959 3 19	Hospital Operational		1.959	7	1 959	~	1 959	2	1.959	2
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Livestock Mill Levies

Rate Applicable Tax Districts Cattle Indemnity

Sheep/Goats/Swine/Alpaca

Dairy Cattle

9.604 6W IN,6 OUT,6 OUT

4.754 6 OUT,6 OUT,6 OUT,6 OUT

#'s 20 #'s 933 7,945 6 OUT.6 OUT.6 OUT,6 OUT

9.371 6 OUT, 6 OUT, 6 OUT, 6 IN, 6 OUT, 6 IN, 6 IN, 6 IN, 6 IN Bison/Camelids/Ratite Horses/Asses/Mules

\$ 353.901. Nex

Other Assessments

Category

Taxing Entity

Description

Tax District Footnotes

Classification

Footnote

Amendments

Date

Description

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. $\frac{1}{3}$ to Water Projects 2. $\frac{1}{3}$ to Wastewater Projects 3. $\frac{1}{3}$ 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

