



1  
2  
3  
4  
5  
6  
7  
**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. 2024- 34  
(This Supersedes Tax Rates Order 2024-29)**

8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
**CERTIFICATE OF TAX RATES ORDER**

**WHEREAS**, the Department of Finance and Administration of the State of New Mexico has sent its Order Setting Property Tax Rates for Fiscal year 2025 to the County of Torrance; and

**WHEREAS**, the Board of County Commissioners of Torrance County is mandated by NMSA 1978 Statute 70-38-34 to issue its own written Order imposing tax rates in conformance with amounts in the Order from the Department of Finance and Administration; and

**WHEREAS**, this written order must be issued within five days of the receipt of the Order sent by the Department of Finance Administration; and

**WHEREAS**, the Torrance County Board of County Commissioners acknowledges the receipt of imposed property tax rates pursuant to state law.

**IT IS HEREBY ORDERED** on this 19<sup>th</sup> day of September, 2024, that the property taxes rates for Torrance County for the Fiscal year 2025 conform with the Certificate of Tax Rates transmitted with the Order from the Department of Finance and Administration for tax year 2024, and that a copy of the Order with the Certificate of Tax Rates, when received by the County Manager, be delivered immediately to the Torrance County Assessor.

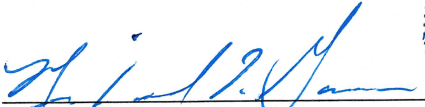
**NOW THEREFORE**, be it resolved by the Board of County Commissioners, the governing body of the County of Torrance, that this Order supersedes order 2024-29.

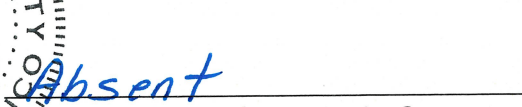
**DONE THIS 19<sup>TH</sup> DAY OF SEPTEMBER, 2024.**

**APPROVED AS TO FORM ONLY:**

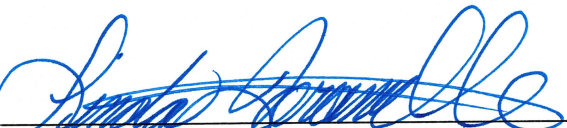


**BOARD OF COUNTY COMMISSIONERS**

  
Michael I. Garcia, County Attorney

 Absent  
Juan Schwebach, Chair, District 2

**ATTEST:**

  
Linda Jaramillo, County Clerk

  
Kevin McCall, Vice Chair, District 1

  
Samuel D. Schropp, Member, District 3

Certificate of Property Tax Rates in Mills  
 Torrance County  
 Tax Year 2024

OVERALL COUNTY NET TAXABLE VALUE: \$546,036,065

Property Classification	Residential 13 IN R	Non-Residential 13 IN NR	Residential 13 OUT R	Non-Residential 13 OUT NR	Residential 16 IN R	Non-Residential 16 IN NR
Tax District	Mountainair (Town)	Mountainair (Town)	Mountainair	Mountainair	Encino (Village)	Encino (Village)
Municipality	Mountainair	Mountainair	Mountainair	Mountainair	Encino (Village)	Encino (Village)
Public School District	Mountainair	Mountainair	Mountainair	Mountainair	Vaughn	Vaughn
College District						
Taxable Value	8,271,234	4,986,871	21,313,965	50,274,185	537,341	2,804,138
<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	0.191	0.191	0.191	0.191	0.191	0.191
County Operational	11.850	11.850	11.850	11.850	11.850	11.850
<b>Total County</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>
Municipal Operational	4.689	6.747	-	-	1.712	1.662
<b>Total Municipal</b>	<b>4.689</b>	<b>6.747</b>	<b>0.000</b>	<b>0.000</b>	<b>1.712</b>	<b>1.662</b>
School District Operational	0.463	0.500	0.463	0.500	0.500	0.500
School District Debt Service	0.440	0.440	0.440	0.440	3.529	3.529
School Capital Improvement (Senate Bill 9 Levy)	1.982	2.000	1.982	2.000	2.000	2.000
School District Ed. Tech. Debt Service	3.061	3.061	3.061	3.061	-	-
School Building (House Bill 33 Levy)	-	-	-	-	0.650	0.650
<b>Total School District</b>	<b>5.946</b>	<b>6.001</b>	<b>5.946</b>	<b>6.001</b>	<b>6.679</b>	<b>6.679</b>
<b>Total State, County, Municipal and School District</b>	<b>24.036</b>	<b>26.149</b>	<b>19.347</b>	<b>19.402</b>	<b>21.792</b>	<b>21.742</b>

Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	16 IN R	16 IN NR
<b>Mill Levies for College and Hospital</b>						
<b>Total Higher Education</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Hospital</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total College and Hospital</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	24.036	26.149	19.347	19.402	21.792	21.742
<b>Mill Levies for Other Taxing Entities</b>						
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Claaunch-Pinto SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
East Torrance SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	1.000	1.000
Edgewood SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
<b>Total Other</b>	0.000	0.000	2.000	2.000	1.000	1.000
<b>Grand Total</b>	24.036	26.149	21.347	21.402	22.792	22.742

Property Classification	Residential 16 OUT R	Non-Residential 16 OUT NR	Residential 20/35 R	Non-Residential 20/35 NR	Residential 7 IN R	Non-Residential 7 IN NR
<b>Tax District</b>						
Municipality	Vaughn	Vaughn	Corona	Corona	Estancia (Town) Estancia	Estancia (Town) Estancia
Public School District						
College District						
Taxable Value	1,143,200	38,149,326	2,039,145	11,926,814	8,425,846	18,513,795
<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	0.191	0.191	0.191	0.191	0.191	0.191
County Operational	11.850	11.850	11.850	11.850	11.850	11.850
<b>Total County</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>
Municipal Operational	-	-	-	-	2.322	2.750
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.322</b>	<b>2.750</b>
School District Operational	0.500	0.500	0.494	0.478	0.500	0.493
School District Debt Service	3.529	3.529	3.500	3.500	5.544	5.544
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	1.976	1.911	2.000	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School Building (House Bill 33 Levy)	0.650	0.650	-	-	-	-
<b>Total School District</b>	<b>6.679</b>	<b>6.679</b>	<b>5.970</b>	<b>5.889</b>	<b>8.044</b>	<b>8.037</b>
<b>Total State, County, Municipal and School District</b>	<b>20.080</b>	<b>20.080</b>	<b>19.371</b>	<b>19.290</b>	<b>23.767</b>	<b>24.188</b>

Tax District	16 OUT R	16 OUT NR	20/35 R	20/35 NR	7 IN R	7 IN NR
<b>Mill Levies for College and Hospital</b>						
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	20.080	20.080	19.371	19.290	23.767	24.188
<b>Mill Levies for Other Taxing Entities</b>						
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Claunuch-Pinto SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	-	-
East Torrance SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	1.000	1.000
Edgewood SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
<b>Total Other</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>1.000</b>	<b>1.000</b>
<b>Grand Total</b>	<b>22.080</b>	<b>22.080</b>	<b>21.371</b>	<b>21.290</b>	<b>24.767</b>	<b>25.188</b>

Property Classification	Residential 7 OUT R	Non-Residential 7 OUT NR	Residential 7W IN R	Non-Residential 7W IN NR	Residential 8 IN R	Non-Residential 8 IN NR
Tax District						
Municipality						
Public School District	Estancia	Estancia	Willard (Village)	Willard (Village)	Moriarty (City)	Moriarty (City)
College District			Estancia	Estancia	Moriarty	Moriarty
Taxable Value	43,506,246	90,929,447	1,103,704	1,308,574	21,914,323	34,489,816
<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
County Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	0.191	0.191	0.191	0.191	0.191	0.191
Municipal Operational	11.850	11.850	11.850	11.850	11.850	11.850
<b>Total County</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>	<b>12.041</b>
<b>Total Municipal</b>	<b>0.000</b>	<b>0.000</b>	<b>5.169</b>	<b>5.225</b>	<b>2.018</b>	<b>2.213</b>
School District Operational	0.500	0.493	0.500	0.493	0.384	0.499
School District Debt Service	5.544	5.544	5.544	5.544	8.151	8.151
School Capital Improvement (Senate Bill 9 Levy)	2.000	2.000	2.000	2.000	1.989	1.994
School District Ed. Tech. Debt Service	-	-	-	-	-	-
School Building (House Bill 33 Levy)	-	-	-	-	-	-
<b>Total School District</b>	<b>8.044</b>	<b>8.037</b>	<b>8.044</b>	<b>8.037</b>	<b>10.524</b>	<b>10.644</b>
<b>Total State, County, Municipal and School District</b>	<b>21.445</b>	<b>21.438</b>	<b>26.614</b>	<b>26.663</b>	<b>25.943</b>	<b>26.258</b>

Tax District	7 OUT R	7 OUT NR	7W IN R	7W IN NR	8 IN R	8 IN NR
<b>Mill Levies for College and Hospital</b>						
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Total Hospital	0.000	0.000	0.000	0.000	0.000	0.000
Total College and Hospital	0.000	0.000	0.000	0.000	0.000	0.000
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	21.445	21.438	26.614	26.663	25.943	26.258
<b>Mill Levies for Other Taxing Entities</b>						
Carrizozo SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Claunch-Pinto SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
East Torrance SWCD						
Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	-	-
Edgewood SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
<b>Total Other</b>	4.000	4.000	1.000	1.000	0.000	0.000
<b>Grand Total</b>	25.445	25.438	27.614	27.663	25.943	26.258

Property Classification	Residential		Non-Residential	
	8 OUT R	Moriarty	8 OUT NR	Moriarty
Tax District				
Municipality				
Public School District				
College District				
Taxable Value	111,361,580		73,036,515	
<b>Mill Levies for State, County, Municipality, and School District</b>				
State Debt Service		1.360		1.360
		<b>1.360</b>		<b>1.360</b>
County Debt Service		0.191		0.191
County Operational		11.850		11.850
		<b>12.041</b>		<b>12.041</b>
Municipal Operational		-		-
		<b>0.000</b>		<b>0.000</b>
School District Operational		0.384		0.499
School District Debt Service		8.151		8.151
School Capital Improvement (Senate Bill 9 Levy)		1.989		1.984
School District Ed. Tech. Debt Service		-		-
School Building (House Bill 33 Levy)		-		-
		<b>10.524</b>		<b>10.644</b>
<b>Total State, County, Municipal and School District</b>		<b>23.925</b>		<b>24.045</b>



Tax District	8 OUT R	8 OUT NR
<b>Mill Levies for College and Hospital</b>		
Total Higher Education	0.000	0.000
Total Hospital	0.000	0.000
<b>Total College and Hospital</b>	0.000	0.000
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	23.925	24.045
<b>Mill Levies for Other Taxing Entities</b>		
Carrizozo SWCD		
Operational (Not Yield Controlled)	-	-
Claunuch-Pinto SWCD		
Operational (Not Yield Controlled)	-	-
East Torrance SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Edgewood SWCD		
Operational (Not Yield Controlled)	1.000	1.000
<b>Total Other</b>	2.000	2.000
<b>Grand Total</b>	25.925	26.045

**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	9.604	7 OUT,7 OUT,7 OUT,7 OUT,8 OUT,8 OUT,8 OUT,13 IN,13 IN,13 OUT,13 OUT,13 OUT,13 OUT,16 IN,16 IN,7 IN,7 IN,16 OUT,16 OUT,16 OUT,16 OUT,20/35,20/35,20/35
Sheep/Goats/Swine/Alpaca	9.088	7 OUT,7 OUT,7 OUT,7 OUT,7 OUT,7 OUT,7 OUT,7 OUT,7 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,13 OUT,16 IN,16 IN,16 IN,16 IN,16 IN,16 IN,16 IN,16 OUT,16 OUT,16 OUT,20/35,20/35,20/35,20/35
Dairy Cattle	4.754	7 OUT,7 OUT,7 OUT,7 OUT,8 OUT,8 OUT,13 OUT,13 OUT,13 OUT,16 IN,16 OUT,20/35
Bison/Camelids/Rattle	7.945	7 OUT,7 OUT,7 OUT,7 OUT,13 OUT,20/35,20/35,20/35
Horses/Asses/Mules	9.371	7 OUT,7 OUT,7 OUT,7 OUT,8 OUT,8 OUT,8 OUT,8 OUT,8 OUT,13 OUT,13 OUT,13 OUT,13 OUT,16 IN,16 IN,7 IN,16 OUT,16 OUT,16 OUT,20/35,20/35,20/35

**Other Assessments**

Category	Taxing Entity	Description
----------	---------------	-------------

**Footnotes**

Tax District	Classification	Assessment	Footnote
(1) 20/35			Total School District to Corona Board of Education
(2) 16 IN			Total School District to Vaughn Board of Education
(3) 16 OUT			Total School District to Vaughn Board of Education

**Amendments**

Date	Description
2024-09-17	PED recertification of Vaughn school district Non-Residential rate 0.650 for house bill 33 levy.



1  
2  
3  
4  
5  
6  
7

**TORRANCE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. 2024-\_\_\_\_\_  
(This Supersedes Tax Rates Order 2024-29)**

8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**CERTIFICATE OF TAX RATES ORDER**

**WHEREAS**, the Department of Finance and Administration of the State of New Mexico has sent its Order Setting Property Tax Rates for Fiscal year 2025 to the County of Torrance; and

**WHEREAS**, the Board of County Commissioners of Torrance County is mandated by NMSA 1978 Statute 70-38-34 to issue its own written Order imposing tax rates in conformance with amounts in the Order from the Department of Finance and Administration; and

**WHEREAS**, this written order must be issued within five days of the receipt of the Order sent by the Department of Finance Administration; and

**WHEREAS**, the Torrance County Board of County Commissioners acknowledges the receipt of imposed property tax rates pursuant to state law.

**IT IS HEREBY ORDERED** on this 19<sup>th</sup> day of September, 2024, that the property taxes rates for Torrance County for the Fiscal year 2025 conform with the Certificate of Tax Rates transmitted with the Order from the Department of Finance and Administration for tax year 2024, and that a copy of the Order with the Certificate of Tax Rates, when received by the County Manager, be delivered immediately to the Torrance County Assessor.

**NOW THEREFORE**, be it resolved by the Board of County Commissioners, the governing body of the County of Torrance, that this Order supersedes order 2024-29.

**DONE THIS 19<sup>TH</sup> DAY OF SEPTEMBER, 2024.**

26  
27  
28  
29  
30

**APPROVED AS TO FORM ONLY:**

  
Michael I. Garcia, County Attorney

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Ryan Schwebach, Chair, District 2

31  
32  
33

**ATTEST:**

\_\_\_\_\_  
Kevin McCall, Vice Chair, District 1

34  
35

\_\_\_\_\_  
Linda Jaramillo, County Clerk

\_\_\_\_\_  
Samuel D. Schropp, Member, District 3