

TORRANCE COUNTY
RESOLUTION NO. 2025 - 35

**A RESOLUTION ADOPTING THE CERTIFICATE OF TAX
RATES ORDER FOR FISCAL YEAR 2026**

WHEREAS, the Department of Finance and Administration of the State of New Mexico has sent its Order setting property tax rates for Fiscal Year 2026 to the County of Torrance; and

WHEREAS, the Board of County Commissioners of Torrance County is mandated by 70-38-34 NMSA 1978 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 the laws of the State of New Mexico.

IT IS HEREBY ORDERED on this 10th day of September, 2025, that the property taxes rates for Torrance County for the Fiscal Year 2026 conform with the Certificate of Tax Rates transmitted with the Order from the Department of Finance and Administration for Tax Year 2025, 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.

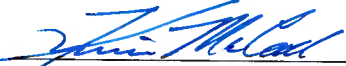
NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Torrance County that this Order is hereby adopted.

PASSED, APPROVED, AND ADOPTED THIS 10 DAY OF SEPTEMBER, 2025.

BOARD OF COUNTY COMMISSIONERS OF TORRANCE COUNTY:



Ryan Schwebach, Chair, District 2


Kevin McCall, Vice Chair, District 1

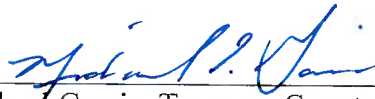

Linda Jaramillo, Member, District 3

ATTEST:

Sylvia Chavez, Torrance County Clerk


Date

APPROVED AS TO FORM:


Michael Garcia, Torrance County Attorney



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

OVERALL COUNTY NET TAXABLE VALUE: \$592,975,826

Property Classification		Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District		13 IN R	13 IN NR	13 OUT R	13 OUT NR	16 IN R	16 IN NR
Municipality	Mountainair (Town)	Mountainair (Town)	Mountainair (Town)			Encino (Village)	Encino (Village)
Public School District	Mountainair	Mountainair	Mountainair		Mountainair	Vaughn	Vaughn
College District							
Taxable Value		8,807,896	4,941,744	22,260,345	49,238,474	572,655	18,866,019
Mill Levies for State, County, Municipality, and School District							
State Debt Service		1.360	1.360	1.360	1.360	1.360	1.360
County Debt Service	Total State	1.360	1.360	1.360	1.360	1.360	1.360
County Operational		0.183	0.183	0.183	0.183	0.183	0.183
Municipal Operational	Total County	11.850	11.316	11.850	11.316	11.850	11.316
School District Operational		12.033	11.499	12.033	11.499	12.033	11.499
School District Debt Service	Total Municipal	4.513	7.248	-	-	1.658	0.264
School Capital Improvement (Senate Bill 9 Levy)		4.513	7.248	0.000	0.000	1.658	0.264
School District Ed. Tech. Debt Service		0.460	0.500	0.460	0.500	0.500	0.438
		2.607	2.607	2.607	2.607	2.696	2.696
		1.967	2.000	1.967	2.000	2.000	1.750
		2.004	2.004	2.004	2.004	-	-
	Total School District	7.038	7.111	7.038	7.111	5.196	4.884
Total State, County, Municipal and School District		24.944	27.218	20.431	19.970	20.247	18.007

Tax District	13 IN R	13 IN NR	13 OUT R	13 OUT NR	16 IN R	16 IN NR
Mill Levies for College and Hospital						
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	24.944	27.218	20.431	19.970	20.247	18.007
Mill Levies for Other Taxing Entities						
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Central Tri-County Soil & Water Conservation District						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Claunuch-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
Total Other	0.000	0.000	2.000	2.000	1.000	1.000
Grand Total	24.944	27.218	22.431	21.970	21.247	19.007

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
Tax District						
Municipality						
Public School District	Vaughn	Vaughn	Corona	Corona	Estandia (Town)	Estandia (Town)
College District					Estandia	Estandia
Taxable Value	1,219,914	42,644,189	2,056,442	11,799,252	8,770,055	19,496,156
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 Debt Service	0.183	0.183	0.183	0.183	0.183	0.183
County Operational	11.850	11.316	11.850	11.316	11.850	11.316
Total County	12.033	11.499	12.033	11.499	12.033	11.499
Municipal Operational	-	-	-	-	2.328	2.750
Total Municipal	0.000	0.000	0.000	0.000	2.328	2.750
School District Operational	0.500	0.438	0.493	0.500	0.500	0.500
School District Debt Service	2.696	2.696	4.812	4.812	5.544	5.544
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.750	1.974	2.000	2.000	2.000
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	5.196	4.884	7.279	7.312	8.044	8.044
Total State, County, Municipal and School District	18.589	17.743	20.672	20.171	23.765	23.653

Tax District	16 OUT R	16 OUT NR	20/35 R	20/35 NR	7 IN R	7 IN NR
Mill Levies for College and Hospital						
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	18.589	17.743	20.672	20.171	23.765	23.653
Mill Levies for Other Taxing Entities						
Carrizozo SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Central Tri-County Soil & Water Conservation District						
Operational (Not Yield Controlled)	-	-	-	-	-	-
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
Total Other	2.000	2.000	2.000	2.000	1.000	1.000
Grand Total	20.589	19.743	22.672	22.171	24.765	24.653

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			Willard (Village)	Willard (Village)	Moriarty (City)	Moriarty (City)
Public School District	Estancia	Estancia	Estancia	Estancia	Moriarty	Moriarty
College District						
Taxable Value	45,476,549	89,538,688	1,136,516	1,315,691	24,732,105	36,444,789
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 Debt Service	0.183	0.183	0.183	0.183	0.183	0.183
County Operational	11.850	11.316	11.850	11.316	11.850	11.316
Total County	12.033	11.499	12.033	11.499	12.033	11.499
Municipal Operational	-	-	5.225	5.225	1.911	2.225
Total Municipal	0.000	0.000	5.225	5.225	1.911	2.225
School District Operational	0.500	0.500	0.500	0.500	0.386	0.497
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	1.998	1.989
School District Ed. Tech. Debt Service	-	-	-	-	-	-
Total School District	8.044	8.044	8.044	8.044	10.535	10.637
Total State, County, Municipal and School District	21.437	20.903	26.662	26.128	25.839	25.721

Tax District	7 OUT R	7 OUT NR	7W IN R	7W IN NR	8 IN R	8 IN NR
Mill Levies for College and Hospital						
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	21.437	20.903	26.662	26.128	25.839	25.721
Mill Levies for Other Taxing Entities						
Carrizozo SWCD						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Central Tri-County Soil & Water Conservation District						
Operational (Not Yield Controlled)	1.000	1.000	-	-	-	-
Claunuch-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	-	-
Total Other	4.000	4.000	1.000	1.000	0.000	0.000
Grand Total	25.437	24.903	27.662	27.128	25.839	25.721

Property Classification	Residential	Non-Residential
Tax District	8 OUT R	8 OUT NR
Municipality		
Public School District	Moriarty	Moriarty
College District		
Taxable Value	116,559,942	87,098,405
Mill Levies for State, County, Municipality, and School District		
State Debt Service	1.360	1.360
	1.360	1.360
County Debt Service	0.183	0.183
County Operational	11.850	11.316
Total County	12.033	11.499
Municipal Operational	-	-
Total Municipal	0.000	0.000
School District Operational	0.386	0.497
School District Debt Service	8.151	8.151
School Capital Improvement (Senate Bill 9 Levy)	1.998	1.989
School District Ed. Tech. Debt Service	-	-
Total School District	10.535	10.637
Total State, County, Municipal and School District	23.928	23.496

Tax District	8 OUT R	8 OUT NR
Mill Levies for College and Hospital		
Total Higher Education	0.000	0.000
Total Hospital	0.000	0.000
Total College and Hospital	0.000	0.000
Grand Total State, County, Municipal, Public School, College, Hospital	23.928	23.496
Mill Levies for Other Taxing Entities		
Carrizozo SWCD		
Operational (Not Yield Controlled)	-	-
Central Tri-County Soil & Water Conservation District		
Operational (Not Yield Controlled)	1.000	1.000
Claunuch-Pinto SWCD		
Operational (Not Yield Controlled)	-	-
East Torrance SWCD		
Operational (Not Yield Controlled)	1.000	1.000
Total Other	2.000	2.000
Grand Total	25.928	25.496

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	13 IN,13 OUT,16 IN,16 OUT,20/35,7 IN,7 OUT,8 OUT
Sheep/Goats/Swine/Alpaca	9.279	13 OUT,16 IN,16 OUT,20/35,7 IN,7 OUT,8 OUT
Dairy Cattle	3.559	13 OUT,16 IN,16 OUT,20/35,7 OUT,8 OUT
Bison/Camelids/Ratite	8.118	13 OUT,20/35,7 OUT
Horses/Asses/Mules	9.869	13 OUT,16 IN,16 OUT,20/35,7 IN,7 OUT,8 OUT

Other Assessments

Category	Taxing Entity	Description
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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
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New Mexico
Department of Finance
and Administration

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

Governor Michelle Lujan Grisham
Cabinet Secretary Wayne Propst

Local Government Division
Division Director Cecilia Mavrommatis

August 28, 2025

The Honorable Ryan Schwebach
Torrance County
205 S 9th St
Estancia, NM 87016

Order Setting Property Tax Rates - 2025 Property Tax Year

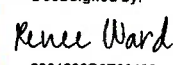
Dear Commissioner Schwebach,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2025 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 the "percent change I" used as specified in NMSA 1978, Section 7-37-7. I (A) for yield control calculations this year is 1.91%.

Any questions or questions concerning 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 Supervisor, Shirley Green, at 505-629-8102.

Sincerely,

DocuSigned by:

2391383D0F60499...

Wayne Propst

Secretary of Finance & Administration

cc: Property Tax Division, Taxation & Revenue Department (JessicaV.Sena@tax.nm.gov)
County Assessor (jlucero@tcnm.us)
County Treasurer (jjbarela@tcnm.us)
County Manager (khernandez@tcnm.us)

Enclosure(s): Certificate of Property Tax Rates