



Union County

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1 of 8
BY Devian Fields

RESOLUTION 2026-10

AN ORDER SETTING PROPERTY TAX RATES FOR 2025 PROPERTY TAX YEAR

WHEREAS, the Union County Board of Commissioners met in regular session at the Union County Administration Building on September 9, 2025; and

WHEREAS, NMSA 1978, Section 7-38-34 (1973) provides that upon "[] the 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 table value of property allocated to the appropriate governmental units. A copy of this order shall be delivered immediately to the county assessor" and

WHEREAS, on August 28, 2025, the County of Union received the 2025 property tax rate-setting order from the Department of Finance and Administration; and

WHEREAS, the imposition of Property Tax Rates pursuant to Section 7-38-34 NMSA 1978 and the attached 2025 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.

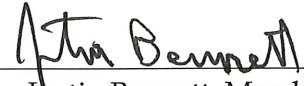
NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Certificate of Tax Rates for tax year 2025 be approved and adopted on this 9th day of September, 2025.

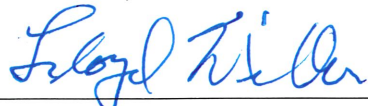
ATTEST

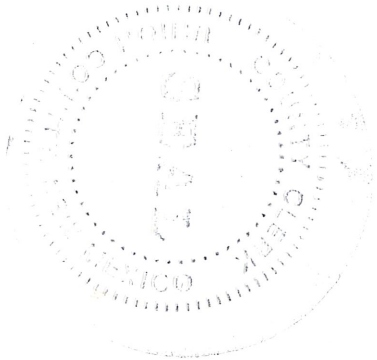

Devian Fields, County Clerk

UNION COUNTY COMMISSION


Clayton Kiesling, Chairman


Justin Bennett, Member


Lloyd Miller, Member



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

OVERALL COUNTY NET TAXABLE VALUE: \$200,903,876

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Oil & Gas Production	Oil & Gas Equipment
Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Municipality	Clayton (Town)	Clayton (Town)				
Public School District	Clayton	Clayton	Clayton	Clayton	Clayton	Clayton
College District						
Taxable Value	21,577,604	22,645,824	16,580,192	88,516,316	5,474,971	1,209,595
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	9.923	11.326	9.923	11.326	11.850	11.850
	9.923	11.326	9.923	11.326	11.850	11.850
Municipal Operational	4.938	4.409	-	-	-	-
	4.938	4.409	0.000	0.000	0.000	0.000
School District Operational	0.412	0.476	0.412	0.476	0.500	0.500
School District Debt Service	4.604	4.604	4.604	4.604	4.604	4.604
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.905	2.000	1.905	2.000	2.000
School District Ed. Tech. Debt Service	0.495	0.495	0.495	0.495	0.495	0.495
	7.511	7.480	7.511	7.480	7.599	7.599
Total School District	23.732	24.575	18.794	20.166	20.809	20.809
Total State, County, Municipal and School District						

Tax District	1 IN R	1 IN NR	1 OUT R	1 OUT NR	1 OUT OGP	1 OUT OGE
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Union County General Hospital						
Hospital Operational	4.250	4.062	4.250	4.062	4.250	4.250
Total Hospital	4.250	4.062	4.250	4.062	4.250	4.250
Total College and Hospital	4.250	4.062	4.250	4.062	4.250	4.250
Grand Total State, County, Municipal, Public School, College, Hospital	27.982	28.637	23.044	24.228	25.059	25.059
Mill Levies for Other Taxing Entities						
Ute Creek SWCD						
Operational (Not Yield Controlled)	-	-	1.000	1.000	-	-
Total Other	0.000	0.000	1.000	1.000	0.000	0.000
Grand Total	27.982	28.637	24.044	25.228	25.059	25.059

Property Classification	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Tax District	22 OUT R	22 OUT NR	22D IN R	22D IN NR	22F IN R	22F IN NR
Municipality			Des Moines (Village)	Des Moines (Village)	Folsom (Village)	Folsom (Village)
Public School District	Des Moines	Des Moines	Des Moines	Des Moines	Des Moines	Des Moines
College District						
Taxable Value	5,051,230	32,776,472	1,153,619	1,709,871	633,286	966,196
Mill Levies for State, County, Municipality, and School District						
State Debt Service	1.360	1.360	1.360	1.360	1.360	1.360
	1.360	1.360	1.360	1.360	1.360	1.360
County Operational	9.923	11.326	9.923	11.326	9.923	11.326
	9.923	11.326	9.923	11.326	9.923	11.326
Municipal Operational	-	-	4.041	4.938	3.368	3.823
	0.000	0.000	4.041	4.938	3.368	3.823
School District Operational	0.273	0.485	0.273	0.485	0.273	0.485
School District Debt Service	3.756	3.756	3.756	3.756	3.756	3.756
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.941	2.000	1.941	2.000	1.941
School District Ed. Tech. Debt Service	4.481	4.481	4.481	4.481	4.481	4.481
	10.510	10.663	10.510	10.663	10.510	10.663
Total State, County, Municipal and School District	21.793	23.349	25.834	28.287	25.161	27.172

Tax District	22 OUT R	22 OUT NR	22D IN R	22D IN NR	22F IN R	22F IN NR
Mill Levies for College and Hospital						
College District Operational	-	-	-	-	-	-
Total Higher Education	0.000	0.000	0.000	0.000	0.000	0.000
Union County General Hospital						
Hospital Operational	4.250	4.062	4.250	4.062	4.250	4.062
Total Hospital	4.250	4.062	4.250	4.062	4.250	4.062
Total College and Hospital	4.250	4.062	4.250	4.062	4.250	4.062
Grand Total State, County, Municipal, Public School, College, Hospital	26.043	27.411	30.084	32.349	29.411	31.234
Mill Levies for Other Taxing Entities						
Ute Creek SWCD						
Operational (Not Yield Controlled)	-	-	-	-	-	-
Total Other	0.000	0.000	0.000	0.000	0.000	0.000
Grand Total	26.043	27.411	30.084	32.349	29.411	31.234

Property Classification	Residential	Non-Residential	Residential	Non-Residential
Tax District	22G IN R	22G IN NR	49 R	49 NR
Municipality	Grenville (Village)	Grenville (Village)		
Public School District	Des Moines	Des Moines		
College District			Springer	Springer
Taxable Value	152,873	788,890	Luna Community College 525,541	Luna Community College 1,141,396
Mill Levies for State, County, Municipality, and School District				
State Debt Service	1.360	1.360	1.360	1.360
	1.360	1.360	1.360	1.360
County Operational	9.923	11.326	9.923	11.326
	9.923	11.326	9.923	11.326
Municipal Operational	5.833	6.855	-	-
	5.833	6.855	0.000	0.000
School District Operational	0.273	0.485	0.236	0.500
School District Debt Service	3.756	3.756	4.841	4.841
School Capital Improvement (Senate Bill 9 Levy)	2.000	1.941	1.997	2.000
School District Ed. Tech. Debt Service	4.481	4.481	1.215	1.215
Total School District	10.510	10.663	8.289	8.556
Total State, County, Municipal and School District	27.626	30.204	19.572	21.242

Tax District		22G IN R	22G IN NR	49 R	49 NR
Mill Levies for College and Hospital					
College District Operational		-	-	2.455	3.000
Total Higher Education		0.000	0.000	2.455	3.000
Union County General Hospital					
Hospital Operational		4.250	4.062	4.250	4.062
Total Hospital		4.250	4.062	4.250	4.062
Total College and Hospital		4.250	4.062	6.705	7.062
Grand Total State, County, Municipal, Public School, College, Hospital		31.876	34.266	26.277	28.304
Mill Levies for Other Taxing Entities					
Ute Creek SWCD					
Operational (Not Yield Controlled)		-	-	-	-
Total Other		0.000	0.000	0.000	0.000
Grand Total		31.876	34.266	26.277	28.304

Livestock Mill Levies

Category	Rate	Applicable Tax Districts
Cattle Indemnity	8.888	1 IN,1 OUT,22 OUT,22G IN,49
Sheep/Goats/Swine/Alpaca	9.279	1 OUT,22 OUT,49
Dairy Cattle	3.559	
Bison/Camelids/Ratite	8.118	1 OUT
Horses/Asses/Mules	9.869	1 IN,1 OUT,22 OUT,49

Other Assessments

Category	Taxing Entity	Description
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Footnotes

	Tax District	Classification	Assessment	Footnote
(1)	49			Total School District to Springer Board of Education
(2)	49		College District Operational	To Luna Area Voc. School

Amendments

Date	Description
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