

**BOARD OF COUNTY COMMISSIONERS  
RESOLUTION 2022-49**

**AN ORDER SETTING PROPERTY TAX RATES FOR 2022 PROPERTY TAX YEAR PURSUANT TO  
NMSA 1978, SECTIONS 7-37-7 (A), 7-37-7.1 (A) AND 7-38-33 (A)**

**WHEREAS**, the Cibola County Board of Commissioners met in a special meeting at the Cibola County Administration Building, 700 East Roosevelt Ave., Suite 50, Grants, NM 87020, on September 9, 2022, 2022, at 5:00 p.m.; 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 taxable value of property allocated to the appropriate governmental units. A copy of this order shall be delivered immediately to the county assessor;”, and

**WHEREAS**, week of September 2, 2022, the County of Cibola received the 2022 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 and by the 2022 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; and,

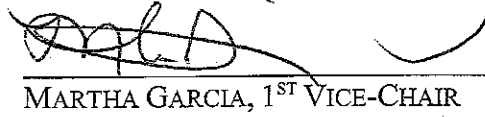
**NOW, THEREFORE, BE IT RESOLVED & ORDERED**, that the Board of County Commissioners of Cibola County hereby approve and implement the aforementioned 2022 Certificate of Tax Rates, attached hereto as required by law.

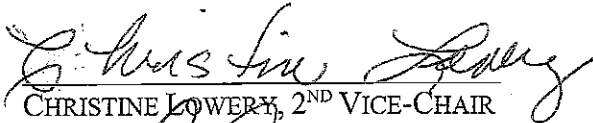
**APPROVED, ADOPTED, AND PASSED** on this 9<sup>th</sup> day of September 2022.

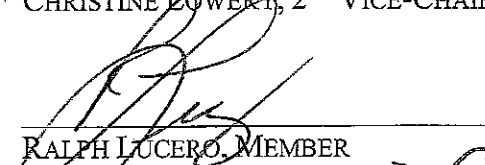


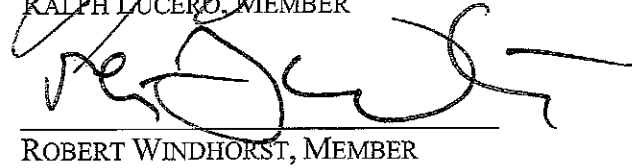
BOARD OF COUNTY COMMISSIONERS

  
DANIEL TORREZ, CHAIR

  
MARTHA GARCIA, 1<sup>ST</sup> VICE-CHAIR

  
CHRISTINE LOWERY, 2<sup>ND</sup> VICE-CHAIR

  
RALPH LUCERO, MEMBER

  
ROBERT WINDHORST, MEMBER

ATTEST BY:

  
MICHELLE E. DOMINGUEZ, COUNTY CLERK





Property Tax Rate Comparison 2021 vs 2022

\* EXAMPLE OF TAXES ON TOTAL VALUE OF \$ 100,000 WITHOUT EXEMPTIONS

\$100,000.00	/ 3 =	\$33,333	X	APPLICABLE TAX RATE	=	TAX AMOUNT DUE
(Assessed Value)						

REAL PROPERTY AND PERSONAL PROPERTY

DISTRICT Label	RES/ NON-RES	Geographic Area/ School District	2021 TAX RATE	* 2021 TAXES on \$100,000 Assd. Value	2022 TAX RATE	* 2022 TAXES on \$100,000 Assd. Value	Difference In Tax Rate (mills)	* AMOUNT OF CHANGE (dollars)	% CHANGE
3 IN R (11)	Residential/ Non-Res.	City of Grants	0.0324589	\$ 1,152.97	0.0324812	\$ 1,160.40	0.000223	\$ 7.43	0.64%
3 IN NR (11N)	Residential/ Non-Res.	City of Grants	0.028277	\$ 1,275.90	0.028560	\$ 1,285.33	0.000283	\$ 9.43	0.74%
3 OUT R (10)	Residential/ Non-Res.	Outside Grants	0.029920	\$ 967.33	0.028332	\$ 944.40	-0.000683	(\$22.93)	-2.83%
3 OUT NR (10N)	Residential/ Non-Res.	Outside Grants	0.02422	\$ 1,080.80	0.021622	\$ 1,054.07	-0.000802	(\$26.73)	-2.47%
3A IN R (21)	Residential/ Non-Res.	Millan	0.01516	\$ 1,050.53	0.009869	\$ 1,028.97	-0.000647	(\$21.57)	-2.05%
3A IN NR (21N)	Residential/ Non-Res.	Millan	0.010072	\$ 1,338.80	0.009272	\$ 1,309.07	-0.000802	(\$26.73)	-2.00%
QM 02 R (30)	Residential/ Non-Res.	Quemado	0.01927	\$ 642.47	0.019404	\$ 646.80	0.000130	\$ 4.33	0.67%
QM 02 NR (30N)	Residential/ Non-Res.	Quemado	0.022679	\$ 745.97	0.022380	\$ 746.00	0.000001	\$ 0.03	0.00%

SPECIAL ASSESSMENT DISTRICTS

Rio San Jose Flood/Cont. District Rates	2021 Rate	* 2021 Taxes	2022 Rate	* 2022 Taxes	Difference	* Change in dollars	% Change
Residential	0.000309	\$ 10.30	0.000342	\$ 11.40	0.000033	\$ 1.10	10.68%
Non-Residential	0.0006	\$ 16.67	0.000500	\$ 16.67	0.000000	\$ 0.00	0.00%

LIVESTOCK

Livestock Type	Rate Type	2021	2022	Difference	% Change
Cattle Indemnity	Non-Residential	0.010000	0.010000	0.000000	0.00%
Sheep/Goats/Swine/Alpaca	Non-Residential	0.009849	0.009151	-0.000698	-5.16%
Dairy Cattle	Non-Residential	0.005000	0.005000	0.000000	0.00%
Bison/Carnivores/Rattle	Non-Residential	0.010000	0.008558	-0.001442	-14.42%
Horses/Mules	Non-Residential	0.008466	0.008608	0.000142	1.68%





State of New Mexico  
Department of Finance & Administration  
180 Bataan Memorial Building  
Santa Fe, New Mexico 87501  
Phone: (505) 827-4985  
Fax: (505) 827-4984  
www.nmdfa.state.nm.us

Michelle Lujan Grisham  
GOVERNOR

Deborah K. Romero  
Cabinet Secretary

September 1, 2022

The Honorable Daniel J. Torrez  
Cibola County  
515 West High Street  
Grants, NM 87020

Order Setting Property Tax Rates - 2022 Property Tax Year

Dear Commissioner Torrez,

Pursuant to NMSA 1978, Sections 7-37-7(A) and 7-38-33(A), I issue this order setting the 2022 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 7-37-7.1 (A) for yield control calculations this year was the statutory maximum of 5% due to inflation and typically calculates higher mill rates.

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, Brenda L. Suazo-Giles, at 505-670-9817; or Special Projects Analyst, Jolene Gonzales, at 505-629-8204.

Sincerely,

DocuSigned by:  
*Deborah K Romero*  
DCA2D2A1284C454...  
Deborah K. Romero  
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





Tax District	3 IN R	3 IN NR	3 OUT R	3 OUT NR	3A IN R	3A IN NR
<b>Mill Levies for College and Hospital</b>						
College District Debt Service	0.900	0.900	0.900	0.900	0.900	0.900
College District Operational	0.751	1.000	0.751	1.000	0.751	1.000
<b>Total Higher Education</b>	<b>1.651</b>	<b>1.900</b>	<b>1.651</b>	<b>1.900</b>	<b>1.651</b>	<b>1.900</b>
Cibola General Hospital						
Hospital Operational	4.250	4.250	4.250	4.250	4.250	4.250
<b>Total Hospital</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>	<b>4.250</b>
<b>Total College and Hospital</b>	<b>5.901</b>	<b>6.150</b>	<b>5.901</b>	<b>6.150</b>	<b>5.901</b>	<b>6.150</b>
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>	<b>34.812</b>	<b>38.356</b>	<b>28.332</b>	<b>31.622</b>	<b>30.869</b>	<b>39.272</b>
<b>Mill Levies for Other Taxing Entities</b>						
Rio San Jose Flood Conservation District						
Special District Operational	0.342	0.500	0.342	0.500	0.342	0.500
Lava SWCD						
Special District Operational (Not Yield Controlled)	1.000	1.000	1.000	1.000	1.000	1.000
<b>Total Other</b>	<b>1.342</b>	<b>1.500</b>	<b>1.342</b>	<b>1.500</b>	<b>1.342</b>	<b>1.500</b>
<b>Grand Total</b>	<b>36.154</b>	<b>39.856</b>	<b>29.674</b>	<b>33.122</b>	<b>32.211</b>	<b>40.772</b>

202201950  
 Michelle Page  
 Cibola County, NM  
 06222 09/12/2022 08:32  
 and Recorder

Property Classification	Residential	Non-Residential
Tax District	QM02 R	QM02 NR
Municipality	Quemado	Quemado
Public School District		
College District		
Taxable Value	3,822,554	5,917,873
<b>Mill Levies for State, County, Municipality, and School District</b>		
State Debt Service	1,360	1,360
Total State	1,360	1,360
County Operational	8,943	11,850
Total County	8,943	11,850
Municipal Debt Service		
Municipal Operational		
Total Municipal	0,000	0,000
School Capital Improvement (Senate Bill 9 Levy)	2,000	2,000
School District Debt Service	2,420	2,420
School District Ed. Tech. Debt Service		
School District Operational	0,431	0,500
Total School District	4,851	4,920
Total State, County, Municipal and School District	15,154	18,130

202201950 Page 029 of 98  
 Michelle E. Dominguez, Cibola County, NM Clerk and Recorder  
 06223 09/12/2022 08:32 PM

	Tax District	QM02 R	QM02 NR
<b>Mill Levies for College and Hospital</b>			
College District Debt Service			
College District Operational			
<b>Total Higher Education</b>		0.000	0.000
Cibola General Hospital			
Hospital Operational		4.250	4.250
<b>Total Hospital</b>		4.250	4.250
<b>Total College and Hospital</b>		4.250	4.250
<b>Grand Total State, County, Municipal, Public School, College, Hospital</b>		19,404	22,380
<b>Mill Levies for Other Taxing Entities</b>			
Rio San Jose Flood Conservation District			
Special District Operational			
Lava SWCD			
Special District Operational (Not Yield Controlled)		1,000	1,000
<b>Total Other</b>		1,000	1,000
<b>Grand Total</b>		20,404	23,380



**Livestock Mill Levies**

Category	Rate	Applicable Tax Districts
Cattle Indemnity	10.000	QM02,3 IN,3 OUT,3 OUT,QM02
Sheep/Goats/Swine/Alpaca	9.151	QM02,3 OUT,3 OUT,QM02,3 OUT,QM02,3A IN,QM02,3 OUT,3A IN,3 OUT,3A IN,3 OUT,3 OUT
Dairy Cattle	5.000	
Bison/Carnalides/Rattle	8.558	
Horses/Asses/Mules	8.606	3 IN,QM02,3 OUT,3A IN,QM02,3 OUT,3A IN

**Other Assessments**

Category	Taxing Entity	Description

**Footnotes**

Tax District	Classification	Assessment	Footnote

**Amendments**

Date	Description