Tax rates and school districts in Lincoln County for the 2013 tax year.

	Residential	Non-Residential
3-I	26.175	31.064
3-O	21.333	25.787
35-I	28.308	35.324
35-O	21.333	25.787
28-I	18.155	23.126
28-O	14.827	19.074
7-I	25.639	27.641
7-O	19.177	23.148
13-I	20.357	25.040
13-O	16.518	20.615
20	21.247	25.329
28RU	19.669	24.351
Claunch-Pinto SWCD	1.00	
Carrizozo SWCD	.750	
Upper Hondo SWCD	.50	
Alpine Village SD	6.102	
Sun Valley SD	5.594	
Alto Lakes WSD	0.00	

Mils = dollars per thousand so

add .0 then the number

Example: 16.44 mils = .016644 to calculate

Calculate your property taxes

- Assessed value of property $_____
- Taxable value of property $_____
    (1/3 of the assessed value)
- Subtract exemptions
        Family   - $_____
        Veterans   - $_____

- This is the net taxable value $_____
- Multiply by: X
- The mil rate for the property   .0_____
                                  =
- This is the estimate of tax $_____

**Special assessment district taxes may apply.
i.e. Sun Valley Sanitation and Conservation Districts

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How to

Calculate

Property

Taxes

*Lincoln County
Assessor's Office*

How to calculate property taxes.

Computing an estimate of your property taxes is a relatively simple process.

First you must know

- What school district your property is in?

- If it is inside or outside of city limits?

- If it is residential or non-residential property?

The school districts and their appropriate rates are included in this pamphlet for your convenience.

The New Mexico Department of Finance provides tax rates to the County in late September for that tax year. This year's tax rate may be used to figure an estimate of taxes for the next year

Properties **outside** of **city limits** are also subject to a special taxing district assessment such as Upper Hondo Soil and Water Conservation, Carrizozo Soil and Water Conservation, Alto Lakes Water and Sanitation, Sun Valley Sanitation, Alpine Village Sanitation, and Claunch-Pinto Soil and Water Conservation Districts. These special assessments range from .5 to 1.0 mils for soil and water conservation and as high as 6.102 for sanitation districts.

How to calculate your estimate of taxes

Example

- Full property value $90,000
  (assessed value)
- Calculate taxable value
  1/3 of full value $30,000
- Subtract any exemptions

  Family Exemption   -$2000.
  Veteran's Exemption -$4000
- This is your net taxable value

  $24,000

- Multiply that by your mil rate * .026175

Plus any special assessment district mil rates
(School district + conservation/sanitation district)

- The result is an estimate of your taxes.

  $628.20

Mil rate used = Ruidoso-in city limits Residential (3-I)

** Special assessment district taxes may apply i.e. Sun Valley Sanitation or Hondo Soil and Water Conservation Districts

School Districts

3-I	Ruidoso In City Limits
3-O	Ruidoso Out of City Limits
35-I	Ruidoso Downs In City Limits
35-O	Ruidoso Downs Out of City Limits
28-I	Capitan In City Limits
28-O	Capitan Out of City Limits
7-I	Carrizozo In City Limits
7-O	Carrizozo Out of City Limits
13-I	Corona In City Limits
13-O	Corona Out of City Limits
20	Hondo
28RU-I	Ruidoso In City Limits/Capitan District
28RU-O	Ruidoso Out of City Limits/Capitan District