

***PUBLIC SCHOOL CAPITAL OUTLAY
OVERSIGHT TASK FORCE***

***RESOURCES
2021***



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RESOURCES 2021

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Section 1

PUBLIC SCHOOL CAPITAL OUTLAY FUNDING STANDARDS-BASED PROCESS

Public School Capital Outlay Oversight Task Force (PSCOOTF)

- created to monitor the overall progress of bringing all public schools to the statewide adequacy standards developed pursuant to the Public School Capital Outlay Act (PSCOA) and to monitor the progress and effectiveness of programs administered pursuant to the PSCOA and the Public School Capital Improvements Act. The PSCOOTF is also charged with monitoring the existing permanent revenue streams to ensure that they remain adequate long-term funding sources for public school capital outlay projects and with overseeing the work of the Public School Capital Outlay Council (PSCOC) and the Public School Facilities Authority.

25 statutory members and additional advisory members

Section 22-24-7 NMSA 1978



Public School Capital Outlay Council

- reviews requests for assistance from the Public School Capital Outlay Fund and allocates funds only for those capital outlay projects that meet the criteria of the PSCOA.

9 statutory members

Section 22-24-6 NMSA 1978



Public School Facilities Authority

- serves as staff to the PSCOC and assists school districts in the planning, construction and maintenance of their facilities.

Section 22-24-9 NMSA 1978

School Funding Cases in New Mexico

in New Mexico Litigation

Historical Background

In the early 1970s, plaintiffs filed an "equity" lawsuit challenging the constitutionality of New Mexico's education finance system because expenditures varied markedly depending on local school district wealth. The case was settled before trial when New Mexico leaders decided to fund the operations portion of education costs at the state level and provide essentially equal resources to each district. The 1974 Public School Finance Act resulted in the state funding over 80% of education costs, second only to Hawai'i in this regard, and the system has continued to produce more equitable funding than systems in most states. However, for capital funding, local districts have borne primary responsibility.

Over the years, facilities in many low-property-wealth school districts deteriorated. In 1998, a number of these districts brought a capital funding/facilities suit, *Zuni School District v. State*, CV-98-14-11 (Dist. Ct., McKinley County Oct. 14, 1999), claiming that the funding system for capital items was unconstitutional. The trial court granted partial summary judgment in favor of plaintiffs and ordered the state to "establish and implement a uniform funding system for capital improvements ... and for correcting existing past inequities" and set a deadline at the end of the 2001 legislative session.

At the end of 2001, a proposal to fund a \$1.2 billion capital program was defeated by a filibuster, and the state settled on nearly \$400 million and a new capital funding system intended to establish a standards-based, adequacy level for facilities in all districts.

On January 14, 2002, the special master reported to the court that the state was making a good faith effort to comply with the court's order and "has made great strides." Nonetheless, lower wealth districts are concerned that the new system will actually exacerbate facilities disparities among districts. The additional state funding will not change the low-wealth districts' scant bonding capacity, but may enable higher wealth districts to use their strong bonding capacity for superior facilities. The school district plaintiffs and the state had 10 days to file any objections they had to the special master's report. The plaintiffs did file objections, arguing primarily that the failure to resolve the disparity in bonding capacity between districts would ultimately perpetuate inadequacy again, rather than creating an agreed-upon adequacy level, as might have happened if all districts had been barred from tapping into outside sources of funding. Despite the objections, the court approved the special master's report in the summer of 2002.

In 2006, \$90 million of extra funding was directed to capital projects in high-growth areas, mainly Albuquerque's West Side. The \$90 million was funded largely at the behest of Governor Bill Richardson, and was completely outside of the facilities funding stream that the legislature had established since 1999. Plaintiffs' attorneys went to court in March 2006 to argue that the added funding was unfair to smaller districts. Fast-growing districts such as Albuquerque, which plaintiffs' attorneys noted was not taxing at the maximum level locally, were able to use their political clout to receive extra funding, violating the principle of uniformity that had been carefully embedded in the current system. The hearing in March convinced the judge to call a "review" for the fall of 2006, which would debate the constitutionality of the way the state is currently funding facilities needs. Subsequently, the case was vacated. In the spring of 2008, Plaintiffs attorneys are considering returning to court.

Other Litigation

On April 27, 2007, the United States Supreme Court ruled that New Mexico was allowed to deduct federal impact aid to New Mexico school districts when allocating state aid. In *Zuni Public School District v. Department of Education*, plaintiff school districts had argued that the state was prohibited from reducing school funding by the amount provided in the form of federal impact aid. The districts are located on federal and tribal lands in predominantly Native American areas with meager property tax bases, qualifying them for federal impact aid. The state deducted \$35.8 million from its aid to the plaintiff districts in 2005-06.

Two separate groups of parents of educationally disadvantaged, Latino and Native American students filed wide-ranging education adequacy litigations in the spring of 2014 against the State of New Mexico, and its Public Education Department. The suits charge that New Mexico is denying their children the "uniform and sufficient education" guaranteed by Art XII §1 of the state constitution, and one of them claims violations of the state constitution's equal protection clause as well.

The first suit, *State of New Mexico v. American Indian Education Fund*, brought by the New Mexico Center on Law and Poverty, emphasizes the complexity of the state's current education system, which has 24 separate components to its foundation funding formula, criticizes the growing use of "below the line" categorical funding, and highlights a 2008 American Institute for Research cost analysis that concluded that operational expenses were underfunded by approximately \$350 million. The public education budget has continued to decrease since those numbers were reported. The second suit, *State of New Mexico v. Mexican American Legal Defense Fund*, brought by the Mexican American Legal Defense Fund, includes, among other constitutional violations, the state's "punitive" teacher evaluation system which is based 50% on student performance, assessed through student test scores and school rankings; according to plaintiffs this system is irrational and discourages quality teachers from applying to or staying in New Mexico's schools.

The Mexican American Legal Defense and Educational Fund broadened its lawsuit in June 2014 to contest New Mexico's financing of special education programs for disabled students in public schools.

Recent News

In late October, a New Mexico state court judge *Richard L. Valencia* dismissed an action filed by the Mexican American Legal Defense and Educational Fund (MALDEF) challenging New Mexico's failure to provide its schoolchildren with adequate educational funding. MALDEF had filed the suit in April on behalf of economically disadvantaged, special education and English language learner students, alleging that the state's funding scheme violates the New Mexico state constitution by failing to provide these students with appropriate educational supports. The state moved to dismiss the action in June on the grounds that, among other things, plaintiffs lacked standing and had failed to state a claim for which the court was competent to grant relief.

In denying the state's motion to dismiss, the court explicitly rejected the state's claim that the entire New Mexico public school system would be forced to shut down if the current funding scheme were ruled unconstitutional. The state court judge also explicitly affirmed that education is a fundamental right in New Mexico, stating: "Frankly, it's hard not to think of a more important service that the state provides its citizens than the fundamental right to an education. An educated populace is not only fundamental to our current well-being but our future well-being."

News reports about the ruling can be found [here](#) and [here](#).

Useful Resources

For information regarding other states with facilities/capital funding cases, see Alaska, Arizona, Colorado and Idaho.

Section 2

New Mexico State Investment Council Severance Tax Permanent Fund



The Severance Tax Permanent Fund (STPF) was established by the legislature as a constitutionally-protected permanent endowment in 1976, to receive and invest severance taxes collected on natural resources extracted from New Mexico lands.



Most of the fluctuation in severance tax revenue is due to wide and frequent swings in the market price of oil and gas. States that rely on revenue from severance taxes face volatility in production, demand and price changes.

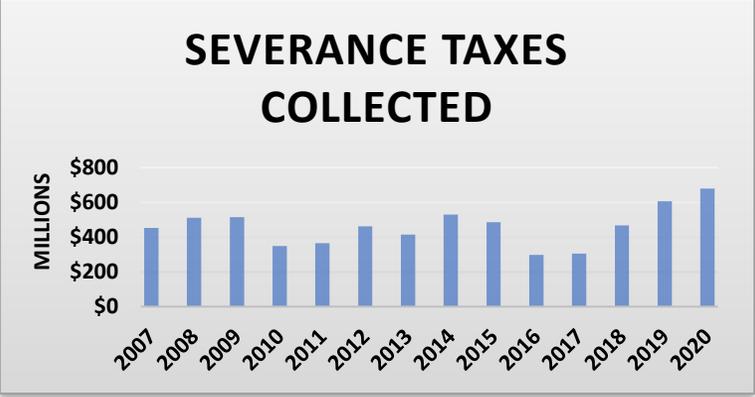
INFLOWS
A severance tax is imposed on oil, natural gas, other liquid hydrocarbons, carbon dioxide and hard rock minerals severed from the land.
Collected by Tax & Revenue Department

Taxes are transferred monthly to the **Severance Tax Bonding Fund** administered by the State Treasurer's Office for **Debt Service Requirements** on Senior and Supplemental Bonds issued under the **Severance Tax Bonding Act** for capital projects

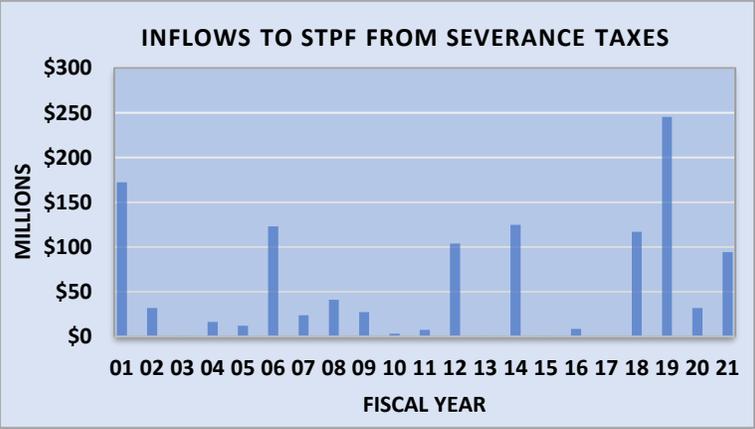
Amounts in the Bonding Fund in excess of the amounts necessary to service bond principal and interest payments are transferred twice a year to the

Severance Tax Permanent Fund

Bonding Capacity Statute Changes	
Year(s)	% split between bond payments & deposits
1976-1999	50/50
1999	62.5/37.5
2000	87.5/12.5
2004	95/5
2016-2022	86.2/13.8
(phased-in thru FY22)	

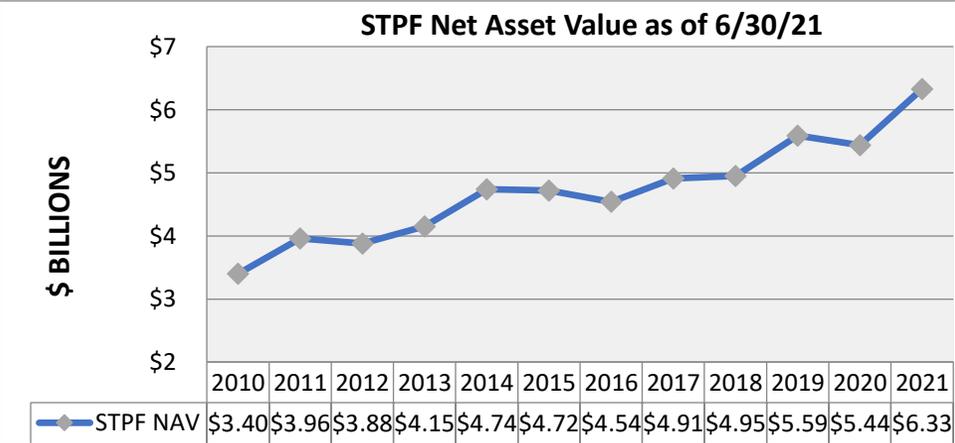


	1 Year	3 yrs	5yrs	10yrs
STPF Returns	22.35%	8.62%	9.41%	7.70%
(net of fees, 6/30/21)				



Constitutional distribution formula to the state general fund
4.7% of 5-year average market value

Distributions to the General Fund	
FY 2014	\$ 170,472,647
FY 2015	\$ 182,772,980
FY 2016	\$ 193,509,941
FY 2017	\$ 200,442,327
FY 2018	\$ 210,377,643
FY 2019	\$ 220,621,476
FY 2020	\$ 225,258,444
FY 2021	\$ 234,040,104
FY 2022	\$ 246,398,028
Averages 3% of state budget	
\$1.997B over the past 10 years	



Section 3

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
11-12-60	Espanola	Velarde ES	23,628	50.47%
12-13-99	West Las Vegas	West Las Vegas MS	59,868	34.24%
14-15-10	Gallup McKinley	Thoreau ES	48,006	99.83%
15-16-17	Espanola	Abiquiu ES	24,562	51.54%
17-18-30	Las Vegas City	Los Ninos ES	55,221	35.04%
18-19-3	Roswell	Mesa MS	69,790	71.85%
18-19-6	Belen	Jaramillo ES	55,341	67.65%
18-19-5	Gallup McKinley	Rocky View ES	51,897	69.42%
18-19-7	Alamogordo	Holloman ES	68,872	64.45%
18-19-23	Tularosa	Tularosa MS (Systems)	53,751	50.44%
18-19-27	Gallup McKinley	Red Rock ES	60,638	49.31%
18-19-28	Gallup McKinley	Tohatchi HS	125,277	49.27%
18-19-36	Las Vegas City	Sierra Vista ES	42,484	46.85%
18-19-38	Los Lunas	Peralta ES	48,555	46.18%
18-19-39	Roswell	Nancy Lopez ES	32,462	45.78%
18-19-51	Las Cruces	Desert Hills ES	77,128	43.36%
18-19-67	Zuni	Zuni MS	77,852	41.99%
18-19-79	Los Lunas	Los Lunas MS	98,306	40.77%
18-19-82	Socorro	Raymond Sarracino MS (Systems)	96,202	40.48%
18-19-102	Alamogordo	Buena Vista ES (Systems)	37,522	38.51%
18-19-115	State Chartered Schools	La Academia Dolores Huerta Charter School	22,025	39.11%
18-19-118	Las Cruces	Lynn MS (Systems)	114,342	37.32%
18-19-121	West Las Vegas	Tony Serna Jr. ES (Systems)	29,841	37.21%
18-19-134	Las Cruces	Rio Grande Preparatory Institute (Systems)	44,986	36.16%
18-19-167	Magdalena	Magdalena Combo (Systems)	133,441	33.87%
18-19-168	Belen	Dennis Chavez ES (Systems)	55,048	33.84%
18-19-173	Las Cruces	Vista MS (Systems)	106,953	33.51%
18-19-194	Las Cruces	Fairacres ES (Systems)	48,672	32.13%
18-19-223	Las Cruces	Picacho MS (Systems)	133,151	39.18%
18-19-231	Socorro	Socorro HS (Systems)	134,409	30.19%
18-19-237	Las Cruces	Mayfield HS (Systems)	367,206	29.94%
18-19-272	Las Cruces	Highland ES (Systems)	86,874	28.28%
18-19-291	Bernalillo	Bernalillo MS (Systems)	104,085	27.66%
18-19-295	Las Cruces	Hillrise ES (Systems)	56,996	27.54%
18-19-298	Deming	Chaparral ES	49,807	27.50%
19-20-1	Alamogordo	Chaparral MS	140,476	78.51%
19-20-2	Central Consolidated	Newcomb ES	67,467	69.30%
19-20-3	Roswell	Mountain View MS	68,270	63.15%
19-20-5	Hobbs	Southern Heights ES	51,311	54.76%
19-20-6	Roswell	Roswell HS (Systems)	246,346	53.65%
19-20-7	Las Cruces	Columbia ES	84,312	53.54%
19-20-12	Roswell	Washington Avenue ES	41,992	51.58%
19-20-46	Des Moines	Des Moines Combo	70,404	42.98%
19-20-52	Grants Cibola	Bluewater ES	23,526	41.96%
19-20-72	Clovis	Barry ES	49,692	39.64%
19-20-210	San Jon	San Jon Combo (Systems)	83,568	29.72%
19-20-213	Gallup McKinley	Tse' Yi' Gai HS (Systems)	64,384	29.54%
19-20-215	Hobbs	Hobbs HS (Systems)	388,915	29.48%
19-20-239	Portales	Brown ES (Systems)	55,183	28.19%
19-20-246	Las Cruces	Valley View ES (Systems)	69,226	27.84%
19-20-266	Hobbs	Mills ES (Systems)	38,746	26.70%
20-21-1	Zuni	Twin Buttes HS	21,638	64.53%
20-21-6	Carrizozo	Carrizozo Combo	93,179	53.02%
20-21-20	Zuni	Zuni HS	116,226	47.99%
20-21-29	Gallup McKinley	Gallup HS (Systems)	259,312	46.29%
20-21-51	Hobbs	Heizer MS	87,148	41.94%
20-21-64	Las Cruces	Tombaugh ES (Systems)	78,092	40.97%
20-21-70	Gallup McKinley	Crownpoint HS	81,218	40.58%
20-21-96	Gallup McKinley	Navajo Pine HS	76,554	37.75%
20-21-100	Grants Cibola	Mesa View ES	55,574	37.47%
20-21-102	Clovis	Clovis HS (Systems)	344,119	37.11%
20-21-124	Gallup McKinley	Crownpoint MS (Systems)	54,678	35.46%
20-21-184	Las Cruces	Ocate HS (Systems)	283,606	32.78%
20-21-209	Gallup McKinley	Tohatchi MS (Systems)	46,598	30.01%
20-21-275	Hatch Valley	Hatch Valley MS (Systems)	69,106	26.24%

Schools with "XX-XX-XX" rankings are projects that have received an award through a previous standards or systems-based award. The rank is formatted by award year followed by the rank from that award cycle.

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
OFFICIAL Statewide Average wNMCI: 23.40%; Statewide Average Cumulative FCI: 53.84%; Average wNMCI of Top 30: 49.08%					
45	Alamogordo	Academy Del Sol Alternative HS	22,290	42.21%	74.23%
121	Alamogordo	Alamogordo HS	322,369	35.48%	68.69%
673	Alamogordo	Desert Star ES	65,732	4.99%	15.63%
81	Alamogordo	High Rolls Mountain Park ES	12,979	38.31%	77.97%
189	Alamogordo	Holloman MS	53,450	31.78%	66.95%
282	Alamogordo	La Luz ES	46,229	26.01%	57.95%
350	Alamogordo	Mountain View MS	88,680	22.92%	64.76%
187	Alamogordo	North Elem ES	58,862	31.89%	70.78%
153	Alamogordo	Sierra ES	46,136	33.15%	63.56%
702	Alamogordo	Sunset Hills ES	62,686	1.76%	3.34%
526	Alamogordo	Yucca ES	47,894	14.80%	40.58%
280	Albuquerque	A. Montoya ES	67,804	26.15%	54.97%
679	Albuquerque (District Charter)	ACE Leadership Charter High School	23,190	4.73%	18.94%
64	Albuquerque	Adobe Acres ES	65,095	39.97%	67.69%
49	Albuquerque	Alameda ES	45,810	41.58%	67.09%

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
35	Albuquerque	Alamosa ES	78,012	43.36%	63.52%
357	Albuquerque (District Charter)	Albuquerque Charter Academy	27,838	22.72%	60.47%
31	Albuquerque	Albuquerque HS	341,159	44.37%	71.63%
466	Albuquerque (District Charter)	Albuquerque Talent Development Secondary Charter School	16,224	17.65%	62.10%
523	Albuquerque (District Charter)	Alice King Community Charter School	55,578	14.93%	42.07%
224	Albuquerque	Alvarado ES	53,916	29.25%	63.50%
105	Albuquerque	Apache ES	59,767	36.52%	61.02%
151	Albuquerque	Armijo ES	60,109	33.30%	75.38%
9	Albuquerque	Arroyo Del Oso ES	48,142	51.93%	87.15%
451	Albuquerque	Atrisco ES	69,799	18.19%	37.14%
636	Albuquerque	Atrisco Heritage Academy HS	451,371	8.33%	38.90%
177	Albuquerque	Bandelier ES	82,704	32.38%	63.85%
165	Albuquerque	Barcelona ES	76,469	32.66%	68.05%
219	Albuquerque	Bel-Air ES	60,968	29.61%	75.40%
76	Albuquerque	Bellehaven ES	51,079	38.72%	69.86%
318	Albuquerque	Career Enrichment	75,072	24.13%	54.84%
182	Albuquerque	Carlos Rey ES	100,865	32.14%	67.59%
403	Albuquerque	Chamiza ES	74,268	20.57%	71.06%
227	Albuquerque	Chaparral ES	112,890	29.24%	59.11%
253	Albuquerque	Chelwood ES	76,175	27.52%	62.48%
496	Albuquerque (District Charter)	Christine Duncan Community Charter School	33,732	16.66%	57.08%
245	Albuquerque	Cibola HS	380,440	27.98%	53.78%
295	Albuquerque (District Charter)	Cien Aguas International Charter School	28,334	25.28%	56.87%
51	Albuquerque	Cleveland MS	108,149	41.25%	76.21%
195	Albuquerque	Cochiti ES	49,982	31.00%	74.45%
659	Albuquerque	College & Career Alternative HS	100,000	6.46%	31.70%
436	Albuquerque	Collet Park ES	57,961	18.64%	53.35%
308	Albuquerque	Comanche ES	52,419	24.66%	53.00%
558	Albuquerque (District Charter)	Coral Community Charter School	18,800	12.94%	40.11%
476	Albuquerque	Coronado ES	42,915	17.37%	53.44%
270	Albuquerque	Corrales ES	63,508	26.59%	63.44%
549	Albuquerque (District Charter)	Corrales International Charter	23,418	13.52%	56.43%
420	Albuquerque (District Charter)	Cottonwood Classical Preparatory School	47,242	19.54%	57.55%
706	Albuquerque	Coyote Willow Family School	25,607	1.58%	9.46%
538	Albuquerque	Del Norte HS	263,451	14.27%	38.77%
60	Albuquerque	Dennis Chavez ES	83,161	40.27%	65.72%
340	Albuquerque	Desert Ridge MS	159,768	23.41%	65.41%
663	Albuquerque	Desert Willow Family Alternative School	39,554	5.85%	28.30%
254	Albuquerque (District Charter)	Digital Arts and Technology Academy Charter School	51,210	27.51%	65.08%
275	Albuquerque	Dolores Gonzales ES	42,929	26.28%	74.19%
281	Albuquerque	Double Eagle ES	33,554	26.06%	67.19%
452	Albuquerque	Douglas MacArthur ES	51,212	18.18%	59.15%
107	Albuquerque	Duranes ES	55,343	36.39%	60.30%
479	Albuquerque (District Charter)	East Mountain Charter High School	43,784	17.28%	58.23%
150	Albuquerque	East San Jose ES	67,812	33.35%	72.51%
63	Albuquerque	Edmund G. Ross ES	64,953	40.11%	67.98%
145	Albuquerque	Edward Gonzales ES	79,778	33.53%	52.81%
70	Albuquerque	Eisenhower MS	138,082	39.28%	66.15%
88	Albuquerque (District Charter)	El Camino Real Academy Charter School	66,122	37.56%	66.64%
50	Albuquerque	Eldorado HS	340,989	41.37%	73.12%
46	Albuquerque	Emerson ES	76,682	42.14%	70.36%
225	Albuquerque	Ernie Pyle MS	127,404	29.25%	55.11%
12	Albuquerque	Eugene Field ES	54,897	50.34%	86.52%
91	Albuquerque	Freedom HS	42,972	37.35%	73.34%
17	Albuquerque	Garfield MS	88,645	47.74%	68.10%
676	Albuquerque	George I. Sánchez Collaborative Community K-8 School	239,146	4.83%	15.68%
591	Albuquerque	Georgia O'Keeffe ES	91,843	11.20%	41.89%
419	Albuquerque (District Charter)	Gilbert L Sena Charter High School	14,110	19.58%	67.42%
111	Albuquerque	Governor Bent ES	62,944	36.17%	77.08%
147	Albuquerque	Grant MS	124,261	33.47%	72.17%
48	Albuquerque	Griegos ES	42,893	41.64%	72.46%
142	Albuquerque	Harrison MS	121,743	33.77%	77.64%
313	Albuquerque	Hawthorne ES	69,678	24.42%	60.23%
85	Albuquerque	Hayes MS	106,764	37.88%	72.44%
284	Albuquerque (District Charter)	Health Leadership Charter High School	16,124	25.90%	64.07%
635	Albuquerque	Helen Cordero Primary ES	81,955	8.55%	37.21%
21	Albuquerque	Highland HS	387,785	46.26%	73.37%
62	Albuquerque	Hodgin ES	76,597	40.18%	74.66%
190	Albuquerque	Hoover MS	111,607	31.75%	73.74%
86	Albuquerque	Hubert Humphrey ES	59,142	37.59%	75.09%
603	Albuquerque	Inez ES	117,911	10.71%	34.21%
52	Albuquerque	Jackson MS	86,382	41.25%	74.72%
359	Albuquerque	James Monroe MS	161,713	22.62%	55.04%
416	Albuquerque	Janet Kahn School for Integrated Arts	59,913	19.72%	50.56%
116	Albuquerque	Jefferson MS	142,380	35.87%	68.42%
265	Albuquerque	Jimmy Carter MS	173,286	27.02%	58.80%
13	Albuquerque	John Adams MS	135,207	49.18%	85.10%
484	Albuquerque	John Baker ES	69,801	16.94%	51.20%
19	Albuquerque	Kennedy MS	103,679	47.04%	75.98%
71	Albuquerque	Kirtland ES	54,734	39.25%	76.98%
113	Albuquerque	Kit Carson ES	76,423	36.08%	67.56%
123	Albuquerque (District Charter)	La Academia de Esperanza Charter School	23,038	35.37%	67.00%
79	Albuquerque	La Cueva HS	384,273	38.36%	70.22%
157	Albuquerque	La Luz ES	52,532	33.09%	62.46%
39	Albuquerque	La Mesa ES	85,468	42.89%	69.85%

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
40	Albuquerque	Lavaland ES	66,414	42.64%	78.02%
467	Albuquerque	Lew Wallace ES	37,090	17.63%	69.45%
23	Albuquerque	Longfellow ES	48,444	46.07%	80.54%
362	Albuquerque	Los Padillas ES	52,962	22.40%	58.95%
428	Albuquerque (District Charter)	Los Puentes Charter School	21,174	19.13%	61.50%
28	Albuquerque	Los Ranchos ES	58,243	44.76%	74.98%
131	Albuquerque	Lowell ES	53,671	34.87%	67.16%
155	Albuquerque	Lyndon B. Johnson MS	165,860	33.11%	76.26%
399	Albuquerque	Madison MS	124,205	20.82%	61.62%
259	Albuquerque	Manzano HS	407,310	27.26%	60.47%
355	Albuquerque	Manzano Mesa ES	80,367	22.74%	54.57%
698	Albuquerque	Marie M. Hughes ES	82,431	2.24%	9.35%
424	Albuquerque (District Charter)	Mark Armijo Academy PKA Nuestros Valores Charter School	17,360	19.34%	59.80%
37	Albuquerque	Mark Twain ES	65,589	43.12%	72.08%
34	Albuquerque	Mary Ann Binford ES	87,978	44.29%	73.71%
68	Albuquerque	Matheson Park ES	44,429	39.65%	70.60%
176	Albuquerque	McCollum ES	69,973	32.43%	69.48%
205	Albuquerque	McKinley MS	101,091	30.22%	59.61%
25	Albuquerque	Mission Avenue ES	62,893	45.48%	70.94%
417	Albuquerque	Mitchell ES	50,566	19.70%	62.14%
30	Albuquerque	Monte Vista ES	59,817	44.39%	81.53%
674	Albuquerque (District Charter)	Montessori of the Rio Grande Charter School	27,998	4.98%	16.06%
255	Albuquerque	Montezuma ES	60,763	27.43%	69.25%
353	Albuquerque (District Charter)	Mountain Mahogany Community Charter School	14,323	22.75%	58.79%
692	Albuquerque	Mountain View ES	87,696	2.96%	13.85%
283	Albuquerque (District Charter)	Native American Community Academy	44,090	25.93%	60.73%
405	Albuquerque	Navajo ES	83,684	20.44%	52.74%
168	Albuquerque	New Futures Alternative HS	45,258	32.59%	56.44%
634	Albuquerque	nex+Gen Academy HS	46,606	8.56%	35.24%
330	Albuquerque (District Charter)	NM International Charter School	66,076	23.65%	67.41%
513	Albuquerque	North Star ES	79,411	15.74%	47.80%
252	Albuquerque	Onate ES	70,686	27.54%	50.56%
389	Albuquerque	Osuna ES	55,035	21.12%	53.31%
294	Albuquerque	Painted Sky ES	110,057	25.32%	66.57%
169	Albuquerque	Pajarito ES	80,517	32.55%	71.44%
82	Albuquerque	Petroglyph ES	79,636	38.20%	77.92%
24	Albuquerque	Polk MS	94,912	46.05%	71.27%
149	Albuquerque (District Charter)	Public Academy for Performing Arts Charter School	46,711	33.36%	76.81%
315	Albuquerque	Reginald Chavez ES	54,078	24.38%	52.57%
290	Albuquerque	Rio Grande HS	434,858	25.58%	54.32%
335	Albuquerque (District Charter)	Robert F. Kennedy Charter High School	73,515	23.48%	48.35%
134	Albuquerque	Roosevelt MS	102,436	34.83%	73.14%
612	Albuquerque	Rudolfo Anaya ES	95,832	10.19%	39.19%
32	Albuquerque	S. Y. Jackson ES	57,042	44.35%	75.87%
58	Albuquerque	San Antonito ES	56,317	40.70%	70.35%
117	Albuquerque	Sandia Base ES	56,995	35.76%	59.10%
54	Albuquerque	Sandia HS	367,148	41.08%	67.99%
55	Albuquerque	School on Wheels Alternative School	14,616	40.96%	84.81%
183	Albuquerque	Seven Bar ES	86,629	32.09%	56.22%
614	Albuquerque	Siembra Leadership Charter HS	7,572	10.09%	32.53%
104	Albuquerque	Sierra Vista ES	72,633	36.59%	69.08%
215	Albuquerque	Sombra del Monte ES	58,672	29.91%	67.98%
509	Albuquerque (District Charter)	South Valley Academy Charter School	66,509	16.14%	43.84%
631	Albuquerque	Sunset View ES	85,305	8.87%	37.80%
565	Albuquerque	Susie Rayos Marmon ES	102,871	12.47%	44.15%
8	Albuquerque	Taft MS	162,336	53.13%	71.42%
333	Albuquerque	Taylor MS	114,672	23.57%	72.52%
437	Albuquerque	Technology Leadership Charter HS	12,000	18.60%	56.62%
10	Albuquerque (District Charter)	The International School at Mesa del Sol Charter School	36,064	50.70%	83.44%
487	Albuquerque (District Charter)	The New America Charter School - Albuquerque Campus	25,440	16.88%	41.94%
530	Albuquerque	Tierra Antigua ES	97,288	14.52%	42.94%
119	Albuquerque	Tomasita ES	60,696	35.67%	75.08%
609	Albuquerque	Tony Hillerman MS	178,767	10.44%	39.94%
685	Albuquerque	Tres Volcanes Community Collaborative School	225,075	3.62%	6.44%
309	Albuquerque	Truman MS	168,003	24.59%	54.48%
616	Albuquerque (District Charter)	Twenty-First Century Public Academy	25,356	10.06%	44.80%
242	Albuquerque	Valle Vista ES	69,270	28.08%	50.27%
65	Albuquerque	Valley HS	343,745	39.85%	72.27%
137	Albuquerque	Van Buren MS	112,829	34.01%	76.47%
599	Albuquerque	Ventana Ranch ES	94,272	10.82%	38.27%
574	Albuquerque	Volcano Vista HS	488,795	12.06%	42.89%
20	Albuquerque	Washington MS	97,408	46.35%	77.37%
96	Albuquerque	West Mesa HS	352,222	37.02%	68.70%
645	Albuquerque	Wherry ES	83,371	7.46%	26.17%
222	Albuquerque	Whittier ES	67,059	29.40%	63.27%
474	Albuquerque (District Charter)	William W & Josephine Dorn Community Charter School	13,888	17.44%	59.69%
425	Albuquerque	Wilson MS	102,130	19.24%	54.95%
470	Albuquerque	Zia ES	68,717	17.47%	54.72%
450	Albuquerque	Zuni ES	50,719	18.24%	52.56%
83	Animas	Animas ES	21,221	37.99%	65.24%
14	Animas	Animas MS/HS	76,538	49.16%	79.97%
18	Artesia	Park Junior HS	127,921	47.30%	86.28%
156	Artesia	Penasco ES	13,598	33.10%	46.29%
339	Artesia	Artesia HS	289,250	23.42%	65.50%
319	Artesia	Central ES	33,341	24.12%	65.89%

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
489	Artesia	Grand Heights Early Childhood	59,680	16.83%	38.87%
202	Artesia	Hermosa ES	46,074	30.48%	79.02%
133	Artesia	Roselawn ES	39,180	34.86%	76.91%
239	Artesia	Yeso ES	56,428	28.52%	62.63%
126	Artesia	Yucca ES	39,968	35.30%	84.32%
154	Artesia	Zia Intermediate	115,818	33.12%	67.11%
384	Aztec	Aztec HS	228,241	21.50%	58.73%
571	Aztec	C.V. Koogler MS	129,645	12.21%	45.86%
197	Aztec	Lydia Rippey ES	73,608	30.90%	68.12%
267	Aztec	McCoy Avenue ES	67,881	26.96%	61.35%
84	Aztec (District Charter)	Mosaic Academy	9,216	37.96%	83.31%
257	Aztec	Park Avenue ES	70,532	27.33%	63.38%
543	Aztec	Vista Nueva Alternative HS	15,868	13.86%	54.93%
180	Belen	Belen HS	293,494	32.24%	67.67%
220	Belen	Belen MS	126,793	29.55%	76.73%
597	Belen	Central ES	51,962	10.84%	46.55%
372	Belen	Gil Sanchez ES	59,416	22.12%	59.06%
633	Belen	Infinity Alternative HS	26,230	8.64%	36.76%
440	Belen	La Merced ES	56,384	18.55%	67.55%
480	Belen	La Promesa ES	57,290	17.19%	54.25%
711	Belen	Rio Grande ES	49,968	0.17%	3.35%
272	Belen	The Family Alternative School	9,798	26.44%	15.95%
198	Bernalillo	Algodones ES	27,640	30.90%	78.03%
652	Bernalillo	Bernalillo ES	65,480	7.02%	33.42%
594	Bernalillo	Bernalillo HS	185,987	10.99%	28.04%
625	Bernalillo	Carroll ES	65,846	9.47%	31.41%
409	Bernalillo	Cochiti ES/MS	65,726	20.37%	56.07%
529	Bernalillo	Placitas ES	35,793	14.54%	50.44%
709	Bernalillo	Santo Domingo ES / MS	49,416	0.22%	3.74%
377	Bloomfield	Blanco ES	46,876	21.80%	66.86%
485	Bloomfield	Bloomfield Early Childhood Center	58,219	16.92%	60.32%
346	Bloomfield	Bloomfield HS	268,283	23.05%	54.33%
95	Bloomfield	Central Primary School	93,491	37.06%	75.03%
364	Bloomfield	Charlie Y. Brown HS	19,503	22.37%	61.71%
130	Bloomfield	Mesa Alta Junior HS	123,077	34.88%	75.20%
90	Bloomfield	Naaba Ani ES	84,713	37.44%	68.81%
193	Capitan	Capitan Combo MS / HS	77,459	31.12%	51.34%
208	Capitan	Capitan ES	48,371	30.10%	63.49%
517	Carlsbad	Carlsbad Early College HS	14,970	15.50%	46.56%
296	Carlsbad	Carlsbad HS	348,984	25.23%	66.56%
44	Carlsbad	Carlsbad Intermediate School at PR Leyva Campus	169,953	42.21%	72.58%
347	Carlsbad	Carlsbad Sixth Grade Academy at Alta Vista Campus	120,193	23.03%	61.03%
120	Carlsbad	Craft ES	33,073	35.52%	82.74%
642	Carlsbad	Desert Willow ES (2017)	75,988	7.65%	9.58%
140	Carlsbad	Dr. E.M. Smith Pre-school	17,419	33.85%	85.46%
72	Carlsbad	Early Childhood Education Center	50,752	39.15%	56.24%
185	Carlsbad	Hillcrest ES	39,996	32.02%	74.40%
127	Carlsbad (District Charter)	Jefferson Montessori Academy	30,698	35.22%	63.34%
166	Carlsbad	Joe Stanley Smith ES	36,921	32.61%	74.22%
56	Carlsbad	Monterrey ES	40,550	40.90%	74.65%
662	Carlsbad	Ocotillo ES (2017)	75,988	6.31%	9.58%
263	Carlsbad	Sunset ES	39,598	27.15%	61.37%
576	Central Consolidated	Central Career Prep	31,144	12.03%	46.30%
11	Central Consolidated	Dream Dine	4,184	50.45%	93.51%
430	Central Consolidated	Eva B. Stokely ES	110,041	19.11%	63.52%
671	Central Consolidated	Judy Nelson ES - CONSOLIDATED Grace B Wilson & Ruth N Bond	93,746	5.04%	18.13%
106	Central Consolidated	Kirtland Central HS	208,301	36.45%	71.19%
248	Central Consolidated	Kirtland ES	94,041	27.68%	52.14%
554	Central Consolidated	Kirtland MS	134,163	13.32%	46.01%
413	Central Consolidated	Mesa ES	69,241	20.08%	66.38%
611	Central Consolidated	Naschitti ES	27,134	10.24%	19.55%
69	Central Consolidated	Newcomb HS	132,311	39.47%	64.31%
317	Central Consolidated	Newcomb MS	53,896	24.20%	67.86%
463	Central Consolidated	Nizhoni ES	71,281	17.72%	49.35%
414	Central Consolidated	Ojo Amarillo ES	77,104	19.90%	48.84%
300	Central Consolidated	Shiprock HS	199,405	25.14%	60.56%
103	Central Consolidated	Tse'bit'ai MS	95,591	36.71%	65.06%
99	Chama Valley	Chama ES/MS	42,244	36.91%	68.26%
478	Chama Valley	Escalante MS/HS	63,730	17.30%	39.18%
590	Chama Valley	Tierra Amarilla ES	22,162	11.37%	36.80%
266	Cimarron	Cimarron ES/MS	55,457	26.98%	57.91%
175	Cimarron	Cimarron HS	54,343	32.48%	68.61%
161	Cimarron	Eagle Nest ES/MS	61,771	32.83%	68.08%
651	Cimarron (District Charter)	Moreno Valley Charter High School	20,432	7.12%	24.46%
226	Clayton	Alvis ES	33,360	29.25%	51.18%
53	Clayton	Clayton HS	103,878	41.12%	70.49%
289	Clayton	Clayton Junior HS	36,508	25.60%	63.75%
256	Cloudcroft	Cloudcroft ES/MS	60,414	27.37%	61.98%
585	Cloudcroft	Cloudcroft HS	80,733	11.54%	48.76%
608	Clovis	Bella Vista ES	68,476	10.47%	37.74%
331	Clovis	Cameo ES	49,123	23.62%	51.25%
388	Clovis	Clovis Freshman Academy	109,741	21.21%	62.33%
3	Clovis	Clovis I Academy at Lincoln Jackson	30,172	69.19%	74.86%
710	Clovis	Highland ES	43,546	0.20%	3.35%
664	Clovis	James Bickley ES	49,840	5.85%	16.27%

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587	Clovis	La Casita ES	61,547	11.46%	42.20%
666	Clovis	Lockwood ES	56,104	5.77%	22.16%
397	Clovis	Los Ninos Early Intervention Center	6,410	20.94%	66.74%
231	Clovis	Marshall Junior HS	161,366	28.87%	66.78%
449	Clovis	Mesa ES	60,402	18.32%	50.48%
701	Clovis	Parkview ES 2018	63,272	1.84%	6.39%
273	Clovis	Sandia ES	61,343	26.43%	68.02%
648	Clovis	W.D. Gattis	125,836	7.37%	23.33%
241	Clovis	Yucca MS	112,979	28.12%	67.88%
251	Clovis	Zia ES	57,004	27.61%	67.28%
376	Cobre	Bayard ES	52,420	21.84%	53.21%
528	Cobre	Central ES	60,116	14.73%	43.72%
129	Cobre	Cobre HS	150,128	35.07%	72.12%
250	Cobre	Hurley ES	35,050	27.62%	58.67%
191	Cobre	San Lorenzo ES	21,202	31.46%	62.86%
112	Cobre	Snell MS	80,029	36.13%	71.44%
238	Corona	Corona Combo	65,125	28.54%	64.85%
461	Cuba	Cuba ES	41,143	17.74%	50.97%
490	Cuba	Cuba HS	106,592	16.82%	54.32%
381	Cuba	Cuba MS	37,325	21.61%	52.82%
551	Deming	Bataan ES	68,332	13.40%	50.45%
469	Deming	Bell ES	33,088	17.59%	54.08%
589	Deming	Columbus ES	74,258	11.40%	38.90%
322	Deming (District Charter)	Deming Cesar Chavez Charter High School	23,560	23.99%	60.17%
686	Deming	Deming HS	294,338	3.51%	12.60%
678	Deming	Deming Intermediate School	64,452	4.76%	9.78%
468	Deming	Memorial ES	43,552	17.60%	60.49%
229	Deming	Mimbres Valley Alternative High School	6,770	28.97%	63.22%
453	Deming	My Little School	12,029	18.09%	39.71%
536	Deming	Red Mountain MS	130,470	14.33%	52.10%
579	Deming	Ruben S. Torres ES	70,638	11.85%	43.64%
240	Dexter	Dexter ES	80,279	28.36%	54.06%
395	Dexter	Dexter HS	97,879	20.97%	59.30%
311	Dexter	Dexter MS	61,758	24.45%	63.71%
458	Dora	Dora Combo ES / HS	104,869	17.93%	54.46%
525	Dulce	Dulce ES BUILT ON TRIBAL LAND	68,400	14.83%	52.60%
540	Dulce	Dulce HS	144,209	14.02%	45.25%
200	Dulce	Dulce MS	93,800	30.60%	67.32%
328	Elida	Elida ES	16,944	23.70%	61.14%
338	Elida	Elida MS/HS	43,894	23.42%	61.59%
672	Espanola	Alcalde ES	49,948	5.00%	23.32%
158	Espanola	Carlos F. Vigil MS	133,434	32.93%	58.48%
6	Espanola	Chimayo ES	35,027	57.89%	78.28%
41	Espanola	Dixon ES	20,768	42.49%	70.70%
167	Espanola	Espanola Valley HS	157,582	32.60%	71.12%
658	Espanola	Eutimio T. Salazar-ETS Fairview ES	56,822	6.46%	18.47%
73	Espanola	Hernandez ES	30,983	39.00%	69.26%
337	Espanola	James Rodriguez ES	66,162	23.45%	55.85%
375	Espanola	Los Ninos Kindergarten ES	24,557	21.96%	40.46%
386	Espanola	San Juan ES	48,345	21.31%	61.81%
560	Espanola	Tony E Quintana ES	41,087	12.91%	47.65%
61	Estancia	Estancia Combo ES	79,522	40.24%	68.23%
192	Estancia	Estancia HS	109,594	31.15%	58.66%
593	Estancia	Estancia MS	29,156	11.13%	23.37%
57	Eunice	Caton MS	50,084	40.87%	77.10%
212	Eunice	Eunice HS	153,211	29.93%	60.10%
665	Eunice	Mettie Jordan ES	83,401	5.83%	27.90%
482	Farmington	Animas ES	56,588	17.00%	52.19%
243	Farmington	Apache ES	59,986	28.06%	71.44%
213	Farmington	Bluffview ES	61,199	29.93%	75.94%
527	Farmington	Country Club ES	58,802	14.75%	34.06%
268	Farmington	Esperanza ES	75,494	26.78%	66.47%
661	Farmington	Farmington HS	360,662	6.44%	21.95%
135	Farmington	Heights MS	89,368	34.62%	66.44%
637	Farmington	Hermosa MS	122,682	8.06%	20.30%
349	Farmington	Ladera Del Norte ES	61,239	22.93%	63.47%
299	Farmington	McCormick ES	80,225	25.15%	50.31%
493	Farmington	McKinley ES	70,325	16.75%	44.97%
286	Farmington	Mesa Verde ES	54,157	25.87%	71.58%
211	Farmington	Mesa View MS	102,821	29.94%	75.56%
670	Farmington	Northeast ES (2015) (New)	92,510	5.34%	15.95%
298	Farmington	Piedra Vista HS	249,819	25.18%	60.96%
402	Farmington	Rocinante HS	26,876	20.62%	67.27%
394	Farmington	San Juan Early College HS	8,402	21.01%	26.96%
588	Farmington	Tibbetts MS	98,562	11.45%	22.54%
143	Floyd	Floyd Combo	71,876	33.74%	70.59%
564	Fort Sumner	Fort Sumner Combo	125,771	12.72%	51.93%
329	Gadsden	Alta Vista Early College HS	16,160	23.66%	50.89%
570	Gadsden	Anthony ES	83,805	12.21%	44.93%
624	Gadsden	Berino ES	73,116	9.70%	39.38%
646	Gadsden	Chaparral ES	76,911	7.39%	28.34%
520	Gadsden	Chaparral HS	262,449	15.31%	48.18%
174	Gadsden	Chaparral MS	90,831	32.49%	70.65%
697	Gadsden	Desert Pride Academy HS	62,846	2.24%	12.12%
510	Gadsden	Desert Trail ES	74,766	15.90%	42.22%

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684	Gadsden	Desert View ES	72,280	3.68%	15.44%
647	Gadsden	Gadsden ES	61,510	7.38%	35.99%
370	Gadsden	Gadsden HS	309,451	22.16%	47.41%
16	Gadsden	Gadsden MS	153,091	48.16%	56.44%
336	Gadsden	La Union ES	55,725	23.47%	66.85%
66	Gadsden	Loma Linda ES	59,682	39.73%	59.90%
305	Gadsden	Mesquite ES	64,095	24.99%	59.11%
607	Gadsden	North Valley ES	61,080	10.47%	39.75%
418	Gadsden	Riverside ES	68,192	19.65%	55.15%
559	Gadsden	Santa Teresa ES	67,920	12.93%	48.96%
477	Gadsden	Santa Teresa HS	249,272	17.30%	48.70%
341	Gadsden	Santa Teresa MS	125,006	23.37%	68.70%
292	Gadsden	Sunland Park ES	57,584	25.43%	49.86%
568	Gadsden	Sunrise ES	106,020	12.32%	47.52%
563	Gadsden	Vado ES	61,200	12.73%	47.95%
694	Gadsden	Yucca Heights ES (2016)	68,750	2.37%	12.76%
693	Gallup McKinley	Catherine A Miller ES	50,834	2.44%	13.02%
128	Gallup McKinley	Chee Dodge ES	54,319	35.19%	52.85%
278	Gallup McKinley	Chief Manuelito MS	112,070	26.16%	43.16%
629	Gallup McKinley	Crownpoint ES	48,592	9.16%	27.22%
92	Gallup McKinley	David Skeet ES	45,454	37.32%	72.21%
705	Gallup McKinley	Del Norte ES (New 2017) (Replacing both J.d.Onate & Washington)	60,353	1.58%	9.54%
217	Gallup McKinley	Gallup MS	83,397	29.81%	59.15%
1	Gallup McKinley	Gallup School Alternative HS	35,312	71.42%	73.83%
578	Gallup McKinley	Hiroshi Miyamura HS	204,210	11.86%	41.23%
354	Gallup McKinley	Indian Hills ES	50,955	22.75%	47.01%
689	Gallup McKinley	Jefferson ES	61,766	3.23%	12.72%
218	Gallup McKinley	John F. Kennedy MS	140,186	29.68%	52.12%
700	Gallup McKinley	Lincoln ES	60,353	1.86%	9.53%
408	Gallup McKinley	Navajo ES	60,880	20.39%	61.84%
534	Gallup McKinley	Navajo MS	52,762	14.38%	44.39%
655	Gallup McKinley	Ramah ES (2018)	29,912	6.79%	6.36%
443	Gallup McKinley	Ramah HS	61,252	18.47%	46.06%
235	Gallup McKinley	Stagecoach ES	63,286	28.62%	72.03%
181	Gallup McKinley	Thoreau HS	122,442	32.19%	66.66%
617	Gallup McKinley	Thoreau MS	55,340	9.97%	39.42%
457	Gallup McKinley	Tobe Turpen ES	50,322	17.93%	50.05%
632	Gallup McKinley	Tohatchi ES	57,230	8.71%	38.47%
505	Gallup McKinley	Twin Lakes ES	43,290	16.26%	53.72%
441	Grady	Grady Combo	102,397	18.49%	58.61%
596	Grants Cibola	Cubero ES	36,340	10.90%	32.00%
456	Grants Cibola	Grants HS	226,464	17.95%	55.27%
566	Grants Cibola	Laguna-Acoma Combo MS / HS	125,138	12.37%	50.91%
656	Grants Cibola	Los Alamos MS	70,482	6.49%	12.63%
586	Grants Cibola	Milan ES	60,902	11.52%	44.16%
80	Grants Cibola	Mount Taylor ES	75,426	38.34%	71.62%
194	Grants Cibola	San Rafael ES	30,132	31.01%	65.83%
93	Grants Cibola	Seboyeta ES	17,580	37.27%	79.65%
264	Hagerman	Hagerman Combo	142,676	27.08%	63.25%
483	Hatch Valley	Garfield ES	32,810	17.00%	62.68%
600	Hatch Valley	Hatch Valley ES	43,257	10.81%	40.77%
553	Hatch Valley	Hatch Valley HS	163,759	13.34%	51.96%
481	Hatch Valley	Rio Grande ES	34,161	17.18%	56.29%
118	Hobbs	Booker T. Washington ES	36,382	35.70%	66.96%
695	Hobbs	Broadmoor ES	53,110	2.36%	12.72%
321	Hobbs	College Lane ES	54,088	24.00%	61.53%
78	Hobbs	Coronado ES	50,306	38.56%	58.80%
97	Hobbs	Edison ES	34,738	37.01%	64.63%
454	Hobbs	Freshman School	127,074	18.05%	30.28%
115	Hobbs	Highland MS	106,143	35.97%	55.23%
139	Hobbs	Houston MS	114,490	33.90%	52.42%
27	Hobbs	Jefferson ES	41,966	45.16%	79.69%
675	Hobbs	Murray ES	68,262	4.86%	15.47%
210	Hobbs	Sanger ES	41,860	29.98%	75.76%
102	Hobbs	Stone ES	52,197	36.75%	75.46%
221	Hobbs	Taylor ES	41,477	29.55%	71.60%
326	Hobbs	Will Rogers ES	58,745	23.74%	71.98%
163	Hondo Valley	Hondo Combo	61,440	32.70%	58.10%
89	House	House Combo	59,389	37.51%	74.04%
683	Jal	Jal ES (2017) - NEW - Replacing Jal ES	67,514	3.86%	9.57%
393	Jal	Jal Jr./Sr. High	110,760	21.02%	35.35%
29	Jemez Mountain	Coronado Combo MS / HS	90,399	44.76%	69.36%
2	Jemez Mountain	Gallina ES	23,044	69.19%	86.01%
352	Jemez Mountain	Lybrook ES/MS	28,822	22.87%	48.98%
247	Jemez Valley	Jemez Valley ES	37,719	27.86%	69.20%
356	Jemez Valley	Jemez Valley HS	67,052	22.73%	64.44%
491	Jemez Valley	Jemez Valley MS	34,354	16.82%	49.01%
148	Jemez Valley (District Charter)	San Diego Riverside Charter School	17,178	33.45%	79.15%
47	Lake Arthur	Lake Arthur Combo	89,414	41.79%	86.34%
320	Las Cruces	Alameda ES	52,766	24.01%	65.08%
657	Las Cruces	Arrowhead Park Early College High School	64,260	6.46%	32.36%
691	Las Cruces	Arrowhead Park Medical Academy	46,747	3.15%	15.68%
307	Las Cruces	Booker T. Washington ES	64,624	24.67%	67.05%
159	Las Cruces	Camino Real MS	115,184	32.87%	54.95%
653	Las Cruces	Centennial HS	350,157	6.97%	32.08%

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
188	Las Cruces	Central ES	29,422	31.80%	63.42%
144	Las Cruces	Cesar Chavez ES	72,572	33.69%	64.05%
274	Las Cruces	Conlee ES	64,606	26.39%	70.01%
380	Las Cruces	Dona Ana ES	65,964	21.65%	60.83%
59	Las Cruces	East Picacho ES	64,728	40.49%	72.58%
209	Las Cruces	Hermosa Heights ES	74,193	30.09%	59.87%
249	Las Cruces	Jornada ES	67,216	27.65%	66.82%
668	Las Cruces	Las Cruces HS	428,271	5.47%	19.32%
639	Las Cruces	Loma Heights ES	68,718	7.94%	30.09%
233	Las Cruces	MacArthur ES	49,896	28.67%	64.85%
557	Las Cruces	Mesa MS	118,957	13.00%	31.83%
435	Las Cruces	Mesilla ES	47,691	18.66%	62.82%
325	Las Cruces	Mesilla Park ES	57,240	23.75%	68.68%
26	Las Cruces	Mesilla Valley Leadership Academy	6,144	45.26%	78.86%
562	Las Cruces	Monte Vista ES	82,292	12.82%	41.27%
334	Las Cruces	Sierra MS	131,007	23.54%	58.23%
471	Las Cruces	Sonoma ES	91,556	17.46%	46.29%
228	Las Cruces	Sunrise ES	64,376	29.19%	69.78%
488	Las Cruces	University Hills ES	63,983	16.84%	54.88%
201	Las Cruces	White Sands ES/MS	56,695	30.57%	70.84%
162	Las Cruces	Zia MS	111,186	32.81%	71.78%
703	Las Vegas City	LVCS 7th & 8th Grade Academy	98,022	1.62%	9.70%
423	Las Vegas City	LVCS Early Childhood Center	17,850	19.45%	60.69%
74	Las Vegas City	Mike Mateo Sena ES	18,242	38.91%	63.10%
216	Las Vegas City	Robertson HS	171,948	29.84%	65.67%
459	Logan	Logan Combo	92,763	17.88%	55.11%
367	Lordsburg	Dugan Tarango MS	44,320	22.32%	43.04%
606	Lordsburg	Lordsburg HS	50,908	10.52%	25.66%
519	Lordsburg	R.V. Traylor ES	41,794	15.33%	53.70%
626	Los Alamos	Aspen ES	69,841	9.39%	24.83%
302	Los Alamos	Barranca Mesa ES	71,000	25.05%	37.77%
77	Los Alamos	Chamisa ES	49,091	38.67%	75.41%
304	Los Alamos	Los Alamos HS	280,624	25.00%	58.95%
539	Los Alamos	Los Alamos MS	96,486	14.26%	38.38%
122	Los Alamos	Mountain ES	58,956	35.38%	61.04%
94	Los Alamos	Pinon ES	45,894	37.09%	67.50%
392	Los Alamos	Topper Freshman Academy	31,150	21.03%	60.56%
87	Los Lunas	Ann Parish ES	69,576	37.58%	76.65%
582	Los Lunas	Bosque Farms ES	101,312	11.71%	46.15%
301	Los Lunas	Century Alternative High	56,540	25.10%	59.55%
497	Los Lunas	Desert View ES	60,350	16.64%	51.48%
426	Los Lunas	Katherine Gallegos ES	66,609	19.19%	54.79%
277	Los Lunas	Los Lunas ES	65,612	26.18%	59.16%
407	Los Lunas	Los Lunas Family School	2,688	20.39%	88.46%
669	Los Lunas	Los Lunas HS	300,855	5.35%	19.76%
138	Los Lunas	Raymond Gabaldon ES	55,772	33.91%	74.08%
628	Los Lunas	Sundance ES	74,130	9.19%	38.95%
391	Los Lunas	Tome ES	66,067	21.05%	64.57%
460	Los Lunas	Valencia ES	56,011	17.85%	56.68%
583	Los Lunas	Valencia HS	248,739	11.69%	45.28%
508	Los Lunas	Valencia MS	104,470	16.18%	54.09%
400	Loving	Loving ES	47,788	20.68%	61.89%
545	Loving	Loving HS	81,424	13.67%	53.55%
542	Loving	Loving MS	60,330	13.87%	49.75%
196	Lovington	Ben Alexander ES	54,998	31.00%	75.70%
486	Lovington	Jefferson ES	60,956	16.90%	45.93%
260	Lovington	Lea ES	52,782	27.24%	64.08%
358	Lovington	Llano ES	67,072	22.67%	55.82%
387	Lovington	Lovington 6th Grade Academy	112,706	21.28%	58.36%
555	Lovington	Lovington Freshman Academy	26,025	13.32%	36.97%
232	Lovington	Lovington HS	215,324	28.86%	63.64%
269	Lovington	New Hope Alternative HS	10,752	26.68%	39.74%
206	Lovington	Taylor MS	96,980	30.15%	66.92%
342	Lovington	Yarbro ES	69,434	23.36%	57.11%
132	Maxwell	Maxwell Combo	56,189	34.87%	74.33%
15	Melrose	Melrose Combo	114,723	48.75%	78.27%
604	Mesa Vista	El Rito ES	25,126	10.60%	40.63%
43	Mesa Vista	Mesa Vista Combo MS / HS	51,290	42.29%	70.19%
680	Mesa Vista	Ojo Caliente ES - NEW 2017	24,974	4.54%	11.66%
429	Mora	Holman ES (District Kinder Here)	21,783	19.13%	55.15%
171	Mora	Mora Combo (Mora HS, ES, Lazaro Garcia ES, MS)	146,469	32.53%	69.87%
494	Moriarty / Edgewood	Moriarty ES	61,860	16.75%	59.42%
361	Moriarty / Edgewood	Moriarty HS	253,245	22.41%	55.08%
504	Moriarty / Edgewood	Moriarty MS	73,290	16.26%	41.19%
332	Moriarty / Edgewood	Route 66 ES	69,460	23.60%	69.45%
515	Moriarty / Edgewood	South Mountain ES	48,280	15.58%	56.02%
495	Moriarty/Edgewood	Edgewood MS	104,966	16.73%	57.59%
38	Mosquero	Mosquero Combo ES / HS	53,767	43.07%	63.70%
33	Mountainair	Mountainair ES	48,351	44.30%	75.75%
641	Mountainair	Mountainair Jr./Sr. HS	85,970	7.68%	21.31%
688	NM School for the Blind	NMSBVI Alamogordo Campus	170,335	3.36%	16.28%
638	NM School for the Blind	NMSBVI Albuquerque Preschool Campus	39,172	8.01%	38.26%
531	NM School for the Deaf	NMSD Albuquerque Preschool Campus	8,444	14.51%	59.70%
369	NM School for the Deaf	NMSD Santa Fe Campus	236,550	22.17%	51.16%
262	Pecos	Pecos Combo MS / HS	135,679	27.19%	62.11%

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI	Campus FCI
433	Pecos	Pecos ES	65,888	18.82%	57.90%
223	Penasco	Penasco ES	53,505	29.36%	63.61%
164	Penasco	Penasco HS	66,795	32.70%	70.68%
398	Penasco	Penasco MS	30,477	20.84%	52.23%
314	Pojoaque Valley	Pablo Roybal ES	81,561	24.40%	52.55%
385	Pojoaque Valley	Pojoaque HS	177,901	21.41%	59.01%
541	Pojoaque Valley	Pojoaque Intermediate	32,240	13.96%	41.54%
108	Pojoaque Valley	Pojoaque MS	83,783	36.24%	68.86%
36	Pojoaque Valley	Sixth Grade Academy	15,048	43.23%	73.67%
276	Portales	James ES	58,732	26.23%	73.44%
544	Portales	Lindsey Steiner ES	60,312	13.85%	44.37%
100	Portales	Portales HS	193,550	36.85%	71.83%
379	Portales	Portales Junior High	99,761	21.74%	57.42%
351	Portales	Valencia ES	69,824	22.88%	69.03%
271	Quemado	Datil ES	12,342	26.55%	73.40%
448	Quemado	Quemado Combo ES / HS	68,808	18.35%	63.35%
310	Questa	Alta Vista ES / INT Combo	61,813	24.58%	65.36%
236	Questa	Questa Combo JH / HS	104,329	28.60%	64.32%
348	Questa	Rio Costilla Southwest Learning Academy (PKA Rio Costilla ES)	23,002	22.98%	55.82%
5	Raton	Longfellow ES	33,800	59.34%	68.35%
152	Raton	Raton HS	108,302	33.17%	68.77%
204	Raton	Raton MS	56,292	30.39%	65.77%
610	Reserve	Reserve Combo ES / HS	57,484	10.40%	22.05%
501	Rio Rancho	Cielo Azul ES	91,160	16.43%	43.70%
404	Rio Rancho	Colinas del Norte ES	97,284	20.45%	59.41%
173	Rio Rancho	Eagle Ridge MS	132,346	32.50%	61.10%
287	Rio Rancho	Enchanted Hills ES	96,931	25.82%	63.44%
431	Rio Rancho	Ernest Stapleton ES	89,380	18.83%	50.14%
472	Rio Rancho	Independence HS	28,900	17.45%	65.06%
170	Rio Rancho	Lincoln MS	118,737	32.55%	70.76%
293	Rio Rancho	Maggie Cordova ES	88,000	25.36%	52.69%
98	Rio Rancho	Martin Luther King JR ES	107,834	36.99%	65.02%
230	Rio Rancho	Mountain View MS	128,762	28.96%	64.51%
378	Rio Rancho	Puesta Del Sol ES	83,556	21.77%	59.31%
492	Rio Rancho	Rio Rancho ES	87,646	16.80%	51.86%
363	Rio Rancho	Rio Rancho HS	381,584	22.39%	60.82%
465	Rio Rancho	Rio Rancho MS	242,162	17.66%	57.63%
507	Rio Rancho	Sandia Vista ES	87,164	16.21%	45.38%
550	Rio Rancho	V. Sue Cleveland HS	423,948	13.43%	36.76%
383	Rio Rancho	Vista Grande ES	101,877	21.57%	46.35%
649	Roswell	Berrendo ES	57,559	7.30%	32.82%
512	Roswell	Berrendo MS	100,277	15.81%	47.94%
712	Roswell	Del Norte ES	74,778	0.11%	0.44%
546	Roswell	East Grand Plains ES	42,495	13.62%	49.49%
613	Roswell	El Capitan ES	61,644	10.12%	23.43%
503	Roswell	Goddard HS	240,776	16.28%	58.72%
569	Roswell	Military Heights ES	49,511	12.22%	35.75%
620	Roswell	Missouri Ave ES	54,102	9.86%	33.47%
421	Roswell	Monterrey ES	54,213	19.48%	54.36%
621	Roswell	Parkview Early Literacy Center	50,070	9.83%	15.04%
518	Roswell	Pecos ES	56,466	15.38%	43.57%
444	Roswell	Roswell Early College High School	10,464	18.43%	64.83%
447	Roswell (District Charter)	Sidney Gutierrez Charter School	20,186	18.39%	66.46%
316	Roswell	Sierra MS	101,573	24.24%	60.63%
415	Roswell	Sunset ES	41,736	19.82%	55.62%
438	Roswell	University HS	57,382	18.58%	64.47%
401	Roswell	Valley View ES	49,069	20.68%	31.56%
360	Roy	Roy Combo	57,903	22.45%	62.58%
343	Ruidoso	Ruidoso HS	168,819	23.34%	61.83%
615	Ruidoso	Ruidoso MS	111,962	10.08%	40.18%
622	Ruidoso	Sierra Vista Primary	68,559	9.80%	29.95%
410	Ruidoso	White Mountain ES	88,655	20.31%	58.94%
643	Santa Fe (District Charter)	Academy for Technology and Classics Charter School	45,652	7.64%	28.15%
146	Santa Fe	Acequia Madre ES	22,211	33.51%	66.10%
630	Santa Fe	Amy Biehl Community School	64,682	9.03%	34.83%
548	Santa Fe	Aspen Community Magnet School	107,348	13.53%	41.34%
650	Santa Fe	Atalaya ES	56,146	7.29%	25.16%
141	Santa Fe	Capital HS	241,313	33.82%	60.96%
186	Santa Fe	Career Academy at Larragoite	49,427	31.95%	71.09%
552	Santa Fe	Carlos Gilbert ES	52,442	13.36%	49.39%
602	Santa Fe	Cesar Chavez ES	71,440	10.75%	37.00%
258	Santa Fe	Chaparral ES	57,492	27.32%	72.86%
396	Santa Fe	E. J. Martinez ES	47,873	20.97%	60.52%
366	Santa Fe	Edward Ortiz MS	112,658	22.35%	57.59%
677	Santa Fe	El Camino Real Academy	141,036	4.78%	19.01%
445	Santa Fe	El Dorado Community School	100,338	18.42%	34.08%
365	Santa Fe	Engage Alternative HS	37,000	22.35%	12.55%
303	Santa Fe	Francis X. Nava ES	37,072	25.02%	59.53%
601	Santa Fe	Gonzales Community School	85,019	10.80%	39.74%
592	Santa Fe	Kearny ES	77,014	11.17%	36.94%
537	Santa Fe	Mandela International Magnet School	28,720	14.33%	48.54%
699	Santa Fe	Milargo MS	118,102	1.87%	3.35%
644	Santa Fe	Nina Otero Community School	126,426	7.60%	18.93%
584	Santa Fe	Pinon ES	81,245	11.62%	36.23%
522	Santa Fe	R.M. Sweeney ES	83,851	15.06%	48.77%

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323	Santa Fe	Ramirez Thomas ES	76,716	23.95%	52.92%
580	Santa Fe	Salazar ES	56,488	11.80%	39.62%
244	Santa Fe	Santa Fe HS	374,067	28.03%	64.55%
532	Santa Fe	Tesuque ES	26,385	14.51%	50.46%
203	Santa Fe	Wood-Gormley ES	50,069	30.43%	77.99%
598	Santa Rosa	Rita Marquez / Anton Chico Combo	21,320	10.82%	19.71%
22	Santa Rosa	Santa Rosa ES	59,642	46.10%	83.74%
67	Santa Rosa	Santa Rosa HS	99,268	39.66%	63.92%
533	Santa Rosa	Santa Rosa MS	46,151	14.43%	47.49%
172	Silver	Cliff Combo ES / HS	70,722	32.53%	59.27%
373	Silver	G.W. Stout ES	66,092	22.09%	56.81%
42	Silver	Harrison H. Schmitt ES	61,978	42.30%	73.36%
101	Silver	Jose Barrios ES	37,469	36.82%	75.48%
261	Silver	La Plata MS	105,957	27.24%	58.07%
114	Silver	Silver HS	193,219	36.05%	63.55%
75	Silver	Sixth Street ES	41,300	38.81%	69.34%
681	Socorro (District Charter)	Cottonwood Valley Charter School	19,542	4.52%	20.63%
434	Socorro	Midway ES	22,946	18.82%	37.81%
516	Socorro	Parkview ES	87,721	15.56%	51.13%
567	Socorro	San Antonio ES	20,420	12.32%	27.18%
595	Socorro	Zimmerly ES	39,088	10.95%	45.30%
109	Springer	Springer Combo MS / HS	54,847	36.23%	76.17%
7	Springer	Springer ES	40,307	53.94%	77.95%
475	State Chartered Schools	Albuquerque Bilingual Academy	34,826	17.40%	28.55%
214	State Chartered Schools	Albuquerque Bilingual Academy - Satellite Campus	33,074	29.92%	69.54%
473	State Chartered Schools	Albuquerque Institute for Math and Science Charter School	28,020	17.45%	57.12%
660	State Chartered Schools	Albuquerque School of Excellence Charter School	88,738	6.44%	22.97%
312	State Chartered Schools	Aldo Leopold Charter	10,078	24.42%	55.99%
297	State Chartered Schools	Alma d' Arte Charter High School	47,308	25.21%	62.22%
178	State Chartered Schools	Amy Biehl Charter High School	42,684	32.34%	66.97%
246	State Chartered Schools	Cesar Chavez Community Charter School	26,988	27.87%	62.67%
682	State Chartered Schools	Dzith Dit Looi School of Empowerment	3,172	4.02%	12.54%
708	State Chartered Schools	Estancia Valley Classical Academy Charter School	57,323	0.78%	6.27%
422	State Chartered Schools	Explore Academy Charter School	35,701	19.46%	51.21%
627	State Chartered Schools	Horizon Academy West Charter School	42,348	9.30%	40.08%
696	State Chartered Schools	J. Paul Taylor Academy Charter School	23,018	2.35%	12.64%
521	State Chartered Schools	La Tierra Montessori School of the Arts & Sciences	14,482	15.31%	45.71%
618	State Chartered Schools	Las Montanas Charter School	27,054	9.97%	32.83%
547	State Chartered Schools	McCurdy Charter School	73,618	13.56%	34.27%
327	State Chartered Schools	Media Arts Collaborative Charter School - Nob Hill Studios	26,492	23.73%	72.55%
406	State Chartered Schools	Middle College Charter High School	5,302	20.41%	73.59%
291	State Chartered Schools	Mission Achievement & Success 1.0 Charter School	72,338	25.46%	62.35%
514	State Chartered Schools	Mission Achievement & Success 2.0 Charter School	16,748	15.69%	45.93%
442	State Chartered Schools	Monte Del Sol Charter School	32,742	18.49%	44.34%
707	State Chartered Schools	Native American Community Academy - 900 University	37,648	0.83%	3.32%
345	State Chartered Schools	NM School for the Arts Charter School	72,668	23.08%	51.19%
524	State Chartered Schools	North Valley Academy Charter School	46,615	14.84%	54.03%
556	State Chartered Schools	Red River Valley Charter School	14,466	13.27%	43.50%
575	State Chartered Schools	Roots & Wings Community Charter School	4,464	12.05%	47.92%
374	State Chartered Schools	SABE - Sandoval Academy of Bilingual Education Charter School	23,694	22.03%	52.59%
412	State Chartered Schools	School of Dreams Academy Charter School	31,056	20.25%	83.61%
462	State Chartered Schools	Six Directions Indigenous Charter School	14,932	17.73%	62.47%
234	State Chartered Schools	South Valley Preparatory Charter School	21,031	28.65%	71.69%
573	State Chartered Schools	Southwest Aeronautics, Mathmatics, & Science Academy Charter Sc	41,394	12.12%	46.00%
506	State Chartered Schools	Southwest Preparatory Learning Center	43,272	16.24%	55.97%
511	State Chartered Schools	Southwest Secondary Learning Center	34,258	15.89%	55.40%
581	State Chartered Schools	Taos Academy Charter School	27,120	11.75%	24.12%
704	State Chartered Schools	Taos Integrated School of the Arts	13,062	1.62%	9.74%
654	State Chartered Schools	Taos International School	24,416	6.82%	29.44%
4	State Chartered Schools	The Albuquerque Sign Language Academy Charter School	10,000	64.81%	46.41%
690	State Chartered Schools	The ASK Academy Charter School	37,818	3.15%	15.67%
605	State Chartered Schools	The GREAT Academy Charter School	15,034	10.53%	40.62%
125	State Chartered Schools	The MASTERS Program Early College Charter School	7,488	35.30%	65.32%
498	State Chartered Schools	The Montessori Elementary Charter School - Middle School Campus	33,924	16.48%	60.61%
667	State Chartered Schools	The New America Charter School - Las Cruces Campus	24,330	5.53%	28.47%
572	State Chartered Schools	Tierra Adentro Charter School	20,804	12.12%	51.03%
577	State Chartered Schools	Tierra Encantada Charter School	28,406	12.01%	48.36%
500	State Chartered Schools	Turquoise Trail Charter School	72,736	16.45%	49.45%
432	State Chartered Schools	Walatowa Charter High School	15,564	18.83%	55.88%
561	T or C	Arrey ES	38,101	12.82%	46.24%
535	T or C	Hot Springs HS	145,459	14.38%	49.17%
199	T or C	Sierra ES	25,462	30.66%	65.45%
640	T or C	Truth or Consequences ES	61,728	7.92%	26.79%
371	T or C	Truth or Consequences MS	66,679	22.13%	55.12%
619	Taos (District Charter)	Anansi Charter School	18,790	9.95%	36.86%
110	Taos	Arroyo del Norte ES	38,829	36.21%	63.35%
136	Taos	Chrysalis Alternative School	5,832	34.01%	71.99%
324	Taos	Enos Garcia ES	111,738	23.83%	53.94%
207	Taos	Ranchos de Taos ES	67,827	30.10%	55.60%
124	Taos	Taos HS	197,546	35.35%	63.90%
237	Taos	Taos MS	107,551	28.60%	61.69%
623	Taos (District Charter)	Taos Municipal Charter School	32,110	9.70%	41.52%
499	Taos (District Charter)	Vista Grande Charter High School	11,906	16.48%	52.46%
446	Tatum	Tatum ES	43,927	18.39%	66.85%
411	Tatum	Tatum Jr./Sr. HS	100,297	20.31%	64.07%

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427	Texico	Texico Combo	162,898	19.19%	53.82%
464	Tucumcari	Tucumcari ES	112,160	17.68%	53.04%
455	Tucumcari	Tucumcari HS	118,289	18.03%	58.39%
160	Tucumcari	Tucumcari MS	79,804	32.86%	74.47%
390	Tularosa	Tularosa ES	58,140	21.07%	65.54%
382	Tularosa	Tularosa HS	80,997	21.60%	59.65%
285	Tularosa	Tularosa Intermediate	40,858	25.89%	57.88%
179	Vaughn	Vaughn Combo ES / HS	64,301	32.32%	63.18%
288	Wagon Mound	Wagon Mound Combo ES / HS	84,721	25.82%	64.30%
502	West Las Vegas	Don Cecilio Martinez ES	29,246	16.43%	58.99%
279	West Las Vegas	Luis E. Armijo ES	42,893	26.16%	66.60%
344	West Las Vegas (District Charter)	Rio Gallinas Charter School	8,564	23.14%	65.69%
184	West Las Vegas	Union Street ES	14,824	32.04%	44.96%
368	West Las Vegas	Valley Combo ES / HS	65,746	22.20%	57.45%
439	West Las Vegas	West Las Vegas H/S	145,632	18.57%	56.66%
306	West Las Vegas	West Las Vegas Partnership	16,986	24.68%	53.13%
687	Zuni	Shiwi Ts'Ana ES - New, Consolidated from A:Shiwi and Dowa	91,278	3.49%	12.97%

Schools with "NRC" rankings are charter schools that have not reached their first renewal, followed by the expected date of renewal. As such, these schools are not measured against the New Mexico Educational Adequacy Standards. Upon PEC or District renewal of the charter, these schools will be measured, evaluated and prioritized in the above list and eligible for grants under the standards-based capital outlay process.

NRC-2020	State Chartered Schools	Raices del Saber Xinachtli	4,470	11.60%
NRC-2020	State Chartered Schools	Solare Collegiate Charter	8,984	0.84%
NRC-2020	State Chartered Schools	Hozho Academy Charter School	17,954	22.68%
NRC-2024	State Chartered Schools	Altura Preparatory Charter School	21,696	7.61%
NRC-2024	State Chartered Schools	Albuquerque Collegiate Charter School	10,856	10.08%

Section 4

How Direct Legislative Appropriations Offset a School District's PSCOC Award Funding—A Simple Overview

The Public School Capital Outlay Offset for Direct Appropriations can be confusing. Here's a simple, practical explanation.

What It is

The law says that the PSCOC must “*reduce any grant amounts awarded to a school district by a percent of all direct non-operational legislative appropriations for schools in that district that have been accepted, including educational technology and re-authorizations of previous appropriations.*”¹

How It Works

The *percent reduction* mentioned in the law is each school district's local match percent for PSCOC award funding.

The offset applies to all PSCOC award allocations after January 2003.

The offset applies to the *district*, so if one school in a district receives a direct appropriation, other projects in the district that receive PSCOC award funding will be subject to an offset.

Offset amounts not used in the current year apply to future PSCOC grant amounts.

The law gives districts the right to reject a direct appropriation because of the effect of the offset. For example, a school district receives a direct legislative appropriation for a specific purpose. The effect of the offset would cause the district to accordingly receive reduced PSCOC award funding for what it considers a higher priority need, and it chooses to reject the appropriation.

An Example

Legislative appropriation to a school	\$1,000
PSCOC award to that school's district	\$2,000
That district's local match percent	40%
Offset reduction in district's PSCOC award allocation (\$1,000 x 40%)	(\$400)
District's net PSCOC award amount (\$2,000 - \$400)	\$1,600
Total funds received by district (\$1,000 + \$1,600)	\$2,600

Fiscal Effects

The most significant effect of the offset is not to reduce total funds that the district receives², but instead to potentially reduce funds available for higher priority needs, in the event that the direct appropriation was for a lower-priority project than projects for which the district had applied for PSCOC award funding. In this case, the higher priority projects would have funding levels reduced by the amount of the offset.

Why An Offset?

The Legislature enacted the offset as one of a number of initiatives it has taken recently to better equalize state funding of capital requests across all of New Mexico's school districts. The 2002 report of the Special Master appointed as a result of the Zuni lawsuit specifically highlighted “*the dis-equalizing effect of direct legislative appropriation to individual schools for capital outlay purposes.*” The offset was enacted to mitigate this concern.

¹ Section 22-24-5.B(6) NMSA 1978

² The post-offset net amount of a direct appropriation will always be revenue positive for the district, given current local match percentages.

Methodology to Standardize PSCOTF Data Sets

2001 Assessed Value/Member

Minimum Value	Zuni	\$ 1,557
Maximum Value, V_{max}	Dulce	\$814,206
Max/Min		523 X
Variance, V_{AV}	Max-Min	\$812,649

Then for any District, **D_v**, the assessed value/member expressed as a decimal fraction constrained to range between [0, 1]:

$$[V_{\max} - D_v] / V_{AV} = D_v\%$$

<u>ALL DISTRICTS</u>	Total Valuation <u>2001</u>	40th day Membership 2001-2002	2001 Value <u>per Member</u>	AV/Mem Index of Variance
Min	2,712,790	56	1,557	0.00
Max	9,244,776,337	85,147	814,206	1.00
Max-Min			812,649	
Total/ Wt. Average Average (Districts)	30,816,017,534	312,684	98,553	
Median (Districts)	80,606,307	784.5	81,587	0.84
				0.90

Methodology to Standardize PSCOTF Data Sets

2001 Residential Mill Levy for Education

Minimum Value	Catron	.45
Maximum Value	Otero	16.65
Max/Min		37X
Variance, UML	Max-Min	16.20
Average Mill Levy, OML	Across All Districts	8.38

Our objective for putting Mill Levy data into the formula is somewhat different. In this instance we want to give credit to Districts that impose a higher than average mill levy for education and we want to penalize those districts that impose a lower than average mill levy for education.

Then for any District, **DML**, the mill levy expressed as a decimal fraction constrained to range between (-1, 1]:

$$[\text{DML} - \text{OML}] / \text{OML} = \text{DML}\%$$

Public School Capital Outlay Council Local Match Formula

The Public School Capital Outlay Council applies a local match requirement to its standards-based capital outlay grant awards. The local share is calculated for each school district no later than May 1 of each calendar year. In fiscal year (FY) 2020, the formula for determining the local match begins changing from one formula (phase one formula) to another formula (phase two formula). In FY 2024, only the phase two formula will be used. Grant award recipients that are charter schools use the local match requirement for the school district in which the charter school is located. The phase one formula is calculated pursuant to Section 22-24-5(B)(5) NMSA 1978. The phase two formula is calculated pursuant to Section 22-24-5(B)(6) NMSA 1978.

The phase-in schedule from the phase one formula to the phase two formula pursuant to Section 22-24-5(B)(7) NMSA 1978 is as follows:

- FY 2019 — 100 percent of phase one formula;
- FY 2020 — 80 percent of phase one formula plus 20 percent of phase two formula;
- FY 2021 — 60 percent of phase one formula plus 40 percent of phase two formula;
- FY 2022 — 40 percent of phase one formula plus 60 percent of phase two formula;
- FY 2023 — 20 percent of phase one formula plus 80 percent of phase two formula; and
- FY 2024 and thereafter — 100 percent of phase two formula.

The school district match shall in no case be greater than 94 percent.

The state-local match for the constitutional special schools (the New Mexico School for the Blind and Visually Impaired and the New Mexico School for the Deaf) is 50 percent pursuant to Section 22-24-5(B)(12) NMSA 1978.

State/Local Match Calculation

District	2021-2022		2020-2021		Change in Local Share
	Local Match (District Share)	State Match (State Share)	Local Match (District Share)	State Match (State Share)	
ALAMOGORDO	51%	49%	43%	57%	7%
ALBUQUERQUE	77%	23%	64%	36%	12%
ANIMAS	55%	45%	57%	43%	-1%
ARTESIA	94%	6%	94%	6%	0%
AZTEC	81%	19%	71%	29%	10%
BELEN	60%	40%	52%	48%	8%
BERNALILLO	82%	18%	74%	26%	8%
BLOOMFIELD	87%	13%	82%	18%	5%
CAPITAN	94%	6%	94%	6%	0%
CARLSBAD	94%	6%	93%	7%	1%
CARRIZOZO	94%	6%	94%	6%	0%
CENTRAL	47%	53%	41%	59%	6%
CHAMA	94%	6%	94%	6%	0%
CIMARRON	94%	6%	94%	6%	0%
CLAYTON	93%	7%	89%	11%	4%
CLOUDCROFT	94%	6%	94%	6%	0%
CLOVIS	42%	58%	31%	69%	11%
COBRE	77%	23%	64%	36%	14%
CORONA	94%	6%	94%	6%	0%
CUBA	69%	31%	75%	25%	-6%
DEMING	39%	61%	34%	66%	5%
DES MOINES	91%	9%	84%	16%	7%
DEXTER	25%	75%	22%	78%	3%
DORA	61%	39%	28%	72%	32%
DULCE	94%	6%	94%	6%	0%
ELIDA	36%	64%	41%	59%	-5%
ESPANOLA	67%	33%	55%	45%	11%
ESTANCIA	59%	41%	52%	48%	8%
EUNICE	94%	6%	94%	6%	0%
FARMINGTON	56%	44%	48%	52%	8%
FLOYD	14%	86%	17%	83%	-3%
FORT SUMNER	94%	6%	90%	10%	3%
GADSDEN	30%	70%	24%	76%	5%
GALLUP	17%	83%	19%	81%	-2%
GRADY	9%	91%	12%	88%	-3%
GRANTS	31%	69%	26%	74%	5%
HAGERMAN	22%	78%	23%	77%	0%
HATCH	15%	85%	15%	85%	1%
HOBBS	69%	31%	56%	44%	13%
HONDO	63%	37%	64%	36%	-1%
HOUSE	48%	52%	50%	50%	-3%
JAL	94%	6%	94%	6%	0%
JEMEZ MOUNTAIN	94%	6%	94%	6%	0%
JEMEZ VALLEY	63%	37%	64%	36%	-2%

LAKE ARTHUR	94%	6%	94%	6%	0%
LAS CRUCES	60%	40%	50%	50%	10%
LAS VEGAS CITY	65%	35%	53%	47%	12%
LAS VEGAS WEST	32%	68%	32%	68%	0%
LOGAN	61%	39%	64%	36%	-3%
LORDSBURG	89%	11%	84%	16%	4%
LOS ALAMOS	80%	20%	67%	33%	12%
LOS LUNAS	44%	56%	37%	63%	6%
LOVING	94%	6%	90%	10%	4%
LOVINGTON	65%	35%	59%	41%	5%
MAGDALENA	24%	76%	23%	77%	1%
MAXWELL	36%	64%	38%	62%	-2%
MELROSE	30%	70%	33%	67%	-3%
MESA VISTA	94%	6%	83%	17%	11%
MORA	68%	32%	66%	34%	1%
MORIARTY	78%	22%	56%	44%	23%
MOSQUERO	94%	6%	94%	6%	0%
MOUNTAINAIR	92%	8%	82%	18%	10%
PECOS	86%	14%	69%	31%	17%
PENASCO	40%	60%	40%	60%	0%
POJOAQUE	30%	70%	27%	73%	4%
PORTALES	39%	61%	34%	66%	5%
QUEMADO	94%	6%	94%	6%	0%
QUESTA	94%	6%	94%	6%	0%
RATON	55%	45%	50%	50%	5%
RESERVE	94%	6%	94%	6%	0%
RIO RANCHO	65%	35%	51%	49%	14%
ROSWELL	39%	61%	34%	66%	5%
ROY	26%	74%	32%	68%	-6%
RUIDOSO	94%	6%	93%	7%	1%
SAN JON	28%	72%	27%	73%	0%
SANTA FE	94%	6%	94%	6%	0%
SANTA ROSA	51%	49%	47%	53%	4%
SILVER	82%	18%	74%	26%	8%
SOCORRO	30%	70%	29%	71%	1%
SPRINGER	68%	32%	72%	28%	-4%
TAOS	94%	6%	94%	6%	0%
TATUM	94%	6%	90%	10%	4%
TEXICO	43%	57%	42%	58%	1%
TRUTH OR CONSEQUENCES	85%	15%	80%	20%	5%
TUCUMCARI	41%	59%	37%	63%	4%
TULAROSA	33%	67%	30%	70%	3%
VAUGHN	94%	6%	94%	6%	0%
WAGON MOUND	82%	18%	90%	10%	-8%
ZUNI	0%	100%	0%	100%	0%

Note: The district share is equivalent to the percentage of participation that the district will have to participate for

Capital Outlay Projects
Chart by Agency

Direct Appropriations to PED 2021

Legislative Council Service
55th Legislature, 1st Session, 2021

Project Title	Amount	City	County	Fund	Track
Agency: PUBLIC EDUCATION DEPARTMENT					
1226 MEDIA ARTS COLLABORATIVE CH SCHL SECURITY SYS PRCH	\$75,000		Bernalillo	STB	17/ 1
1318 21ST CENTURY PUBLIC ACADEMY FCLTY IMPROVE	\$228,200	Albuquerque	Bernalillo	STB	17/ 2
1711 ACES TECHNICAL CH SCHL LABS EQUIP	\$150,000	Albuquerque	Bernalillo	STB	17/ 3
1308 ALB COLLEGIATE CH SCHL BLDG & GRNDS REN	\$35,000	Albuquerque	Bernalillo	STB	17/ 4
1307 ALBUQUERQUE SCHL OF EXCELLENCE EQUIP PRCHS	\$121,000	Albuquerque	Bernalillo	STB	17/ 5
1923 ALBUQUERQUE SIGN LANGUAGE ACADEMY CH SCHL VEH	\$10,000	Albuquerque	Bernalillo	STB	17/ 6
1587 ALTURA PREPARATORY SCHOOL EQUIP IMPROVE	\$65,000	Albuquerque	Bernalillo	STB	17/ 7
1230 CESAR CHAVEZ CMTY CH SCHL FCLTY PRCHS	\$200,000	Albuquerque	Bernalillo	STB	17/ 8
1306 CORAL COMMUNITY CH SCHL SECURITY IMPROVE	\$20,250	Albuquerque	Bernalillo	STB	17/ 9
1309 COTTONWOOD CLASSICAL PREP SCHL BLDG & GRND IMPRO	\$35,000	Albuquerque	Bernalillo	STB	17/ 10
1312 EL CAMINO REAL ACADEMY CH SCHL LAB INSTALL	\$127,500	Albuquerque	Bernalillo	STB	17/ 11
1314 LOS PUENTES CH SCHL IMPROVE	\$100,000	Albuquerque	Bernalillo	STB	17/ 12
1315 MARK ARMIJO ACADEMY FCLTY IMPROVE	\$162,500	Albuquerque	Bernalillo	STB	17/ 13
1241 MAS CH SCHL SECURITY SYS IMPROVE	\$175,000	Albuquerque	Bernalillo	STB	17/ 14
1225 MONTESSORI ELEM & MID SCHL SYS PRCHS	\$35,000	Albuquerque	Bernalillo	STB	17/ 15
912 S VALLEY PREPARATORY SCHL BLDG & GRND CONSTRUCT	\$105,000	Albuquerque	Bernalillo	STB	17/ 16
1224 SAMS ACADEMY CH SCHL SECURITY SYS INFO TECH INSTALL	\$100,000	Albuquerque	Bernalillo	STB	17/ 17
1589 SOLARE COLLEGIATE CH SCHL EQUIP IMPROVE	\$32,000	Albuquerque	Bernalillo	STB	17/ 18
1379 TIERRA ADENTRO CH SCHL CONSTRUCT	\$175,500	Albuquerque	Bernalillo	STB	17/ 19
1310 ACE LEADERSHIP HIGH SCHL BLDG & GRNDS REN	\$100,000	Albuquerque PSD	Bernalillo	STB	17/ 20
569 ADOBE ACRES ELEM SCHL BLDG & GRND CONSTRUCT	\$126,000	Albuquerque PSD	Bernalillo	STB	17/ 21
571 ALAMEDA ELEM SCHL WATER SYS IMPROVE	\$46,000	Albuquerque PSD	Bernalillo	STB	17/ 22
689 ALAMOS A ELEM SCHL BLDG & GRND CONSTRUCT	\$55,000	Albuquerque PSD	Bernalillo	STB	17/ 23
572 ALAMOS A ELEM SCHL WATER SYS IMPROVE	\$66,000	Albuquerque PSD	Bernalillo	STB	17/ 24
573 ALBUQUERQUE HIGH SCHL VENTILATION INSTALL	\$85,000	Albuquerque PSD	Bernalillo	STB	17/ 25
1736 ALICE KING CMTY SCHL BLDG/GRND REPAIR	\$137,500	Albuquerque PSD	Bernalillo	STB	17/ 26
574 ALVARADO ELEM SCHL WATER SYS IMPROVE	\$41,000	Albuquerque PSD	Bernalillo	STB	17/ 27
575 APACHE ELEM SCHL CLASSROOMS FURNISH	\$63,000	Albuquerque PSD	Bernalillo	STB	17/ 28
576 ARMIJO ELEM SCHL WATER SYS IMPROVE	\$76,000	Albuquerque PSD	Bernalillo	STB	17/ 29
577 ATRISCO ELEM SCHL VENTILATION INSTALL	\$90,000	Albuquerque PSD	Bernalillo	STB	17/ 30
578 ATRISCO HERITAGE ACAD HIGH SCHL WATER SYS IMPROVE	\$100,500	Albuquerque PSD	Bernalillo	STB	17/ 31
579 BANDELIER ELEM SCHL VENTILATION INSTALL	\$90,000	Albuquerque PSD	Bernalillo	STB	17/ 32
580 BARCELONA ELEM SCHL CLASSROOMS FURNISH	\$139,000	Albuquerque PSD	Bernalillo	STB	17/ 33
581 BEL-AIR ELEM SCHL BLDG & GRND CONSTRUCT	\$100,000	Albuquerque PSD	Bernalillo	STB	17/ 34
582 BELLEHAVEN ELEM SCHL BLDG & GRND CONSTRUCT	\$30,000	Albuquerque PSD	Bernalillo	STB	17/ 35
584 CARLOS REY ELEM SCHL BLDG & GRND CONSTRUCT	\$86,500	Albuquerque PSD	Bernalillo	STB	17/ 36
585 CHAMIZA ELEM SCHL WATER SYS IMPROVE	\$21,600	Albuquerque PSD	Bernalillo	STB	17/ 37
586 CHELWOOD ELEM SCHL PGRND REN	\$79,000	Albuquerque PSD	Bernalillo	STB	17/ 38
587 CIBOLA HIGH SCHL WATER SYS IMPROVE	\$10,000	Albuquerque PSD	Bernalillo	STB	17/ 39

Capital Outlay Projects
Chart by Agency

Direct Appropriations to PED 2021

Legislative Council Service
55th Legislature, 1st Session, 2021

Project Title	Amount	City	County	Fund	Track
1232 CIEN AGUAS INTRNATL SCHL SECURITY SYS PRCHS	\$75,000	Albuquerque PSD	Bernalillo	STB	17/ 40
643 CLEVELAND MID SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 41
588 COCHITI ELEM SCHL BLDG & GRND CONSTRUCT	\$87,000	Albuquerque PSD	Bernalillo	STB	17/ 42
613 CORRALES ELEM SCHL BLDG & GRND CONSTRUCT	\$69,000	Albuquerque PSD	Bernalillo	STB	17/ 43
618 COYOTE WILLOW FMLY SCHL WATER SYS INSTALL	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 44
619 DEL NORTE HIGH SCHL WATER SYS INSTALL	\$80,600	Albuquerque PSD	Bernalillo	STB	17/ 45
622 DENNIS CHAVEZ ELEM SCHL CLASSROOMS FURNISH	\$45,000	Albuquerque PSD	Bernalillo	STB	17/ 46
1313 DIGITAL ARTS & TECH ACADEMY CH SCHL BLDG & GRNDS RE	\$25,000	Albuquerque PSD	Bernalillo	STB	17/ 47
501 DOUGLAS MACARTHUR ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 48
626 DURANES ELEM SCHL BLDG & GRND CONSTRUCT	\$83,000	Albuquerque PSD	Bernalillo	STB	17/ 49
627 E SAN JOSE ELEM SCHL BLDG & GRND CONSTRUCT	\$55,000	Albuquerque PSD	Bernalillo	STB	17/ 50
628 EDMUND G. ROSS ELEM SCHL BLDG & GRND CONSTRUCT	\$94,000	Albuquerque PSD	Bernalillo	STB	17/ 51
629 EDWARD GONZALES ELEM BLDG & GRND CONSTRUCT	\$118,500	Albuquerque PSD	Bernalillo	STB	17/ 52
630 EISENHOWER MID SCHL WATER SYS INSTALL	\$20,000	Albuquerque PSD	Bernalillo	STB	17/ 53
631 ELDORADO HIGH SCHL WATER SYS INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 54
632 EMERSON ELEM SCHL BLDG & GRND CONSTRUCT	\$57,000	Albuquerque PSD	Bernalillo	STB	17/ 55
633 ERNIE PYLE MID SCHL VENTILATION INSTALL	\$105,000	Albuquerque PSD	Bernalillo	STB	17/ 56
634 FREEDOM HIGH SCHL BLDG & GRND IMPROVE	\$46,500	Albuquerque PSD	Bernalillo	STB	17/ 57
635 GARFIELD MID SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 58
636 GEORGE I SANCHEZ COLLABORATIVE CMTY SCHL BLDG & G	\$31,000	Albuquerque PSD	Bernalillo	STB	17/ 59
1212 GILBERT L. SENA CH HIGH SCHL INFO TECH UPGRADE	\$125,000	Albuquerque PSD	Bernalillo	STB	17/ 60
1792 GORDON BERNELL CH SCHL ENERGY SYS UPGRADE	\$65,000	Albuquerque PSD	Bernalillo	STB	17/ 61
380 GOVERNOR BENT ELEM SCHL PGRND REN	\$64,600	Albuquerque PSD	Bernalillo	STB	17/ 62
247 GRANT MID SCHL WATER SYS IMPROVE	\$55,000	Albuquerque PSD	Bernalillo	STB	17/ 63
382 GRIEGOS ELEM SCHL VENTILATION INSTALL	\$75,000	Albuquerque PSD	Bernalillo	STB	17/ 64
388 HARRISON MID SCHL BLDG & GRNDS CONSTRUCT	\$152,500	Albuquerque PSD	Bernalillo	STB	17/ 65
389 HAWTHORNE ELEM SCHL CLASSROOMS FURNISH	\$82,000	Albuquerque PSD	Bernalillo	STB	17/ 66
616 HAWTHORNE ELEM SCHL LIB RSRC PRCHS	\$30,000	Albuquerque PSD	Bernalillo	STB	17/ 67
1592 HEALTH LEADERSHIP HIGH SCHOOL EQUIP IMPROVE	\$175,000	Albuquerque PSD	Bernalillo	STB	17/ 68
395 HELEN CORDERO ELEM SCHL BLDG & GRND CONSTRUCT	\$50,000	Albuquerque PSD	Bernalillo	STB	17/ 69
396 HIGHLAND HIGH SCHL WATER SYS IMPROVE	\$120,000	Albuquerque PSD	Bernalillo	STB	17/ 70
397 HODGIN ELEM SCHL BLDG & GRND CONSTRUCT	\$25,000	Albuquerque PSD	Bernalillo	STB	17/ 71
398 HOOVER MID SCHL BLDG & GRND CONSTRUCT	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 72
400 INEZ ELEM SCHL WATER SYS IMPROVE	\$50,000	Albuquerque PSD	Bernalillo	STB	17/ 73
1319 INTERNATIONAL SCHL AT MESA DEL SOL SECURITY SYS IMP	\$75,000	Albuquerque PSD	Bernalillo	STB	17/ 74
401 JACKSON MID SCHL VENTILATION INSTALL	\$35,000	Albuquerque PSD	Bernalillo	STB	17/ 75
638 JAMES MONROE MID SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 76
403 JEFFERSON MID SCHL WATER SYS IMPROVE	\$65,250	Albuquerque PSD	Bernalillo	STB	17/ 77
404 JIMMY CARTER MID SCHL CLASSROOMS FURNISH	\$38,000	Albuquerque PSD	Bernalillo	STB	17/ 78
405 JOHN ADAMS MID SCHL CLASSROOMS FURNISH	\$100,200	Albuquerque PSD	Bernalillo	STB	17/ 79
406 JOHN BAKER ELEM SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 80

Capital Outlay Projects
Chart by Agency

Direct Appropriations to PED 2021

Legislative Council Service
55th Legislature, 1st Session, 2021

Project Title	Amount	City	County	Fund	Track
407 JUVENILE DETENTION CTR VENTILATION INSTALL	\$5,000	VETO Albuquerque PSD	Bernalillo	STB	17/ 81
1921 KANW STN EQUIP IMPROVE	\$20,000	Albuquerque PSD	Bernalillo	STB	17/ 82
649 KIRTLAND ELEM SCHL BASKETBALL IMPROVE	\$23,200	Albuquerque PSD	Bernalillo	STB	17/ 83
408 KIT CARSON ELEM SCHL WATER SYS IMPROVE	\$51,000	Albuquerque PSD	Bernalillo	STB	17/ 84
1311 LA ACADEMIA DE ESPERANZA CH SCHL BLDG & GRNDS REN	\$110,000	Albuquerque PSD	Bernalillo	STB	17/ 85
410 LA LUZ ELEM SCHL CLASSROOMS FURNISH	\$40,000	Albuquerque PSD	Bernalillo	STB	17/ 86
413 LA MESA ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 87
414 LAVALAND ELEM SCHL BLDG & GRND CONSTRUCT	\$80,000	Albuquerque PSD	Bernalillo	STB	17/ 88
417 LEW WALLACE ELEM SCHL BLDG & GRND CONSTRUCT	\$28,500	Albuquerque PSD	Bernalillo	STB	17/ 89
420 LOS PADILLAS ELEM SCHL BLDG & GRND CONSTRUCT	\$128,000	Albuquerque PSD	Bernalillo	STB	17/ 90
421 LOS RANCHOS ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 91
416 LYNDON B. JOHNSON MID SCHL CLASSROOMS FURNISH	\$48,000	Albuquerque PSD	Bernalillo	STB	17/ 92
503 MADISON MID SCHL CLASSROOMS FURNISH	\$87,000	Albuquerque PSD	Bernalillo	STB	17/ 93
505 MANZANO HIGH SCHL WATER SYS IMPROVE	\$81,000	Albuquerque PSD	Bernalillo	STB	17/ 94
508 MANZANO MESA ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 95
518 MARIE M. HUGHES ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/ 96
521 MARK TWAIN ELEM SCHL VENTILATION INSTALL	\$66,000	Albuquerque PSD	Bernalillo	STB	17/ 97
522 MARY ANN BINFORD ELEM SCHL CLASSROOMS FURNISH	\$33,000	Albuquerque PSD	Bernalillo	STB	17/ 98
523 MATHESON PARK ELEM SCHL VENTILATION INSTALL	\$35,000	Albuquerque PSD	Bernalillo	STB	17/ 99
644 MCCOLLUM ELEM SCHL GYM CONSTRUCT	\$80,000	Albuquerque PSD	Bernalillo	STB	17/100
524 MCKINLEY MID SCHL CLASSROOMS FURNISH	\$50,000	Albuquerque PSD	Bernalillo	STB	17/101
645 MISSION AVENUE ELEM SCHL CLASSROOMS FURNISH	\$65,000	Albuquerque PSD	Bernalillo	STB	17/102
467 MONTE VISTA ELEM SCHL BLDG & GRND CONSTRUCT	\$80,000	Albuquerque PSD	Bernalillo	STB	17/103
468 MONTEZUMA ELEM SCHL BLDG & GRND CONSTRUCT	\$30,000	Albuquerque PSD	Bernalillo	STB	17/104
472 MOUNTAIN VIEW ELEM SCHL BLDG & GRND CONSTRUCT	\$39,000	Albuquerque PSD	Bernalillo	STB	17/105
473 NAVAJO ELEM SCHL BLDG & GRND CONSTRUCT	\$160,000	Albuquerque PSD	Bernalillo	STB	17/106
474 NEW FUTURES HIGH SCHL BLDG & GRND CONSTRUCT	\$37,000	Albuquerque PSD	Bernalillo	STB	17/107
475 NEX+GEN ACADEMY HIGH SCHL CLASSROOMS FURNISH	\$13,200	Albuquerque PSD	Bernalillo	STB	17/108
1939 NM INTERNATIONAL SCHL ROOF REN	\$380,000	Albuquerque PSD	Bernalillo	STB	17/109
476 ONATE ELEM SCHL PGRND CONSTRUCT	\$79,000	Albuquerque PSD	Bernalillo	STB	17/110
477 OSUNA ELEM SCHL BLDG & GRND CONSTRUCT	\$25,000	Albuquerque PSD	Bernalillo	STB	17/111
478 PAINTED SKY ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/112
479 PAJARITO ELEM SCHL BLDG & GRND CONSTRUCT	\$113,750	Albuquerque PSD	Bernalillo	STB	17/113
480 PETROGLYPH ELEM SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/114
481 POLK MID SCHL BLDG & GRND CONSTRUCT	\$40,000	Albuquerque PSD	Bernalillo	STB	17/115
483 RIO GRANDE HIGH SCHL BLDG & GRND CONSTRUCT	\$191,000	Albuquerque PSD	Bernalillo	STB	17/116
1451 ROBERT F. KENNEDY CH SCHL BLDG EQUIP	\$205,000	Albuquerque PSD	Bernalillo	STB	17/117
485 RUDOLFO ANAYA ELEM SCHL WATER SYS IMPROVE	\$110,000	Albuquerque PSD	Bernalillo	STB	17/118
488 SANDIA BASE ELEM SCHL WATER SYS IMPROVE	\$16,000	Albuquerque PSD	Bernalillo	STB	17/119
489 SANDIA HIGH SCHL WATER SYS IMPROVE	\$32,000	Albuquerque PSD	Bernalillo	STB	17/120
491 SANDIA MT NATURAL HISTORY CTR CONSTRUCT	\$60,000	Albuquerque PSD	Bernalillo	STB	17/121

Capital Outlay Projects
Chart by Agency

Direct Appropriations to PED 2021

Legislative Council Service
55th Legislature, 1st Session, 2021

Project Title	Amount	City	County	Fund	Track
495 SEVEN-BAR ELEM SCHL PGRND CONSTRUCT	\$20,000	Albuquerque PSD	Bernalillo	STB	17/122
496 SIERRA VISTA ELEM SCHL BLDG & GRND CONSTRUCT	\$88,800	Albuquerque PSD	Bernalillo	STB	17/123
497 SOMBRA DEL MONTE ELEM SCHL WATER SYS INSTALL	\$40,000	Albuquerque PSD	Bernalillo	STB	17/124
1317 SOUTH VALLEY ACADEMY CH SCHL HVAC INSTALL	\$316,000	Albuquerque PSD	Bernalillo	STB	17/125
498 SUSIE R. MARMON ELEM SCHL BLDG & GRND CONSTRUCT	\$98,000	Albuquerque PSD	Bernalillo	STB	17/126
1210 SW SECONDARY LEARNING CTR EQUIP PRCHS	\$52,000	Albuquerque PSD	Bernalillo	STB	17/127
499 TAFT MID SCHL WATER SYS INSTALL	\$52,400	Albuquerque PSD	Bernalillo	STB	17/128
502 TAYLOR MID SCHL WATER SYS INSTALL	\$81,000	Albuquerque PSD	Bernalillo	STB	17/129
1316 TECHNOLOGY LEADERSHIP HIGH SCHL BLDG & GRNDS REN	\$80,000	Albuquerque PSD	Bernalillo	STB	17/130
654 TIERRA ANTIGUA ELEM SCHL SECURITY SYS CONSTRUCT	\$135,600	Albuquerque PSD	Bernalillo	STB	17/131
507 TOMASITA ELEM SCHL WATER SYS IMPROVE	\$36,000	Albuquerque PSD	Bernalillo	STB	17/132
509 TONY HILLERMAN MID SCHL WATER SYS INSTALL	\$54,000	Albuquerque PSD	Bernalillo	STB	17/133
1242 TRES VOLCANES CMTY COLLAB K-8 BLDG/GRND CONSTRUCT	\$77,000	Albuquerque PSD	Bernalillo	STB	17/134
532 TRUMAN MID SCHL VENTILATION INSTALL	\$100,000	Albuquerque PSD	Bernalillo	STB	17/135
535 VALLEY HIGH SCHL CLASSROOMS FURNISH	\$65,500	Albuquerque PSD	Bernalillo	STB	17/136
536 VENTANA RANCH ELEM SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/137
538 VOLCANO VISTA HIGH SCHL VENTILATION INSTALL	\$80,000	Albuquerque PSD	Bernalillo	STB	17/138
647 WEST MESA HIGH SCHL VENTILATION INSTALL	\$141,000	Albuquerque PSD	Bernalillo	STB	17/139
648 WHERRY ELEM SCHL BLDG & GRND CONSTRUCT	\$22,500	Albuquerque PSD	Bernalillo	STB	17/140
639 WHITTIER ELEM SCL BLDG & GRND CONSTRUCT	\$33,000	Albuquerque PSD	Bernalillo	STB	17/141
541 WILSON MID SCHL VENTILATION INSTALL	\$94,000	Albuquerque PSD	Bernalillo	STB	17/142
542 ZIA ELEM SCHL PGRND CONSTRUCT	\$105,000	Albuquerque PSD	Bernalillo	STB	17/143
543 ZUNI ELEM SCHL WATER SYS INSTALL	\$50,000	Albuquerque PSD	Bernalillo	STB	17/144
556 RESERVE ISD GENERATOR EQUIP	\$100,000	Reserve ISD	Catron	STB	17/145
179 LAKE ARTHUR MSD BLDG & GRND IMPROVE	\$100,000	Lake Arthur MSD	Chaves	STB	17/146
182 LAKE ARTHUR MSD BLDG SECURITY SYS INSTALL	\$75,000	Lake Arthur MSD	Chaves	STB	17/147
176 LAKE ARTHUR MSD SECURITY SYS CONSTRUCT	\$200,000	Lake Arthur MSD	Chaves	STB	17/148
911 GRADY MSD HVAC REN	\$100,000	Grady MSD	Curry	STB	17/149
1320 NEW AMERICA SCHOOL LAS CRUCES FCLTY IMPROVE	\$60,000	Las Cruces	Dona Ana	STB	17/150
600 ORGAN MOUNTAIN HIGH SCHL FCLTY REN	\$300,000	Las Cruces	Dona Ana	STB	17/151
604 LAS CRUCES PSD INFO TECH PRCHS	\$200,000	Las Cruces PSD	Dona Ana	STB	17/152
603 MAYFIELD HIGH SCHL AEROSPACE EQUIP	\$160,000	Las Cruces PSD	Dona Ana	STB	17/153
602 MESA MID SCHL WOOD SHOP REN	\$300,000	Las Cruces PSD	Dona Ana	STB	17/154
216 ARTESIA HIGH SCHL GYM ROOF RPLC	\$300,000	Artesia PSD	Eddy	STB	17/155
2049 CENTRAL ELEM SCHL ROOF & HVAC REN	\$500,000	Artesia PSD	Eddy	STB	17/156
798 COBRE CSD EMERGENCY INFO TECH EQUIP	\$200,000	Bayard	Grant	STB	17/157
984 SILVER CSD FCLTY IMPROVE/EQUIP	\$150,000	Silver CSD	Grant	STB	17/158
770 ROY MSD BUS PRCHS & EQUIP	\$152,810	Roy MSD	Harding	STB	17/159
242 LOVINGTON MSD SECURITY SYS IMPROVE	\$75,000	Lovington MSD	Lea	STB	17/160
1360 HONDO VALLEY PSD BUS PRCHS	\$182,000	Hondo Valley PSD	Lincoln	STB	17/161
1896 MORA ISD INFO TECH	\$38,000	Mora ISD	Mora	STB	17/162

Capital Outlay Projects
Chart by Agency

Direct Appropriations to PED 2021

Legislative Council Service
55th Legislature, 1st Session, 2021

Project Title	Amount	City	County	Fund	Track
780 ESPANOLA PSD SECURITY SYS EQUIP	\$75,000		Rio Arriba	STB	17/163
640 FLOYD MSD VEH PRCHS	\$100,000	Floyd MSD	Roosevelt	STB	17/164
419 VALLEY ELEM & MID SCHL HEALTH CTR REN	\$200,000	West Las Vegas PSD	San Miguel	STB	17/165
1229 ASK ACAD SECURITY SYS IMPROVE	\$150,000	Rio Rancho	Sandoval	STB	17/166
1277 RIO RANCHO PSD ROBOTICS PROGRAM PRCHS	\$150,000	Rio Rancho PSD	Sandoval	STB	17/167
678 NM SCHL FOR THE ARTS CAFETERIA CONSTRUCT	\$1,500,000	Santa Fe	Santa Fe	STB	17/168
1664 TURQUOISE TRAIL CHARTER SCHL WATER SYS IMPROVE	\$40,000	Santa Fe	Santa Fe	STB	17/169
1205 SANTA FE PSD INFO TECH UPGRADE	\$50,000	Santa Fe PSD	Santa Fe	STB	17/170
1908 PEDIATRIC AUTISM/SPECIAL NEEDS CLSRM EQUIP STATEWID	\$200,000		Statewide	STB	17/171
4193 SCHOOL BUS CAMERAS	\$180,000		Statewide	STB	17/172
4449 SCHOOL BUS REPLACEMENTS - EMT (VSF)	\$3,492,000		Statewide	VSF	62
4192 SCHOOL BUSES REPLACE	\$3,492,000		Statewide	PSCO	54
1803 MESA VISTA CSD BLDG/GRND IMPROVE TAOS CO	\$75,000	Mesa Vista CSD	Taos	STB	17/173
1746 RED RIVER VALLEY CH SCHL CONSTRUCT	\$100,000	Red River	Taos	STB	17/174
1192 TAOS ACADEMY CH SCHL EXPAND	\$100,000	Taos	Taos	STB	17/175
1003 TAOS MSD SECURITY SYS EQUIP	\$250,000	Taos MSD	Taos	STB	17/176
1456 ESTANCIA MSD CLASSROOM HVAC PRCHS & INSTALL	\$50,000	Estancia MSD	Torrance	STB	17/177
PUBLIC EDUCATION DEPARTMENT	\$24,615,460				
Grand Total	\$24,615,460				

**TOTAL OFFSETS FOR 2021-2022
AWARD CYCLE**

FINAL

DISTRICT	2021 DISTRICT SHARE	TOTAL OFFSET FOR 2020-2021	TOTAL OFFSET USED FOR 20-21 AWARD CYCLE	OFFSET BALANCE	2021 OFFSET FOR APPROPRIATIONS IN TOP 150	2021 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2021 LEGISLATIVE APPROPRIATIONS	TOTAL OFFSET FOR 2021-2022
1 ALAMOGORDO	51%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ALBUQUERQUE	77%	\$ 21,002,485	\$ -	\$ 21,002,485	\$ 1,270,096	\$ 2,480,555	\$ 3,750,651	\$ 24,753,136
3 ANIMAS	55%	\$ 73,750	\$ -	\$ 73,750	\$ -	\$ -	\$ -	\$ 73,750
4 ARTESIA	94%	\$ 2,114,828	\$ -	\$ 2,114,828	\$ -	\$ 376,000	\$ 376,000	\$ 2,490,828
5 AZTEC	81%	\$ 638,100	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	60%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BERNALILLO	82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	87%	\$ 1,190,599	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	94%	\$ 2,736,497	\$ -	\$ 2,736,497	\$ -	\$ -	\$ -	\$ 2,736,497
11 CARRIZOZO	94%	\$ 198,182	(198,182)	\$ -	\$ -	\$ -	\$ -	\$ -
12 CENTRAL	47%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 CHAMA	94%	\$ 154,857	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	94%	\$ 214,750	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	93%	\$ 17,250	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	94%	\$ 1,356,435	\$ -	\$ 1,356,435	\$ -	\$ -	\$ -	\$ 1,356,435
17 CLOVIS	42%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	77%	\$ 412,450	\$ -	\$ 412,450	\$ -	\$ 77,000	\$ 77,000	\$ 489,450
19 CORONA	94%	\$ 253,380	\$ -	\$ 253,380	\$ -	\$ -	\$ -	\$ 253,380
20 CUBA	69%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	39%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DES MOINES	91%	\$ 176,830	\$ -	\$ 176,830	\$ -	\$ -	\$ -	\$ 176,830
23 DEXTER	25%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 DORA	61%	\$ 199,150	\$ -	\$ 199,150	\$ -	\$ -	\$ -	\$ 199,150
25 DULCE	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	36%	\$ 448,884	\$ -	\$ 448,884	\$ -	\$ -	\$ -	\$ 448,884
27 ESPANOLA	67%	\$ 199,750	\$ -	\$ 199,750	\$ -	\$ 25,125	\$ 25,125	\$ 224,875
28 ESTANCIA	59%	\$ 34,056	\$ -	\$ 34,056	\$ -	\$ 14,750	\$ 14,750	\$ 48,806
29 EUNICE	94%	\$ (13,444)	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	14%	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
32 FORT SUMNER	94%	\$ 66,450	\$ -	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450
33 GADSDEN	30%	\$ 27,200	\$ -	\$ 27,200	\$ -	\$ -	\$ -	\$ 27,200
34 GALLUP	17%	\$ 28,800	(28,800)	\$ -	\$ -	\$ -	\$ -	\$ -
35 GRADY	9%	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
36 GRANTS	31%	\$ -	\$ -	\$ -	\$ -	\$ 31,000	\$ 31,000	\$ 31,000
37 HAGERMAN	22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	69%	\$ 200,160	\$ -	\$ 200,160	\$ -	\$ -	\$ -	\$ 200,160
40 HONDO	63%	\$ 100,500	\$ -	\$ 100,500	\$ -	\$ 57,330	\$ 57,330	\$ 157,830
41 HOUSE	48%	\$ 8,625	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	94%	\$ 1,063,887	\$ -	\$ 1,063,887	\$ -	\$ -	\$ -	\$ 1,063,887
43 JEMEZ MOUNTAIN	94%	\$ 64,084	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	63%	\$ 22,490	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	94%	\$ 1,102,553	\$ -	\$ 1,102,553	\$ 176,250	\$ -	\$ 176,250	\$ 1,278,803
46 LAS CRUCES	60%	\$ -	\$ -	\$ -	\$ -	\$ 288,000	\$ 288,000	\$ 288,000
47 LAS VEGAS CITY	65%	\$ 229,280	\$ -	\$ 229,280	\$ -	\$ -	\$ -	\$ 229,280
48 LAS VEGAS WEST	32%	\$ 13,760	\$ -	\$ 13,760	\$ -	\$ 64,000	\$ 64,000	\$ 77,760
49 LOGAN	61%	\$ 111,740	\$ -	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740
50 LORDSBURG	89%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	80%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 LOS LUNAS	44%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 LOVING	94%	\$ 757,430	\$ -	\$ 757,430	\$ -	\$ -	\$ -	\$ 757,430
54 LOVINGTON	65%	\$ 3,014,659	\$ -	\$ 3,014,659	\$ -	\$ 24,375	\$ 24,375	\$ 3,039,034
55 MAGDALENA	24%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 MAXWELL	36%	\$ 91,404	\$ -	\$ 91,404	\$ -	\$ -	\$ -	\$ 91,404
57 MELROSE	30%	\$ 194,892	\$ -	\$ 194,892	\$ -	\$ -	\$ -	\$ 194,892
58 MESA VISTA	94%	\$ -	\$ -	\$ -	\$ -	\$ 35,250	\$ 35,250	\$ 35,250
59 MORA	68%	\$ 912,866	\$ -	\$ 912,866	\$ -	\$ 12,920	\$ 12,920	\$ 925,786
60 MORIARTY	78%	\$ 88,970	\$ -	\$ 88,970	\$ -	\$ -	\$ -	\$ 88,970
61 MOSQUERO	94%	\$ 68,500	\$ -	\$ 68,500	\$ -	\$ -	\$ -	\$ 68,500
62 MOUNTAINAIR	92%	\$ 52,200	\$ -	\$ 52,200	\$ -	\$ -	\$ -	\$ 52,200
63 PECOS	86%	\$ 153,230	\$ -	\$ 153,230	\$ -	\$ -	\$ -	\$ 153,230
64 PENASCO	40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 POJOAQUE	30%	\$ 50,400	\$ -	\$ 50,400	\$ -	\$ -	\$ -	\$ 50,400
66 PORTALES	39%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 QUEMADO	94%	\$ 108,000	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000

**TOTAL OFFSETS FOR 2021-2022
AWARD CYCLE**

FINAL

DISTRICT	2021 DISTRICT SHARE	TOTAL OFFSET FOR 2020-2021	TOTAL OFFSET USED FOR 20-21 AWARD CYCLE	OFFSET BALANCE	2021 OFFSET FOR APPROPRIATIONS IN TOP 150	2021 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2021 LEGISLATIVE APPROPRIATIONS	TOTAL OFFSET FOR 2021-2022
68	QUESTA	94%	\$ 900,997	\$ -	\$ 900,997	\$ -	\$ -	\$ 900,997
69	RATON	55%	\$ 64,000	\$ -	\$ 64,000	\$ -	\$ -	\$ 64,000
70	RESERVE	94%	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 47,000
71	RIO RANCHO	65%	\$ 1,334,277	\$ -	\$ 1,334,277	\$ -	\$ 48,750	\$ 1,383,027
72	ROSWELL	39%	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ 0
73	ROY	26%	\$ 8,750	\$ -	\$ 8,750	\$ -	\$ 19,865	\$ 28,615
74	RUIDOSO	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	SAN JON	28%	\$ 13,200	\$ -	\$ 13,200	\$ -	\$ -	\$ 13,200
76	SANTA FE	94%	\$ 5,516,640	\$ -	\$ 5,516,640	\$ -	\$ 23,500	\$ 5,540,140
77	SANTA ROSA	51%	\$ 92,750	\$ -	\$ 92,750	\$ -	\$ -	\$ 92,750
78	SILVER	82%	\$ 57,100	\$ -	\$ 57,100	\$ -	\$ 61,500	\$ 118,600
79	SOCORRO	30%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	SPRINGER	68%	\$ 86,857	\$ -	\$ 86,857	\$ -	\$ -	\$ 86,857
81	TAOS	94%	\$ 1,286,832	\$ -	\$ 1,286,832	\$ -	\$ 117,500	\$ 1,404,332
82	TATUM	94%	\$ 610,552	\$ -	\$ 610,552	\$ -	\$ -	\$ 610,552
83	TEXICO	43%	\$ 126,000	\$ -	\$ 126,000	\$ -	\$ -	\$ 126,000
84	T or C	85%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	TUCUMCARI	41%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	TULAROSA	33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	VAUGHN	94%	\$ 414,000	\$ -	\$ 414,000	\$ -	\$ -	\$ 414,000
88	WAGON MOUND	82%	\$ 249,300	\$ -	\$ 249,300	\$ -	\$ -	\$ 249,300
89	ZUNI	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	*ACE LEADERSHIP HIGH SCHOOL	77%	\$ 29,250	\$ -	\$ 29,250	\$ -	\$ -	\$ 29,250
91	ACES TECHNICAL CHARTER SCHOOL	77%	\$ -	\$ -	\$ -	\$ 57,750	\$ 57,750	\$ 57,750
92	ABQ. BILINGUAL	77%	\$ 524,570	\$ -	\$ 524,570	\$ -	\$ -	\$ 524,570
93	ABQ COLLEGIATE	77%	\$ 24,320	\$ -	\$ 24,320	\$ -	\$ 13,475	\$ 37,795
94	ABQ. INSTITUTE OF MATH & SCIENCE	77%	\$ 44,000	\$ -	\$ 44,000	\$ -	\$ -	\$ 44,000
95	ABQ. SCHOOL OF EXCELLENCE	77%	\$ 107,178	\$ -	\$ 107,178	\$ -	\$ 46,585	\$ 153,763
96	ABQ. SIGN LANGUAGE ACADEMY	77%	\$ 226,300	\$ -	\$ 226,300	\$ -	\$ 3,850	\$ 230,150
97	ALDO LEOPOLD	82%	\$ 70,350	\$ -	\$ 70,350	\$ -	\$ -	\$ 70,350
98	ALTURA PREPATORY SCHOOL	77%	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 25,025	\$ 125,025
99	AMY BIEHL CHARTER	88%	\$ 57,455	\$ -	\$ 57,455	\$ -	\$ -	\$ 57,455
100	ASK ACADEMY CHARTER SCHOOL	65%	\$ 235,300	\$ -	\$ 235,300	\$ -	\$ 48,750	\$ 284,050
101	CESAR CHAVEZ COMM. SCHOOL	77%	\$ 212,383	\$ -	\$ 212,383	\$ -	\$ 77,000	\$ 289,383
102	*CIEN AGUAS CHARTER	77%	\$ 132,228	\$ -	\$ 132,228	\$ -	\$ -	\$ 132,228
103	*COTTONWOOD CLASSICAL PREP.	77%	\$ 114,083	\$ -	\$ 114,083	\$ -	\$ -	\$ 114,083
104	COTTONWOOD VALLEY CHARTER	30%	\$ 11,600	\$ -	\$ 11,600	\$ -	\$ -	\$ 11,600
105	*EAST MOUNTAIN CHARTER	77%	\$ 159,570	\$ -	\$ 159,570	\$ -	\$ -	\$ 159,570
106	*GILBERT L. SENA CHARTER	77%	\$ 227,125	\$ -	\$ 227,125	\$ -	\$ -	\$ 227,125
107	*HEALTH LEADERSHIP CHARTER	77%	\$ 166,450	\$ -	\$ 166,450	\$ -	\$ -	\$ 166,450
108	HEALTH SCIENCE ACADEMY		\$ 17,550	\$ -	\$ 17,550	\$ -	\$ -	\$ 17,550
109	*INT. SCHOOL AT MESA DEL SOL	77%	\$ 10,250	\$ -	\$ 10,250	\$ -	\$ -	\$ 10,250
110	J. PAUL TAYLOR	60%	\$ 49,200	\$ -	\$ 49,200	\$ -	\$ -	\$ 49,200
111	McCURDY CHARTER	67%	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
112	MEDIA ARTS COLLABORATIVE	77%	\$ 595,705	\$ -	\$ 595,705	\$ -	\$ 28,875	\$ 624,580
113	MISSION ACHIEVEMENT	77%	\$ 126,300	\$ -	\$ 126,300	\$ -	\$ 67,375	\$ 193,675
114	MONTESSORI CHARTER	77%	\$ 149,775	\$ -	\$ 149,775	\$ -	\$ 13,475	\$ 163,250
115	NEW AMERICA (LAS CRUCES)	60%	\$ 4,300	\$ -	\$ 4,300	\$ -	\$ 18,000	\$ 22,300
116	*NEW MEXICO INTERNATIONAL	77%	\$ 16,400	\$ -	\$ 16,400	\$ -	\$ -	\$ 16,400
117	NEW MEXICO SCHOOL FOR THE ARTS	94%	\$ 4,195,900	\$ -	\$ 4,195,900	\$ -	\$ 705,000	\$ 4,900,900
118	RAICES DEL SABER XINACHITI	60%	\$ 15,050	\$ -	\$ 15,050	\$ -	\$ -	\$ 15,050
119	RED RIVER VALLEY CHARTER	94%	\$ 276,000	\$ -	\$ 276,000	\$ -	\$ 47,000	\$ 323,000
120	SCHOOL OF DREAMS	44%	\$ 169,500	\$ -	\$ 169,500	\$ -	\$ -	\$ 169,500
121	SOLARE COLLEGIATE CHARTER	77%	\$ -	\$ -	\$ -	\$ 12,320	\$ 12,320	\$ 12,320
122	SOUTH VALLEY PREP	77%	\$ 188,386	\$ -	\$ 188,386	\$ -	\$ 40,425	\$ 228,811
123	SW AERONAUTICS MATH & SCIENCE	77%	\$ 223,220	\$ -	\$ 223,220	\$ -	\$ 38,500	\$ 261,720
124	SW INTERMEDIATE CHARTER	77%	\$ 211,480	\$ -	\$ 211,480	\$ -	\$ -	\$ 211,480
125	SW PRIMARY LEARNING CENTER	77%	\$ 27,000	\$ -	\$ 27,000	\$ -	\$ -	\$ 27,000
126	SW SECONDARY CHARTER	77%	\$ 270,550	\$ -	\$ 270,550	\$ -	\$ 20,020	\$ 290,570
127	TAOS ACADEMY	94%	\$ -	\$ -	\$ -	\$ 47,000	\$ 47,000	\$ 47,000
128	*TECHNOLOGY LEADERSHIP CHARTER	77%	\$ 80,975	\$ -	\$ 80,975	\$ -	\$ -	\$ 80,975
129	TIERRA ADENTRO CHARTER	77%	\$ 314,978	\$ -	\$ 314,978	\$ -	\$ 67,568	\$ 382,546
130	TIERRA ENCANTADA	94%	\$ 9,200	\$ -	\$ 9,200	\$ -	\$ -	\$ 9,200
131	TURQUOISE TRAIL CHARTER SCHOOL	94%	\$ 122,900	\$ -	\$ 122,900	\$ -	\$ 18,800	\$ 141,700
132	TRINITY FIRST CENTURY	77%	\$ 192,000	\$ -	\$ 192,000	\$ -	\$ 87,857	\$ 279,857
TOTALS			\$ 60,485,903	\$ (226,982)	\$ 60,258,921	\$ 1,446,346	\$ 5,300,570	\$ 67,005,837

2021-2022
SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2021	TOTAL OFFSETS 2003-2021	TOTAL OFFSETS USED	BALANCE OF OFFSETS
ALAMOGORDO	\$ 2,611,000	\$ 717,065	\$ 717,065	\$ -
ALBUQUERQUE	\$ 183,274,905	\$ 83,516,937	\$ 58,763,802	\$ 24,753,135
ANIMAS	\$ 250,000	\$ 73,750	\$ -	\$ 73,750
ARTESIA	\$ 3,202,000	\$ 2,514,728	\$ 23,900	\$ 2,490,828
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,897,884	\$ -
BERNALILLO	\$ 105,000	\$ 47,051	\$ 47,051	\$ -
BLOOMFIELD	\$ 1,438,000	\$ 1,190,599	\$ -	\$ 1,190,599
CAPITAN	\$ 1,196,000	\$ 1,051,430	\$ 1,051,430	\$ -
CARLSBAD	\$ 3,663,705	\$ 2,941,349	\$ 204,853	\$ 2,736,496
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 200,996	\$ -
CENTRAL	\$ 948,900	\$ 366,802	\$ 366,802	\$ -
CHAMA	\$ 528,000	\$ 467,803	\$ 312,946	\$ 154,857
CIMARRON	\$ 515,000	\$ 362,250	\$ 147,500	\$ 214,750
CLAYTON	\$ 25,000	\$ 17,250	\$ -	\$ 17,250
CLOUDCROFT	\$ 1,607,810	\$ 1,399,363	\$ 42,928	\$ 1,356,435
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 1,361,000	\$ 688,860	\$ 199,410	\$ 489,450
CORONA	\$ 344,867	\$ 310,380	\$ 57,000	\$ 253,380
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 445,000	\$ 214,974	\$ 38,144	\$ 176,830
DEXTER	\$ 604,000	\$ 90,525	\$ 90,525	\$ -
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 882,000	\$ 473,284	\$ 24,400	\$ 448,884
ESPANOLA	\$ 3,090,000	\$ 1,190,518	\$ 965,643	\$ 224,875
ESTANCIA	\$ 129,200	\$ 48,806	\$ -	\$ 48,806
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 671,400	\$ 105,850	\$ 98,850	\$ 7,000
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,831,537	\$ 628,228	\$ 601,028	\$ 27,200
GALLUP	\$ 1,349,000	\$ 261,958	\$ 261,958	\$ -
GRADY	\$ 285,000	\$ 49,050	\$ 44,550	\$ 4,500
GRANTS	\$ 561,000	\$ 126,481	\$ 95,481	\$ 31,000
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,525,000	\$ 1,034,678	\$ 834,518	\$ 200,160
HONDO	\$ 622,000	\$ 351,820	\$ 193,990	\$ 157,830
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,255,985	\$ 1,063,887	\$ -	\$ 1,063,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 1,853,000	\$ 1,283,048	\$ 4,245	\$ 1,278,803
LAS CRUCES	\$ 5,048,746	\$ 1,630,874	\$ 1,342,874	\$ 288,000
LAS VEGAS CITY	\$ 3,556,689	\$ 1,320,972	\$ 1,091,693	\$ 229,279
LAS VEGAS WEST	\$ 4,233,636	\$ 1,022,076	\$ 944,316	\$ 77,760
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ 345,750	\$ -
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 1,022,467	\$ -
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 4,458,000	\$ 3,039,034	\$ -	\$ 3,039,034
MAGDALENA	\$ 330,000	\$ 52,800	\$ 52,800	\$ -
MAXWELL	\$ 345,000	\$ 91,404	\$ -	\$ 91,404
MELROSE	\$ 717,500	\$ 194,892	\$ -	\$ 194,892
MESA VISTA	\$ 406,000	\$ 181,328	\$ 146,078	\$ 35,250
MORA	\$ 2,350,196	\$ 925,785	\$ -	\$ 925,786
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 125,000	\$ 68,500	\$ -	\$ 68,500
MOUNTAINAIR	\$ 290,000	\$ 155,238	\$ 103,038	\$ 52,200
PECOS	\$ 558,000	\$ 293,383	\$ 140,153	\$ 153,230
PENASCO	\$ 400,000	\$ 103,736	\$ 103,736	\$ -
POJOAQUE	\$ 1,678,000	\$ 431,897	\$ 381,497	\$ 50,400
PORTALES	\$ 1,044,143	\$ 238,974	\$ 238,974	\$ -

2021-2022
SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2021	TOTAL OFFSETS 2003-2021	TOTAL OFFSETS USED	BALANCE OF OFFSETS
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 1,010,000	\$ 900,997	\$ -	\$ 900,997
RATON	\$ 173,000	\$ 79,900	\$ 15,900	\$ 64,000
RESERVE	\$ 375,000	\$ 250,763	\$ 203,763	\$ 47,000
RIO RANCHO	\$ 10,509,120	\$ 3,801,093	\$ 2,418,067	\$ 1,383,027
ROSWELL	\$ 8,135,500	\$ 2,279,259	\$ 2,279,259	\$ -
ROY	\$ 177,810	\$ 28,615	\$ -	\$ 28,615
RUIDOSO	\$ 725,000	\$ 506,275	\$ 506,275	\$ -
SAN JON	\$ 55,000	\$ 13,200	\$ -	\$ 13,200
SANTA FE	\$ 8,010,619	\$ 6,698,890	\$ 1,158,750	\$ 5,540,140
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 755,000	\$ 375,547	\$ 256,947	\$ 118,600
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 2,099,000	\$ 1,738,000	\$ 333,668	\$ 1,404,332
TATUM	\$ 697,000	\$ 610,552	\$ -	\$ 610,552
TEXICO	\$ 712,000	\$ 267,349	\$ 141,349	\$ 126,000
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 576,000	\$ 249,300	\$ -	\$ 249,300
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ACE LEADERSHIP HIGH SCHOOL	\$ 65,000	\$ 29,250	\$ -	\$ 29,250
ACES TECHNICAL CHARTER SCHOOL	\$ 150,000	\$ 57,750	\$ -	\$ 57,750
ABQ. BILINGUAL	\$ 1,237,000	\$ 524,570	\$ -	\$ 524,570
ABQ COLLEGIATE	\$ 73,000	\$ 37,795	\$ -	\$ 37,795
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SCHOOL OF EXCELLENCE	\$ 336,950	\$ 153,763	\$ -	\$ 153,763
ABQ. SIGN LANGUAGE ACADEMY	\$ 585,000	\$ 230,150	\$ -	\$ 230,150
ALDO LEOPOLD	\$ 105,000	\$ 70,350	\$ -	\$ 70,350
ALTURA PREPARATORY SCHOOL	\$ 255,000	\$ 125,025	\$ -	\$ 125,025
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
ASK ACADEMY CHARTER SCHOOL	\$ 694,000	\$ 284,050	\$ -	\$ 284,050
CESAR CHAVEZ COMM. SCHOOL	\$ 678,250	\$ 289,383	\$ -	\$ 289,383
CIEN AGUAS CHARTER	\$ 507,750	\$ 132,228	\$ -	\$ 132,228
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
COTTONWOOD VALLEY CHARTER	\$ 40,000	\$ 11,600	\$ -	\$ 11,600
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 502,500	\$ 227,125	\$ -	\$ 227,125
HEALTH LEADERSHIP CHARTER	\$ 375,000	\$ 166,450	\$ -	\$ 166,450
HEALTH SCIENCE ACADEMY	\$ 135,000	\$ 17,550	\$ -	\$ 17,550
INT. SCHOOL AT MESA DEL SOL	\$ 25,000	\$ 10,250	\$ -	\$ 10,250
J. PAUL TAYLOR	\$ 125,000	\$ 49,200	\$ -	\$ 49,200
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,419,500	\$ 673,750	\$ 49,170	\$ 624,580
MISSION ACHIEVEMENT CHARTER	\$ 490,000	\$ 193,675	\$ -	\$ 193,675
MONTESSORI CHARTER	\$ 417,500	\$ 163,250	\$ -	\$ 163,250
NEW AMERICA (LAS CRUCES)	\$ 70,000	\$ 22,300	\$ -	\$ 22,300
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 6,067,500	\$ 4,900,900	\$ -	\$ 4,900,900
RAICES DEL SABER XINACHITI	\$ 35,000	\$ 15,050	\$ -	\$ 15,050
RED RIVER VALLEY CHARTER	\$ 400,000	\$ 323,000	\$ -	\$ 323,000
SCHOOL OF DREAMS	\$ 585,000	\$ 169,500	\$ -	\$ 169,500
SOLARE COLLEGIATE CHARTER	\$ 32,000	\$ 12,320	\$ -	\$ 12,320
SOUTH VALLEY PREP	\$ 458,600	\$ 233,235	\$ 4,424	\$ 228,811
SW AERONAUTICS MATH & SCIENCE	\$ 673,000	\$ 261,720	\$ -	\$ 261,720
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 27,000	\$ -	\$ 27,000
SW SECONDARY CHARTER	\$ 729,000	\$ 290,570	\$ -	\$ 290,570
TAOS ACADEMY	\$ 100,000	\$ 47,000	\$ -	\$ 47,000
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 80,975	\$ -	\$ 80,975
TIERRA ADENTRO CHARTER	\$ 834,897	\$ 382,546	\$ -	\$ 382,546
TIERRA ENCANTADA	\$ 10,000	\$ 9,200	\$ -	\$ 9,200
TURQUOISE TRAIL CHARTER SCHOOL	\$ 175,000	\$ 141,700	\$ -	\$ 141,700
TWENTY FIRST CENTURY	\$ 528,200	\$ 279,857	\$ -	\$ 279,857
TOTALS	\$ 324,412,864	\$ 149,694,442	\$ 82,688,613	\$ 67,005,836

Section 5



New Mexico Legislature

**PUBLIC SCHOOL
CAPITAL OUTLAY
OVERSIGHT TASK
FORCE**

2020 INTERIM SUMMARY

Public School Capital Outlay Oversight Task Force 2020 Interim Summary

The Public School Capital Outlay Oversight Task Force (PSCOOTF) met twice during the 2020 interim, on October 14, 2020 and November 23, 2020. The meetings were held by video and audio conference via an online platform.

Public School Facilities Authority (PSFA) Programs

Staff updated the task force on the status of PSFA programs, providing details on the planning processes and timing for large school facility projects. Members monitored the progress of the PSFA's building systems program and heard updates on the current focus on heating, ventilation and air conditioning systems in response to the COVID-19 pandemic and the need for improved air exchange in school buildings. The task force also heard information on the demolition program for obsolete school buildings and the lack of requests to use the demolition program. Jonathan Chamblin, executive director, PSFA, addressed the issue of school district and state-chartered charter school facility master plans. Task force members also received updates on the school security improvements program and a review of the standards-based awards made by the Public School Capital Outlay Council (PSCOC) during the year. Staff from the PSFA, the State Board of Finance and the Department of Finance and Administration provided information on projected oil and gas revenues and the severance tax bonding capacity used to support PSCOC and PSFA projects.

Remote Learning and Broadband Programs

Task force members heard information relating to the challenges of remote learning during the COVID-19 pandemic, including gaps in broadband services throughout the state. Members received information detailing the lack of adequate broadband services on tribal lands and in rural areas and efforts to coordinate with the Children, Youth and Families Department or the Interagency Behavioral Health Purchasing Collaborative to provide internet access through those agencies' telehealth access.

Legislative Initiatives

The PSFA provided information on proposed legislative initiatives to expand broadband services in the state. Members endorsed a bill to create discretionary program units for fine arts education programs, elementary physical education programs, bilingual multicultural education programs, extended learning time programs and K-5 plus programs.

BACKGROUND

Background

As the "direct descendent" of several task forces that were created as a result of the 1998 *Zuni* lawsuit (*The Zuni Public School District et al. v. The State of New Mexico et al.*, CV-98-14-11), the Public School Capital Outlay Oversight Task Force (PSCOOTF) is the entity charged by statute to monitor the implementation of the standards-based process established in provisions of the Public School Capital Outlay Act, the Public School Capital Improvements Act and the Public School Buildings Act; to monitor the revenue streams that fund the standards-based process; to oversee the work of the Public School Facilities Authority (PSFA); and to make annual recommendations related to the implementation of the standards-based public school capital outlay process to the legislature and the executive before the beginning of each legislative session.

The legislature established the standards-based public school capital outlay process in response to the judge's order in the *Zuni* lawsuit that found the state to be in violation of the Constitution of New Mexico uniformity clause (Article 12, Section 1)¹. Filed by parents on behalf of their children in the Zuni Public School District, and later joined by parents in the Gallup-McKinley County School District (GMCS D) and Grants-Cibola County School District, the *Zuni* lawsuit successfully challenged the constitutionality of New Mexico's process for funding public school capital outlay that was in effect at the time. In 1999, Judge Joseph L. Rich, Eleventh Judicial District, gave the state until July 28, 2000 to correct past inequities and to establish and implement a uniform system of funding for future public school capital improvements. Later, the court extended the deadline in order to evaluate the legislation recommended by a task force established in 2000 and subsequently created by law in 2001.

The current PSCOOTF consists of 25 members, including members of the legislature and the executive; certain designated public members, some of whom have expertise in finance and education; and superintendents of school districts or their designees, two of whom must be from districts that receive federal impact aid grants. Appendix A provides a listing of the members who served during the 2015 interim.

Previous reports of the public school capital outlay task forces created by Laws 2001, Chapter 338 and re-created by Laws 2004, Chapter 125 provide details related to the background and development of the statewide standards-based public school capital outlay process that is now in its thirteenth year of implementation.

¹"A uniform system of free public schools sufficient for the education of, and open to, all the children of school age in the state shall be established and maintained." (Article 12, Section 1, Constitution of New Mexico)

1998 - 2003

The earliest work that addressed public school capital outlay funding discrepancies was performed by a task force established by the State Department of Public Education (now the Public Education Department (PED)) in 1998 and co-chaired by Representative Ben Lujan and Senator Linda M. Lopez. This task force contracted with a nationally known consulting firm, MGT of America, Inc., to conduct a comprehensive review of issues concerning New Mexico public school capital outlay, including conducting a sampling assessment of public school facilities in 35 school districts.

The first legislatively created task force was established in 2000 in Senate Joint Memorial 21 by the Forty-Fourth Legislature, Second Special Session, in response to an order by Judge Rich giving the state until July 28, 2000 to correct past inequities and establish and implement a uniform system of funding for future public school capital improvements. Many of this first PSCOOTF's recommendations, issued in December 2000, were adopted in Laws 2001, Chapter 338, including statutory authorization to continue its work.

These recommendations, which were enacted in Laws 2001, Chapter 338, focused on establishment of a transitional three-pronged framework for public school capital outlay that:

- 1) corrected past inequities by providing 100 percent state funding for immediate remediation of health and safety deficiencies identified in a one-time initial assessment of every public school throughout the state;
- 2) continued to fund the substantial backlog of critical capital outlay needs of school districts that had substantially used up their own resources for public school capital improvements; and
- 3) implemented a long-term public school capital improvement process based on the development of adequacy standards.

In addition, this measure increased the Public School Capital Improvements Act (also called "Senate Bill (SB) 9" or "the two-mill levy") state guarantee from \$35.00 per mill per unit (the first such increase in almost 30 years) to \$50.00 per mill per unit and designated supplemental severance tax bonds as the permanent revenue source for public school capital outlay.

In April 2001, Judge Rich appointed the Honorable Dan McKinnon, a former state supreme court justice, as a special master to review the progress the state had made in correcting past inequities and in developing and implementing the new capital outlay process. In his report, Justice McKinnon concluded "that since 1998 the state has made a substantial effort to rectify the disparities..." in funding for school facilities and that "...at this time the state is in good faith and with substantial resources attempting to comply with the requirements of Judge Rich's previous

directions". Adopting the report of the special master in May 2002, Judge Rich reserved the right to hold status conferences to monitor and review the state's progress in addressing issues raised by the *Zuni* lawsuit.

The special master's report emphasized the importance of mitigating the disequalizing effect of direct legislative appropriations to individual schools for capital outlay purposes and directed that these appropriations be taken into account in the funding formula that was to go into effect after September 1, 2003. In response to this directive, the 2003 legislature amended the funding formula (Laws 2003, Chapter 147) to provide an offset against state grant awards for public school capital outlay equal to a percentage of any funds received by a school district as a direct legislative appropriation using the local/state-share formula. At the time, the offset provision also applied to legislative appropriations for educational technology, with the reduction credited against the school district's annual distribution under the Education Technology Equipment Act.

2004 Legislation

Legislation enacted in 2004 made a number of improvements to the capital outlay process and provided \$57 million of additional funding for deficiency correction and continuation projects (Laws 2004, Chapter 125). It enacted many of the recommendations of the task force from the 2003 interim, including a recommendation to extend the life of the task force for an additional year, and added provisions relating to what are called "recalcitrant districts". These provisions would allow the Public School Capital Outlay Council (PSCOC) to bring a court action against a school district if it determines that a school district's facilities are below the minimum standard required by the state constitution and that the district has consistently failed to take action. The court action could result in the imposition of a property tax in the school district to pay the district's required share of the costs of bringing the school facilities up to the adequacy standards. The task force considered the enactment of these "recalcitrant district" provisions as another important step for ensuring that the new process will comply with the directives of the court in addressing the *Zuni* remedies.

2005 Legislation

Legislation enacted in 2005 (Laws 2005, Chapter 274) added a number of refinements to the standards-based awards process as a result of experience gained during the pilot year, including many of the recommendations of the task force from the 2004 interim. Among those recommendations was completion of the deficiencies correction program with specific emphasis on the correction of serious roof deficiencies. In addition, this legislation created a separate two-year roof repair and replacement initiative and allocated up to \$30 million per year for fiscal years 2006 and 2007 for this initiative. The lease assistance program enacted in 2004 was modified to increase the maximum grant award from \$300 per member to \$600 per member and to extend this lease assistance to charter schools in their initial year of operation. In response to the task force's focus on improving maintenance of public school buildings, the SB 9 guarantee

amount was increased from \$50.00 per mill per unit to \$60.00 per mill per unit with automatic yearly increases based upon the Consumer Price Index. The legislation also established a framework to allow the PSCOC to waive all or a portion of the local share when funding a project if the school district meets certain criteria.

The 2005 legislation also required new charter schools to meet educational occupancy standards before being chartered and established guidelines to assist in the transition of charter schools to public facilities by 2010 (later amended to 2015).

2005 Interim and 2006 Legislation

During the 2005 interim, the first full year of the task force's existence in its current iteration, the members reviewed the statewide assessment of school facilities; the deficiencies correction program; the roof deficiency correction program; PSCOC awards; lease payment awards; the development of educational technology adequacy standards as directed by House Bill (HB) 511 from the 2005 legislature; and a number of issues related to charter schools. The task force also explored a number of new subjects, including high-growth districts and schools; issues related to rural and very small schools; alternative capital financing options, including tax increment financing and industrial revenue bonds; and opportunities for energy-efficient school buildings.

Acting on the recommendations of the PSCOOTF, the 2006 legislature passed and the governor signed into law Laws 2006, Chapter 95, partial veto (p.v.), amending the Public School Capital Outlay Act to:

- increase distributions for lease payments owed by schools, including charter schools, from \$600 to \$700;
- provide for partial state funding to school districts for the development of five-year facilities master plans, including full funding for some of the smaller districts;
- allow the use of state funding for demolition of abandoned school buildings;
- create a process to identify and correct serious outstanding deficiencies at the New Mexico School for the Blind and Visually Impaired (NMSBVI) and the New Mexico School for the Deaf (NMSD) if additional funding is provided;
- exempt all PSFA staff from provisions of the Personnel Act; and
- create a program for advancing to a school district the local matching share otherwise required if the money is for a "qualified high priority project", which is defined as a project in a high-growth area (also defined in the legislation). The legislation provides that once a school district receives an advance of the local share, it is no longer eligible to receive state funding for future projects until the amount advanced is fully recouped by the amounts that would otherwise have been granted by the state.

Additional legislation passed and signed into law:

- requires districts to submit a five-year facilities plan to the PSFA before beginning any PSCOC project;
- eases restrictions on the limits on school district cash balances and allows the balances to be used for the local match required for PSCOC grant awards;
- creates the New School Development Fund to provide funding for school districts for one-time expenditures associated with the opening of new schools;
- amends the Procurement Code to allow the PSFA to be its own central purchasing office;
- appropriates funding to continue the development and implementation of the facility information management system (FIMS) program, a uniform web-based system to manage maintenance for school district facilities; and
- allocates funding to improve the indoor air quality of public schools.

2006 Interim and 2007 Legislation

During the 2006 interim, the task force heard testimony about the continuing statewide implementation of the FIMS program and school district facilities master plans; revision of current PSFA oversight and review responsibilities, as well as concerns about a perceived PSFA staff focus on regulation rather than assistance; cooperation among school districts, counties and municipalities regarding issues related to growth; energy-efficient school buildings; factors affecting construction costs; an update on development and implementation of educational technology adequacy standards as required in HB 511, passed by the 2005 legislature; and concerns about offsets for direct appropriations.

PSCOOTF endorsements for legislation for the 2007 session addressed testimony that the task force heard during the 2006 interim, particularly the effects and some unintended consequences of legislation enacted over the previous six or seven years. Recommendations in the task force "omnibus" bill that were enacted and signed into law (Laws 2007, Chapter 366, p.v.) included the following:

- exemption from PSFA approval of school construction projects costing \$200,000 or less;
- the following amendments to the Public School Capital Outlay Act:
 - reduction of offsets from future projects awards for special appropriations by 50 percent if the special appropriation is for a project that ranks in the top 150 projects statewide;
 - transfer of the offset against a local school district for special appropriations for state-chartered charter schools from the school district to the state-chartered charter school;
 - allowance of PSCOC grant assistance to purchase a privately owned facility that is already in use by a school district if the facility meets specified requirements;
 - provision for additional time to correct outstanding deficiencies in the remaining deficiencies correction process, including some roofing projects;

- an increase in lease reimbursement payments from \$600 to \$700 per membership (MEM) with yearly increases for inflation; and
- an extension of time for the lease payments to 2020 and an allowance for limited leased administrative space to qualify for the lease reimbursement;
- an amendment to the Public School Capital Improvements Act (SB 9) to increase the state guarantee from \$60.00 to \$70.00 per mill per unit with additional annual increases for inflation;
- amendments to the Public School Buildings Act (commonly known as HB 33) to:
 - allow a percentage of revenues to be used for project management;
 - increase the period for which a tax may be imposed from five to six years to track with SB 9 and other school district elections;
 - require that future local board bond resolutions contain the capital needs of charter schools based upon the appropriate five-year plans; and
 - require that the proportionate revenue from future HB 33 taxes approved by voters be distributed directly to charter schools;
- amendments to state statute to assist with implementation of the constitutional amendment approved by voters in the 2006 general election whereby lease purchases are not considered debt in the constitutional sense, allowing school districts to enter into lease-purchase agreements without the leases being subject to voter approval; and
- amendments to the Procurement Code to provide for a contractor-at-risk mechanism for construction of education facilities.

Since 2003, when all school districts became eligible to apply for public school capital outlay funds and the adequacy standards were made operational, the task force has heard testimony that some students live in school districts that may never have a large enough property tax base to be able to finance the building of facilities that can ever go above adequacy standards. The governor vetoed language in the "omnibus" bill that would have established a process to allow a school district to be eligible for an additional "beyond-adequacy" award if the PSCOC based it on certain qualifications, including a state share of 70 percent or greater, voter approval of at least nine mills in property taxes for schools and eligibility for free or reduced-fee lunches of 70 percent or greater.

2007 Interim and 2008 Legislation

PSCOOTF recommendations to the 2008 legislature resulted in the passage of an "omnibus" measure (Laws 2008, Chapter 90, p.v.) that proposed to amend the Public School Capital Outlay Act to allow the PSCOC to make awards above adequacy to qualifying school districts in addition to their standards-based funding. This section of the legislation was vetoed by the executive and did not become law. Other provisions of the bill that managed to avoid the veto pen include provisions to reduce the offset from a PSCOC grant award for direct appropriations made for joint use with another governmental entity; to provide an increased grant award to districts with a demonstrable exemplary record of preventive maintenance; to reauthorize continuation of FIMS funding; and to appropriate funding to the already established

New School Development Fund for fiscal year (FY) 2009 and subsequent fiscal years for distributions to school districts for equipment and other nonoperating costs unique to the first year of a new school's operation.

Other PSCOOTF-recommended legislation did not receive executive messages and therefore were not considered by the 2008 legislature, including measures to repeal subcontractor bonding requirements, to allow charter schools to transfer chartering authorities at any time and to expand Public School Insurance Authority coverage to include community use of a public school building.

2008 Interim and 2009 Legislation

PSCOOTF recommendations to the 2009 legislature reflected the task force's focus on an examination of the ramifications of the Charter Schools Act's requirement that charter schools be located in public facilities by 2010 and other charter school facility issues; policies to encourage the joint use of school facilities by other governmental, community and certain private entities; the relationship of funding to provide adequacy and space flexibility; and costs related to revisions to the statewide adequacy standards.

Legislation based on PSCOOTF recommendations that passed the 2009 legislature and were signed into law by the governor include the following in Laws 2009, Chapter 258 (p.v.):

- amendments to the Charter Schools Act to extend to 2015 the deadline for charter schools to be located in public buildings;
- amendments to the Public School Capital Outlay Act to:
 - provide \$10 million to be awarded for expenditure in FY 2010 through FY 2012 for a roof repair and replacement initiative;
 - limit lease payment assistance for lease-purchase arrangements to charter school facilities;
 - remove the limit on the amount of lease payment assistance funds that may be awarded; and
 - require that federal funds received by a school district or charter school for nonoperating costs be included in the district's or charter school's offset; and
- amendments to the Public School Capital Improvements Act to:
 - expand the definition of "capital improvements";
 - require bond resolutions to include charter school capital improvements; and
 - require proportional distributions of bond proceeds and state match dollars to charter schools.

The governor vetoed language in this measure that would have provided Public School Capital Outlay Act funding to pay for lights and bleachers for athletic fields at certain rural high schools and authorized an increase in grant assistance for qualifying rural high schools. The governor vetoed similar legislative language allowing an increase in grant assistance for certain

rural high schools that passed in the 2008 session.

Other legislation that passed the 2009 legislature and was signed into law includes the following:

- amendments to the Public School Insurance Authority Act to allow for insurance for joint use of school buildings (Laws 2009, Chapter 198);
- a measure that appropriates \$575,000 from the Public School Capital Outlay Fund (PSCOF) to develop and implement a geographic information system (Laws 2009, Chapter 115);
- amendments to the Public School Capital Outlay Act to include the NMSBVI and the NMSD in the statewide deficiency corrections program (Laws 2009, Chapter 37); and
- new legislation to enact the Qualified School Construction Bonds Act to provide statutory language to implement the "qualified school construction bonds" program included in the federal American Recovery and Reinvestment Act of 2009 (ARRA).

2009 Interim and 2010 Legislation

During the 2009 interim, the task force heard testimony about, among other issues, the costs associated with subcontractor bonding, public school capital outlay project planning (development and implementation of education specifications), the effects of the broad economic decline that began in 2008, charter school facility issues and the positive effects of passage of the ARRA that have saved the state from massive budget cuts.

Legislation that passed in 2010 and was signed into law includes the following:

- amendments to the Public School Capital Outlay Act (Laws 2010, Chapter 104, p.v.) to:
 - extend the roof repair and replacement initiative sunset date from 2012 to 2015;
 - require that money distributed from the PSCOF to the state fire marshal or the Construction Industries Division of the Regulation and Licensing Department be used to supplement, rather than supplant, appropriations to those agencies;
 - allow the PSFA to manage procurement for certain emergency school projects;
 - require the PSCOOTF to continue the work group studying performance-based procurement issues for public school capital outlay projects and report findings to the legislature and the executive before the 2011 legislative session; and
 - repeal sections of the law passed during the Forty-Ninth Legislature, Second Session, that appropriated \$29.9 million from the PSCOF directly to the Public School Insurance Authority to pay property insurance premiums and charter schools (including Albuquerque Public Schools); and
- amendments to the Qualified School Construction Bonds Act to clarify the methodology for allocation of bonding authority (Laws 2010, Chapter 56).

2010 Interim and 2011 Legislation

Key issues that the PSCOOTF addressed were charter school facility issues, which were discussed at almost every meeting. The task force heard testimony that legislation passed in 2006 requires districts to share Public School Buildings Act (HB 33) funds with charter schools and that legislation passed in 2009 with the same requirement for the Public School Capital Improvements Act. Representatives from charter schools and from the PED told the task force that several districts recently had HB 33 elections that did not include charter schools in the proclamation. PSFA staff presented information regarding a potential "incubator process" for charter school startups. The task force co-chair requested staff to work on the issue during the 2011 interim and to bring a more fully developed plan to both the PSCOC and the PSCOOTF for consideration for legislation for the 2012 session. The task force also spent time at several meetings discussing issues related to PSFA and/or PSCOC approval of leases and lease-purchase agreements.

During the course of the 2010 interim, PSCOC and PSFA staff determined that enough funding would be available from supplemental severance tax bonds to allow for the awarding of special short-cycle, standards-based planning grants to qualify districts among the top 60 in the New Mexico Condition Index (NMCI) rankings. The task force heard a presentation from the PSCOC chair and the PSCOC Awards Subcommittee chair on the funding for grant awards, criteria for making grant awards and potential grant award recipients.

The 2010 recommendations of the PSCOOTF continued the work of the task force in terms of monitoring the continuing implementation of the standards-based process established in the Public School Capital Outlay Act while continuing to be mindful of the state's commitments related to the *Zuni* lawsuit and the standards-based process for allocating PSCOC funds.

During the previous four years, the task force endorsed legislation, which did not pass, to eliminate or modify the statutory requirements for the bonding of subcontractors for public school projects. In response to continued concerns and a requirement in the "omnibus" bill, the task force continued and expanded the work group to examine the cost and benefits of bonding subcontractors on public school projects. The work group included task force members as well as representatives from the General Services Department, the PSFA and various representative groups from the construction industry. The group met on August 30 and again on October 7 and was facilitated by a contract professional to bring forth recommendations to the task force.

Members who were present at the last meeting of the task force work group agreed upon the following recommendations:

- legislation: increase the subcontractor bonding threshold from \$125,000 to \$250,000;
- rule changes: make changes in the New Mexico Administrative Code to modify proposal submission requirements and the resident preference; and
- process changes for the PSFA: develop a standardization template for submission of

requests for proposals for construction, with detailed instructions; develop a web-based training module for contractors and subcontractors; and develop a process for web-based training for evaluation of members and require members to acknowledge completing it.

PSCOOTF-endorsed legislation for the 2011 legislature that was signed into law included:

- Laws 2011, Chapter 11 (HB 113), in which the Public School Capital Improvements Act and the Public School Buildings Act were amended to require charter schools to report anticipated and actual expenditure of distributions made pursuant to those acts; and
- Laws 2011, Chapter 69 (HB 283), which amends the Public School Capital Outlay Act to require that on or after July 1, 2011, a new charter school cannot open or an existing charter school cannot relocate unless the facilities of the new or relocated school have an NMCI rating equal to or better than average for all New Mexico public schools for that year, and which provides 18 months for charter schools to achieve this rating. The bill also exempts a school district that leases facilities to a charter school from State Board of Finance approval, and it requires PSFA approval before entering into a lease agreement or lease-purchase agreement for school facilities or before applying for a grant for lease payment.

2011 Interim and 2012 Legislation

The PSCOOTF addressed several key issues during the interim, including modifying statutory requirements for the bonding of subcontractors on public school projects. A subcommittee was appointed consisting of task force members, representatives from the General Services Department and the PSFA, legislative staff and representatives from a variety of construction industries. The subcommittee met on October 17 and November 10 in Santa Fe to bring forth recommendations for the task force's consideration. Members present at the final meeting of the subcommittee agreed on several recommendations, only one of which required legislative action: amending the Procurement Code to clarify the use of "best and final offer" in relation to requests for proposals for construction, maintenance, services and repairs. Other changes were administrative and related to changes in PSFA guidelines and the New Mexico Administrative Code.

The PSCOOTF also spent time considering issues unique to the NMSD and the NMSBVI. Working together with legislative staff and appropriate staff members from the two schools, PSFA staff members were able to provide the task force the opportunity to review and comment on proposed statutory and rule changes that would make the NMSBVI and the NMSD eligible to participate in the standards-based process.

One of the task force's policy recommendations was enacted by the 2012 legislature but

was vetoed by the governor: the bill to allow the PSCOC to make optional or adjust the automatic Consumer Price Index rate for the lease-assistance program. Laws 2012, Chapter 53 (SB 196) allows the NMSBVI and the NMSD to participate in the Public School Capital Outlay Act standards-based process. Both of these special schools, which are established by the Constitution of New Mexico, have their own boards of regents and are overseen by the Higher Education Department, even though they are pre-kindergarten through twelfth grade schools. Enactment of this measure provides an additional source of funding for the capital outlay needs of these two historic institutions.

2012 Interim and 2013 Legislation

At the task force's request, the PSFA developed a series of policy briefs for task force members to use as resources for their 2012 interim policy discussions. These in-depth policy briefs provided background material on issues related to the statutory lease-assistance program, including standardizing language in lease documents, a policy review of the Public School Capital Outlay Act, capital outlay funding formula issues and charter school facilities issues. The briefs also provided policy options in each of these areas, some of which required legislative change and others that required changes to the New Mexico Administrative Code or PSCOC guidelines.

After discussion throughout the 2013 interim, the task force endorsed legislation to: (1) allow an annual distribution from the PSCOF for building systems repair, remodel or replacement; (2) allow the PSCOC more flexibility to determine local match waiver eligibility; (3) allow the PSCOC to make optional or adjust the automatic Consumer Price Index rate for the lease-assistance program; (4) provide a separate appropriation from the PSCOF to increase availability of funding for deferred maintenance; (5) amend the Public School Capital Outlay Act to reestablish the Charter School Capital Outlay Fund, which was repealed July 1, 2012, and to reestablish criteria for grant awards from that fund; and (6) amend the Charter Schools Act to allow the PSCOC to recommend suspension, nonrenewal or revocation of a charter based on the charter school's facility condition.

Two other task force-endorsed bills did not pass — one that would have delayed the repeal of the Charter School Capital Outlay Fund and one that would have made more consistent the language in the Procurement Code that addresses competitive sealed proposals.

2013 Interim and 2014 Legislation

With a record 18 new members (including, for the first time, nine advisory members), the task force began its tenth year of overseeing the implementation of the public school capital outlay standards-based process with discussion of a number of basic issues at its first two meetings of the interim, including staff presentations on interim committee procedures, a primer and brief background review of the task force's purpose and history and a review of the *Zuni* lawsuit. The task force also heard presentations from the state investment officer and his deputy

on the Public School Capital Outlay Act funding stream, which is the Severance Tax Permanent Fund, and issuance of severance tax bonds; a report on the current PSCOC awards; and a presentation from the New Mexico Finance Authority on other sources of funding to finance school-related buildings outside Public School Capital Outlay Act provisions.

The task force spent time at each meeting discussing concerns about the availability of facilities for charter schools to meet the statutory requirement that all charter schools be in public buildings by 2015, which is always a topic of concern. PSFA staff provided presentations on PSCOC finances, funding allocations and the Facilities Condition Index, as well as on utilization and maintenance issues related to public school facilities. PSFA staff also provided an update on the current status of the development of a standardized lease form as well as an update on the status of charter schools already in public buildings. School district staff and PSFA staff provided a presentation on opportunities to lease public spaces that local districts had been using.

Once again, the task force endorsed a bill to provide funding for building systems, and, once again, the bill did not pass. However, the bill to allow the PSCOC to provide allocations to purchase educational technology to meet assessments requirements of the common core currently adopted and being implemented by the PED did pass and was signed into law by the governor.

2014 Interim and 2015 Legislation

One of the areas that the task force considered during the 2014 interim focused on several possibilities for reprioritizing the current distribution of proceeds from the sale of supplemental severance tax bonds. Task force members heard testimony from PSFA staff regarding a solution that would not result in degradation of public school facilities while allowing for rebuilding of the Severance Tax Permanent Fund. Task force members agreed that achieving a balance between the two policy issues would be difficult but also agreed that some action must be taken.

During the first meeting of the interim, task force members learned that the Gallup-McKinley County School District (GMCS D) had requested from the Eleventh Judicial District judge in the *Zuni* lawsuit a status conference on the district's concerns with implementation of the standards-based process over the past 12 years. The district was granted the status conference in March. Several times during the interim, the task force took testimony from GMCS D representatives regarding the possibility of addressing the district's concerns with the standards-based process through administrative solutions. The task force was provided a presentation from the PSCOC and the PSFA explaining that about half of the GMCS D concerns would require legislative solutions, including funding of teacherages, implementation of provisions of Title IX of 1972 federal legislation that mandated equal opportunities in athletics for male and female athletes, construction of concession stands and other amenities for high school playing fields, facilities for Navajo language instruction, additional funding for facilities maintenance and state match requirements for PSCOC grant awards.

Besides hearing testimony from the PSCOC, PSFA and invited presenters on its statutory

duties, the task force heard testimony on the continuing development of standardized lease agreements, the Office of the State Auditor's report on the agency's risk review of four charter schools that resulted in the Federal Bureau of Investigation raids on the schools, the availability of public facilities for charter schools by the 2015 deadline and potential and actual conflicts of interest inherent in some charter school operating models.

At the task force's final meeting of the interim, members agreed to endorse for the third year in a row potential legislation to allow the PSCOC to provide temporary annual allocations to address building systems needs in existing buildings.

2015 Interim and 2016 Legislation

Task force work during the 2015 interim focused on several issues in addition to statutory requirements, including updates on reopening of the *Zuni* lawsuit; continued implementation of the Broadband Deficiencies Correction Program; implementation of the systems-based grant request program; maintenance, together with "right-sizing" the state's school buildings; charter school facilities issues; and an in-depth look at the public school capital outlay funding formula.

After having been endorsed by the task force and considered by the legislature for three consecutive years, a bill to allow for PSCOC funding for school districts to address building systems needs for existing school buildings finally passed and was signed into law. The new law allows the PSCOC to use Public School Capital Outlay Act funds to address systems needs without having to fund an entire, full-fledged building project.

PSCOOTF members spent a great deal of time discussing the availability of public facilities for charter schools, almost always a topic of concern and discussion at task force meetings, to meet the statutory requirement that charter schools be in public buildings by July 1, 2015. Staff and charter schools representatives testified that the 2015 deadline had come and gone without critical problems housing students in public buildings because of flexibility in statutory exceptions and phased-in implementation. PSCOOTF members noted concerns about conflicts of interest that seem to be inherent in some charter school operating models.

The task force authorized an in-depth study of the capital outlay funding formula and its performance as an "equalizing" mechanism since its implementation during the 2004 funding cycle, as well as the formula's effect on two disequalizing realities: (1) the political process for direct appropriations; and (2) that reliance on assessed valuation per student as a factor in the funding calculation creates some disequity. The task force established a subcommittee to study these issues and work with a contractor, the University of New Mexico's Bureau of Business and Economic Research (BBER). The BBER contractors were unable to finish the study during the 2015 interim but did report on possible standardization of the data collection process for reporting data.

By the end of the interim, the task force reached consensus on the following issues

related to school district property tax bases and the funding formula:

- in rural areas, private range land and crop land may provide substantial taxable value that is not necessarily indicative of the capacity of rural landowners to pay for school facilities;
- property valuations are subject to significant variability in districts in which oil and gas extraction comprise a significant share of property valuation;
- even though property valuations may be high in certain urban areas, they may not be indicative of the local population's ability to pay for school improvements; and
- the way in which the funding formula addresses overlapping school systems.

Legislation enacted in 2015 will have the longest-term effect on the public school capital outlay standards-based funding capacity. It amends the Severance Tax Bonding Act to phase in reductions in the statutory limits of supplemental severance tax bonds, the primary funding stream for the standards-based process. Beginning in fiscal year 2019, the funding stream's tax capacity will be reduced by 1.6 percent, and when fully phased in, revenue available to finance issuance of supplemental severance tax bonds to support the standards-based process will be reduced by 6.4 percent.

Section 6

ELEVENTH JUDICIAL DISTRICT COURT
COUNTY OF MCKINLEY
STATE OF NEW MEXICO

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NO: CV-98014-11

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,

Plaindffs,

THE GALLUP-MCKINLEY SCHOOL DISTRICT NO. 1 et al.

Plaindff-Intervenors

v.

THE STATE OF NEW MEXICO, et al.

Defendants

REPORT of SPEOAL MASTER

Introduction and Summary

On October 14, 1999 this court, after considering the briefs and oral arguments of the parties, entered a Partial Summary Judgment, determining that, "[T]he current funding of capital Improvements for New Mexico's school districts violates Article XII, Secdon 1 of the New Mexico Consdtudon". The coun also found that the disparity In bonding capacity, and differing taxable land . values among the school districts aeated a lack of uniformity for funding capital Improvements. -To remedy the consdtudonal vloladon and past Inequities, the State was given undl July 28, 2000In which "to establish and Implement a uniform system" for future capital Improvements as required under

Article XII, Section 1 of the Constitution. Finally, the court reserved jurisdiction to review any plan developed by the State, and to impose sanctions for failure to adopt "an adequate and constitutional funding system."

Subsequently, the court convoked a Status Conference with counsel on December 19, 2000, and was presented with a report of the Public School Capital Outlay Task Force. A Memorandum commemorating the conference was filed on February 14, 2001 (State Exh. 2, last entry). Paragraphs 6 and 7 of the Memorandum signed by Judge Rich state as follows:

6. This court found this report and its recommendations as presented by Task Force Chairman Dean Robert Desiderio to reflect a substantial and good faith effort.
7. This court further recognizes that any ultimate solution requires further legislative consideration and enactment.

A copy of the Report of the Public School Task Force dated December 2000 is included with this filing as State Exh. 8.

In 2000 House Bills 31 and 32 (Pltfs.' Exh. 5 and 6) were signed by the Governor and provided for the use of supplemental severance tax bonds for the funding of public school capital projects. On April 5, 2001, Senate Bill 167 was signed by the Governor which provides for considerable programmatic changes and very substantial additional revenues to help service the capital needs of the public schools (State Exh. 13) primarily through supplemental severance tax bonds.

On April 18, 2001, approximately two weeks after S.B. 167 became law, Judge Rich convoked another Status Conference which resulted in the court determining that a special master be appointed to define and hear the remaining issues and to hold and conduct such evidentiary hearings.

¹ This section provides as follows: A uniform system of free public schools sufficient for the education of, and open to, all children of school age in the state shall be established and maintained.

as are necessary" (State Exh. 2, first entry). On May 8, 2001 pursuant to Judge Rich's Order, the undersigned was appointed as special master.

On or about July 2, 2001 in a motion filed by the plaintiffs, the Issue for decision was framed as follows:

The Plaintiffs and the Plaintiff-Intervenors now request the Special Master to hear testimony and other evidence as to whether the Defendants have complied with the court's order of developing and implementing a uniform system for funding capital improvements for New Mexico school districts.

However, as noted above, under paragraph 5 (p. 4) of the Partial Summary Judgment, the State was also required to have in place a uniform system by July 28, 2000, almost a year before the filing of the motion.

After a conference with counsel on June 14, 2001 at which time certain ground rules for a merits hearing were set, the hearing on the above Issue was convoked in federal court in Albuquerque on October 24, 2001 which lasted for two and one-half days. During the hearing the following witnesses were heard by me:

Paul Cassidy, Dain Rauscher, financial analyst,

Margaret Garda, Zuni School Board Member,

Janet Peacock, Chief Economist for the Legislative Council Services,

David Cockerham, Zuni Superintendent of Schools,

Robert J. Desiderio, Dean of the UNM Law School.

and co-chair of the Public School Capital Outlay Task Force,

John Samford, Asst. Supt. of Business Services for the Gallup-McKinley Schools,

Kenneth Martinez, State Senator,

Lany Binkley, Financial Officer, City of Gallup,

Dr. Forbis Jordan, a School Financial Reform Expert Witness,

Steve Burrell, State Director, Public School Capital Outlay Unit, and

Paula Tackett, Director, State Legislative Council, and

Chair, Public School Capital Outlay Council

In addition, all exhibits offered by the parties were admitted in evidence and are included herewith for filing with the Clerk.

Based on my hearing the testimony of the witnesses, reviewing the transcript of most of the testimony, and reviewing the voluminous exhibits, I have concluded that for the reasons outlined in the accompanying Findings of Fact and Conclusions of Law, the state is to the extent possible under the circumstances, complying with the court's order requiring the development and implementation of a uniform system for funding capital improvements for New Mexico school districts. However, it is premature to completely judge the adequacy of the state's response to the court's Order. - More time is needed to determine the efficacy of the state's deficiency corrections program, the adequacy standards for school facilities which must be adopted by September 2002, and the revenue streams for the funding of capital projects. What can be said at this point is that the state is engaging in a good faith attempt to rectify what all parties agree to have been a past failure to provide adequate resources for the funding of capital programs for the education of our children. Related to this failure is the inability of the plaintiffs to raise meaningful capital funds. Additionally, these poor school districts lack the political clout to fund needed capital projects with money generated by direct appropriations from the legislature, otherwise known as "pork". This practice conflicts with the constitutional principle requiring that a uniform system be in place for the education of our children.

The legislature will be meeting again in January. Notwithstanding the events of September 11¹¹, it has the opportunity to address the issue of pork in order to insure a fair approach to the funding of our state's capital needs for its school-aged children. Nevertheless, based on the testimony of all of

those who are working within the system on the matters In Issue, I find that the state Is attempting In good faith to establish and Implement a sufficient uniform system for the funding and development of capital projects In our school districts.

I recommend to Judge Rich adopdon of the foregoing views, as well as the following Findings of Fact and Conclusions oftaw:

FlodJoa of Fact

All pardes agree that prior to the year 2000, the capital funding process for school districts was at least Inadequate or non-existent for many, If not unfair and discriminatory (Tr. **92, 525-526**).

II

.Noting that a district court had ruled the system of funding capital Improvements for New Mexico school districts to be unconsdtutional, Senate Joint Memorial 21 was passed In 2000 during the second Special Session of the 44¹¹¹ Legislature (Pltfs' Exh. 4). It essentially provided for the appointment of a Task Force (some mes referred to as a "Blue Ribbon · Commission") to analyze the state's capital funding process, and to study options for a continuing funding mechanism therefor. In addldoil, the Task Force was to analyze the financial Impacts of those options, and consider the differing property values In the various districts.

III

The Work Plan adopted by the Task Force required It to review the current and future needs for public school outlay projects, to review Issues relating to federal "Impact aid" funds and other revenues

received by school districts, and to develop and analyze the funding options-as stated above (State Exh. 8, App.B).

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IV

Throughout 2000 the Task Force conducted over ten public meetings regarding the details of the Work Plan (Id., App. C).

V

In December 2000 the Task Force Issued Its Report to the legislature (State Exh. 8). In summary, It recommended Immediate state action to correct health, safety, and code violations in New Mexico schools, make necessary maintenance and repairs, and provide funding for Capital Outlay (Id. App. D, Table 1). The total recommended for funding these projects was more than \$550 million over a four-year period. Commencing in FY 05 through FY 06, funding for maintenance and repairs would be \$89 million in supplemental severance tax bonds, and funding for Standards-based Capital Outlay would be at \$100 million per year by the utilization of supplemental severance tax bonds, and other sources.

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VI

On April 5, 2001, in response to the Task Force Report, the legislature passed and the governor signed Senate Bill 167 which is one of the most dramatic actions ever taken by the state to remedy disparities of capital funding among New Mexico school districts (Pltfs'. Exh. 13; Tr. 466). Under Its provisions outstanding serious deficiencies affecting the health and safety of students is first addressed on a priority of need basis, financed entirely by the state over a three-year period through supplemental severance tax bonds. This source of funding should be permanent, without a cap, and generate \$65 to \$75 million a year for at least the next five years unless the statute is amended (Tr. 130-131). If not, this funding should continue indefinitely without the need to seek annual appropriations from the legislature, but subject to the market price of minerals sold (Tr. 469).

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VII

Under **S.B. 167** two hundred million dollars was appropriated to provide the lndal funding for correcting health and **safety** deficiencies of facllides on a prlorlty of need basis until the end of 2004 (Tr. 49+495). In addition under S.B. 9 another \$14 million year will be available for other maintenance and repair needs (Id.). In summary, the State expects to spend \$70 million per year In Public Ouday for the next ten years and "two and \$300 millonn in additional funding for correcdon of defidendes (Tr. 530).

VIII

The following sums under the Capital Outlay Act were distributed or pro)ected in the years indicated for the funding of capital projects In New Mexico School districts (Tr. **425-426**):

1998 - \$17.5 million

1999 - \$33.5 million

2000 \$33 million

2001 - \$103 million

2002 - \$118 million

IX

State Exh. 14, second entry, demonstrates the very substandal Increases In capital funding since 1998 for the plaintiff school districts from the Pubilc Ouday Fund. Since 1998, through August, 2001, the following sums were received by the plaintiff school districts:

Grants-Cbola - \$4,950,000

Gallup-McKinley- \$5,200,000

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Total - \$19,380,000

In October, 2001 the following additional sums from the Public Outlay Fund were distributed to the plaintiff school districts (Tr. 430-4 } 1): ()

Grants-Obola	\$6,000,000
Gallup-McKinley	\$8,100,000
<u>Zun. l .s. .1.,.,7.,.,.,.,00.,.,.,.,.,000.,.,.,.,.</u>	
Total	\$15,800,000

Combining the two amounts results In a total amount of \$35,180,000 having been received by the plaintiff school districts from the Public School Capital Outlay Fund since 1998. It does not Include significant matching funds under **S.B. 9**, and Impact Aid which are also shown on the exhibit.

X

Under **S.B. 16 7** (Pltfs.' Exh. 13 at p. 16), the state must Issue statewide adequacy Standards for facilities applicable to all school districts. The Standards must establish the minimum acceptable () level for the physical construction and capacity of buildings, the educational suitability of facilities, and the need for technological Infrastructure. During the hearing the latest draft of the Standards with revisions up to October 1, 2001 were admitted In evidence as S.M. Exh. 6.

XI

The Standards are too detailed and diverse to summarize the ontent, and plaintiffs' counsel did not have access to them until they were admitted. However, an attachment to the exhibit Indicates that at least five public hearings have been held at various locations in the state, and numerous groups and indMduals have been consulted on matters affecting the Standards. While the State Superintendent of Public Instruction believes that the Standards require a high level of quality in the facilities (Tr. 525), the Public School Capital Outlay Council may waive, supplement, or modify a Standard as needed (Tr. 505). The goal of the Standards Is nQt to achieve uniformity; "our goal Is to achieve a uniform () system» (Tr. 231). The Standards have been developed by many technical experts working with a

subcommittee of the Council (Tr. 509-510). At this time, the Standards are a "work in process" (Tr. 157-158); however, the statute requires that they be issued no later than September 1, 2002 (Pltfs.' Exh.13, p. 16).

XII

Once the Standards are adopted and Issued, school districts may apply to the Capital Ouday Council for the funding of projects (Tr. 140-141, 415-416, 442). Using a computer model and data base the proposals will be ranked according to need based on a comparison of the condition of a facility as compared to the applicable Standard thereby establishing priorities in the funding process (Tr. 467, 484).

XIII

Over forty states have been litigating consdtutional Issues similar to ours regarding the requirement that New Mexico maintains a unifonn_system sufficient for the education of our children. While the wording of the constitutional provisions may vary from ours, It appears that there are basically two approaches for settling the constitutional debate: Equity v. Adequacy. From Dean Desldorlo's perspective, practically all of which I credit and endorse, the equity approach of providing equal-per-student funding does not result In equal education because of the disparities related to special needs throughout the school districts, and the adequacy approach presents the best method for the funding of projects (State Exh. 8, app. Eat p.6). The equity approach also tends to sacrifice local control to some extent (Id. p.7).

In contrast, adequacy standards present fewer practical problems. As Dean Desiderio points out, the "establishment of minimum standards of education deftne(s} what It takes to adequately educate students while Identifying those districts that fall to comply" (Id.). Funding for those districts lacking resources will be provided by the state In order to meet the Standards. He adds that our sister

state Arizona is also required to provide a uniform system for the education of students and highlights the two requirements that must be met in order to withstand a constitutional challenge: 1) there must be adequate facility standards coupled with state funding for the projects not in compliance therewith, and 2) the funding mechanism must not cause substantial disparities between districts. To Dean Desiderio, adequacy standards translate into quality education for every child (Tr. 212). Finally, he states that the "trend in school finance has shifted from equity to adequacy" (State Exh. 8, app. E, p.8).

XIV

It will take at least three to five years in order to bring all facilities in the state up to an adequate level. When this is accomplished, it is contemplated S.B. 9 funding will be at a sufficient level to provide maintenance and repair funding of the facilities for the indefinite future (Tr. 210-211).

XV

The state must continuously monitor to assure that whatever it takes must be done to provide a quality education (Tr. 212). Dean Desiderio believes the standards when adopted will contain provisions affecting at-risk and special education students (Tr. 217). Also, a status report apparently was made to the legislature in December 2001 on the work of the Task Force.

XVI

In 2000 the legislature passed and the governor approved direct appropriations, also known as "pork", for the funding of capital projects in certain school districts having political clout. Similarly, in 2001 in excess of \$28 million of pork was passed by the legislature; however, the governor vetoed this legislation (Pltfs' Exh. 17, p. 3; Exh. 18, p. 2).

XVII

Direct legislative appropriations or "pork" conflict with the constitutional provision which requires that the state provide a sufficient uniform system of education. Dean Desiderio is troubled by

It to the extent that unless changes are made, there wiD be "more and more cases like this" one because the system won't work (Tr. 241).-Similarly, Dr. Forbis Jordan, the State's expert witness, testified that from a finance refonn perspective, the use of pork can not be defended because It contributes to non-uniformity (Tr. 386). Anally, State Senator Kenneth Martinez testified that "pork" should bea recognized equallzadon element In the capital funding fonnula and should be handled In a similar manner to that used In the operadonal budget (Tr. 301-302). I adopt and credit this dted -testimony of Dean Desldorio, Dr. Jordan and Senator Martinez.

XVIII

As noted by Judge Rich In his Memorandum of February 14, 2001 (State Exh. 2, last entry), I also find that the Task Force Report and recommendadons evidences a "substandal and good faith effort" to address his concerns and rulings. Similarly, the work of the legislature In enacdng **S.B. 167**, which appropriates very substantial funds for the purposes described In these findings, is further and continuing evidence of good faith. To this extent, and since Judge Rich specifcally noted that In his memorandum that "any ultimate solution" will require further "legislative consideration and enactment", I find the July 28, 2000 deadline for correccion of the uoconstltutional defidendes to be unrealistic given the vagaries of the legislative process. I further find that all parties are acdng **In good faith** to obtain a sufficient uniform system of education aptly described herein.

XIX

At this point the parties must wait for the Standards to be promulgated so that they may be applied to school districts' Inventory of needs, and be addressed In some priority fashion (Tr. 380). In short, more time ls needed to see how the process develops before Judge Rich should Impose any sancdons•.

XX

All parties to this suit believe that the state has made great strides and efforts in an attempt to remedy the lack of capital funding for the school districts, especially the poorer ones (Tr. 552-554, 556). As Mr. VanAmberg put it: "the current system and as proposed is not too far off" (Tr. 559).

XXI

The attorneys were not only well prepared, but also presented their positions competently and professionally, both at the hearing and in their submissions.

Conclusions of Law

At the time this litigation was commenced, the state's method of financing the capital needs of the school districts violated Article XII, Section 1 of the Constitution in that it created substantial and impermissible disparities among the districts, thereby perpetuating a non-uniform system for the funding of capital projects in our school districts.

II

Since 1998 the state has made a substantial effort to rectify the disparities as outlined in the Findings. While many improvements in our school facilities are still in the planning state, I conclude that at this time the state is in good faith and with substantial resources attempting to comply with the requirements of Judge Rich's previous decisions.

III

Because the use of direct appropriations necessarily removes substantial funds from the capital outlay process where merit and need on a priority basis dictate how funds are to be distributed, the state should take into account in its funding formula these appropriations as an element thereof.

IV

While the state has shown good faith, it should be required to account to this court in detail about the status of all of its efforts and programs to bring the state in compliance with our constitutional requirement. This should include a mechanism for periodic review of the adequacy standards to insure that education needs are not judged by out of date standards. The timing and frequency of such accountings is left to the court.

Respectfully submitted,

Dan A. McKinnon, III
January 14, 2002

Certificate of Service

I certify that on January 14, 2002 I mailed copies of this Report to the Honorable Joseph L. Rich, District Judge, and all counsel of record. I further certify that on the same date I mailed the original of this Report for filing together with a transcript of the hearing, and all exhibits introduced into evidence at the hearing to Ms. Francisca Palochak, Chief Deputy Clerk.


Dan A. McKinnon, III

IN THE ELEVENTH JUDICIAL DISTRICT,
STATE OF NEW MEXICO
COUNTY OF MCKINLEY N.H.

DISTRICT COURT
MCKINLEY COUNTY
N.M.

THE ZUNI PUBLIC SCHOOL DISTRICT
Plaintiffs,

2002 MAY 30 A II: 2C\

THE GALLUP-MCKINLEY SCHOOL DISTRICT
NO. I, et al.,

Plaintiffs-Intervenors

RECEIVED
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-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

ORDER APPROVING REPORT OF SPECIAL MASTER

THIS CAUSE came before the Court pursuant to Rule 1-053 E (2), NMRA 2002. All parties were represented by counsel. Each party was given the opportunity to state its position regarding the Report of the Special Master.

Background

1. This Court entered a Partial Summary Judgment in favor of the Plaintiff-intervenors (Plaintiffs) on October 14, 1999.

2. At the request of Plaintiffs, this Court agreed to and agreed to appoint a Special Master to hear issues and conduct such evidentiary hearings as may be necessary. This was referenced in this Court's Status Conference Memorandum filed on April 24, 2001.

3. The Honorable Dan McKinnon was appointed as Special Master by this Court's Order filed on May 8, 2001.

4. The Special Master conducted an evidentiary hearing which took place over a three-day period beginning October 24, 2001. Hundreds of pages of exhibits were introduced into evidence. Twelve witnesses testified.

5. On January 14, 2002 the Special Master rendered his Report.

6. All Plaintiffs have filed objections to the Report in one form or another.

7. This Court held a hearing on the objections on May 2, 2002.

Standard Of Review

8. Rule 1-053 E (2), NMRA 2002 states in pertinent part:

(2) In an action to be tried without a jury, the Court shall accept the master's findings of fact unless clearly erroneous.

Further,

... the Court after hearing, may adopt the report or may modify it or may reject it in whole or in part or may receive further evidence or may recommit it with instructions.

9. "Clearly erroneous" within the rule that the Trial Court shall accept the Special Master's findings of fact unless they are "clearly erroneous" means findings not supported by substantial evidence. See *Lopez v. Singh*, 53 N.M. 245 (S.C. 1949).

10. If there is any testimony consistent with the Special Master's findings, they must be treated as unassailable. See *Witt v. Skelly Oil Company*, 71 N.M. 411 (S.C. 1963).

11. The Special Master's findings are presumed to be correct and where there is any testimony consistent with the findings, they must be treated as unassailable. See *State ex rel. Reynolds v. Niccum*, 102 N.M. 330 (S.C. 1985).

12 A Trial Court has the authority to consider the Conclusions of Law reached in the Report on a de novo basis. See *Lozano v. GJE Lenkurt, Inc.*, 122 N.M. 103 (Ct. App 1996).

Report of Special Master

13 The Report of the Special Master was based upon his synthesis of the testimony and his critical review of all exhibits. The Special Master had the unique opportunity to view the witnesses to determine their sincerity and credibility.

14 The Special Master clearly labored to present a Report to this Court which was concise, succinct and supported by the record. He has the thanks of this Court for a difficult job well done.

Findings of Special Master

15 The Findings of the Special Master has been reviewed in accordance with the above cited authorities. As to the Findings of Fact of the Special Master, the Court rules as follows:

- a. Finding No. I is adopted.
- b. Finding No. II is adopted.
- c. Finding No. III is adopted.
- d. Finding No. IV is adopted.
- e. Finding No. V is adopted
- f. Finding No. VI is adopted
- g. Finding No. VII is adopted
- h. Finding No. VIII is adopted
- i. Finding No. IX is adopted

- j. Finding No. X is adopted
- k. Finding No. XI is adopted.
- l. Finding No. XII is adopted
- m. Finding No. XIII is adopted.
- n. Finding No. XIV is adopted.
- o. Finding No. XV is adopted.
- p. Finding No. XVI is adopted.
- q. Finding No. XVII is adopted.
- r. Finding No. XVIII is adopted.
- s. Finding No. XIX is adopted.
- t. Finding No. XX is adopted.
- u. Finding No. XXI is adopted.

16. As to the Conclusions of Law of the Special Master, the Court rules as follows:

- a. Conclusion No. I is adopted.
- b. Conclusion No. II is adopted.
- c. Conclusion No. III is adopted.
- d. Conclusion No. IV is adopted.

17. The above Conclusion^c of Law^{;;;} supported by the Findings of Fact and the record in this cause and should be adopted. See *State ex rel. Reynolds*, supra at page 333 and *Witt v. Skelly Oil Company*, supra at page 412.

WHEREUPON, it is;

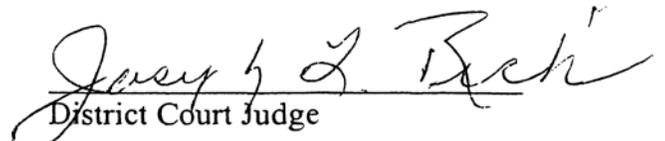
ORDERED, ADJUDGED AND DECREED as follows:

1. The Report of the Special Master is approved as corrected by the State's Motion for Corrections.

2. The objections of the Plaintiffs to the Report are overruled.

3. The Legislature has made some progress since this Court's Partial Summary Judgment but should continue its work in this area.

4. This Court reserves the right to hold status conferences or review of legislative activity subsequent to any session of legislature.


District Court Judge

Impact Aid Districts

Alamogordo Public Schools
Albuquerque Public Schools
Bernalillo Public Schools
Bloomfield Schools
Central Consolidated Schools
Cloudcroft Municipal Schools
Clovis Municipal Schools
Cuba Independent Schools
Dulce Independent Schools
Española Public Schools
Farmington Municipal Schools
Gallup-McKinley County Schools
Grants-Cibola County Schools
Jemez Mountain Public Schools
Jemez Valley Public Schools
Las Cruces Public Schools
Los Alamos Public Schools
Los Lunas Public Schools
Magdalena Municipal Schools
Maxwell Municipal Schools
Peñasco Independent Schools
Pojoaque Valley Public Schools
Portales Municipal Schools
Raton Public Schools
Ruidoso Municipal Schools
Taos Municipal Schools
Tularosa Municipal Schools
Zuni Public Schools

Section 7

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

Public school *capital outlay* funding, that is, funding used to purchase *capital assets* like buildings (as opposed to operating funds that are used to pay ongoing *expenses that are not capital assets*) is both a local and a state responsibility in New Mexico.

School districts can generate capital outlay revenues *from the state* through two statutory measures: one that guarantees a level of funding based on a district's ability to support its capital outlay needs through local property taxes, and another that provides funding to meet state adequacy standards for school facilities.

School districts can generate capital outlay revenues *locally* from the sale of bonds, direct levies, earnings from investments, rents, sales of real property & equipment, and other miscellaneous sources.

DETAILS ON STATE SOURCES OF REVENUE:

Public School Capital Improvements Act:

Also called "SB9" or the "two-mill levy," this funding mechanism allows districts, with voter approval, to impose a levy of up to two mills¹ for a maximum of six years.

Participating districts are guaranteed a certain level of funding supplemented with state funds if the local tax effort does not generate the guaranteed amount. The "program guarantee" is based on the school district's 40th day total program units² multiplied by the matching dollar amount (\$70 per program unit, plus consumer price index adjustments) multiplied by the mill rate stated in the voter approved resolution. The total revenue generated by the two-mill levy is subtracted to determine the amount of "matching," or guarantee funds the district will receive from the state (see also Public School Capital Improvements Act under "Local Support").

The Public School Capital Improvements Act also guarantees each district whose voters agree to impose the levy a minimum distribution from state funds of approximately \$5 per mill per unit (with yearly adjustments based upon the consumer price index).

Public School Capital Outlay Act:

Enacted in 1975 and formerly called "critical capital outlay," this funding mechanism has provided for state funding of critical school district capital outlay needs that could not be met by school districts after they had exhausted other sources of funding. Generally, these were districts that had imposed the SB9 levy and were bonded to "capacity." Amendments enacted beginning in 2003, however, have changed the former "critical capital outlay" process to a new standards-based process that all school districts may access regardless of bonded indebtedness. The new

¹ A "mill" is \$.001. A mill levy is the number of dollars a taxpayer must pay for every \$1,000 of assessed value of taxable real property. In New Mexico, one third of the assessed value of qualifying real property is taxable, so a two mill levy would cost a property owner \$2.00 for each \$1,000 of taxable assessed value. A property worth \$100,000 in assessed value would have a taxable value of \$33,000. A two mill levy would therefore cost this property owner \$66.00 (that is, \$2.00 x 33 = \$66.00)

² On average, a student generates approximately two program units.

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

process is based on the public school facilities adequacy standards that the Public School Capital Outlay Council (PSCOC) adopted in September 2002.

Provided for in statute, the PSCOC is required to investigate all applications for grant assistance from the Public School Capital Outlay Fund and determine grant amounts for each qualifying applicant district. The council's membership consists of the following representatives (or their designees):

- **Secretary of the Department of Finance & Administration (DFA)**
- **Secretary of Education**
- **Governor**
- **President of the New Mexico School Boards Association**
- **Director of the Construction Industries Division**
- **President of the Public Education Commission**
- **Director of the Legislative Education Study Committee**
- **Director of the Legislative Finance Committee**
- **Director of the Legislative Council Service**

Through legislation enacted in 1999, 2001, and 2003, and later amended, the standards-based public school capital outlay program was developed and established partially in response to a 1998 lawsuit filed in state district court by the Zuni Public Schools and later joined by the Gallup-McKinley County Public Schools and the Grants-Cibola County Public Schools. State district court Judge Joseph Rich found, in a partial summary judgment rendered in October 1999, that, through its public school capital outlay funding system, which relied primarily upon local property tax wealth to fund public school capital outlay, the state was violating that portion of the state constitution that guarantees establishment and maintenance of a "uniform system of free public schools sufficient for the education of ...all children of school age" in the state.

In 2001, the legislature also established a Deficiencies Corrections Program (DCP) to identify and correct serious deficiencies in all public school buildings and grounds that may adversely affect the health or safety of students and school personnel. All districts received DCP funding based on evaluation of deficiencies. Currently, all districts' DCP projects are completed or near completion.

In 2003, the legislature enacted a state share funding formula to take into account the availability of school district revenues from both bond levies and direct mill levies that support capital outlay. Relying primarily on the relative property tax wealth of a school district as measured by assessed property tax valuation per student, the funding formula calculation also takes into account the total mill levy applicable to residential property of the district for education purposes. The formula recognizes that the maximum state share of the most property-poor districts in the state can be a total of 100 percent state funding. The overall formula provides approximately an average state share for all districts of approximately 50 percent, while providing for a minimum state share of 10 percent.

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

Also in 2003, the legislature created the Public School Facilities Authority (PSFA) to serve as staff to the PSCOC and, under PSCOC oversight, to administer the public school capital outlay standards-based program, which was implemented for the first time in 2004. The PSCOC developed the New Mexico Condition Index (NMCI), which ranks every facility in every school district based upon relative need, from the greatest to the least. The current NMCI database includes all 89 school districts, approximately 800 public school buildings in these districts, and 65,000 separate, distinct systems in those buildings. In all, about 200,000 specific line items feed into nine weighted categories. Working with PSFA staff, each school district is responsible for updating its respective buildings' database as projects are funded.

Each year, the PSCOC updates and publishes the NMCI-ranked list, which includes the estimated cost of repair or replacement of each need on the list. In 2010, the total cost of repair or replacement for all of the state's school district facilities was about \$3.4 billion for existing facilities. It did not include estimated costs for constructing new facilities in high-growth areas. Since the state lacks the resources to fund all facilities' needs at once, each year, the PSCOC works down from the top of the list to fund needs as available revenues allow. Once the need has been funded, it drops down to the bottom of the ranked list, and lower level needs accordingly move up in priority.

Within the ranked needs database, deficiencies are divided into categories. Categories with higher importance, including life, safety, or health needs, get higher relative weights, placing those projects higher on the priority list.

NMCI Ranking Categories and Weights:

	<i>Data Category</i>	<i>Weight</i>
1	Adequacy, life, safety, health	3.50
2	Potential mission impact/degraded	1.50
3	Mitigate additional damage	2.00
4	Beyond expected life	0.25
5	Grandfathered or state/district recommended	0.50
6	Adequacy: facility	1.00
7	Adequacy: space	3.00
8	Adequacy: equipment	0.50
9	Normal—within lifecycle	0.25

In addition, adequacy of space is highly weighted so that districts' needs generated by population growth also move those projects higher on the priority list.

The primary source of state funding for the standards-based process is the issuance of Supplemental Severance Tax Bonds (SSTBs). These bonds are issued by the state Board of

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

Finance and paid for with revenue realized from taxes levied upon the extraction of oil and natural gas. Legislative reauthorization for the issuance of Supplemental Severance Tax Bonds on a year-to-year basis is not required, a condition that makes SSTBs a dedicated funding stream for public school capital outlay. Since its beginning in 2003, the standards-based funding process has provided over \$1.4 billion in state funding for public school capital outlay.

Lease Assistance Payments:

State statute authorizes the PSCOC to make grants to school districts and charter schools from the Public School Capital Outlay Fund to assist with lease payments for classroom space. The grants amount to the lesser of the actual lease payment or \$700 per student (adjusted yearly based on the Consumer Price Index (CPI)).

Direct Legislative Appropriations:

Sponsored by individual legislators, direct legislative appropriations are capital outlay project funding targeted for specific projects within the school district. Revenue sources can include the general fund, severance tax bonds, or statewide general obligation bonds. For FY 09, the legislature appropriated approximately \$39 million (which was reduced to approximately \$25.9 million after executive vetoes) from the general fund and from the sale of severance tax bonds for capital outlay projects and equipment in public school districts.

In response to state district court findings related to the Zuni Lawsuit regarding the disequalizing effect of direct legislative appropriations for capital outlay expenditures for school districts or individual schools, the 2003 legislature enacted a measure to require that an offset be applied against the state share of funds awarded to a school district by the PSCOC for all capital outlay projects (including those for educational technology) beginning with the 2003 legislative session. The offset is an amount based on the state share formula equaling 100 percent minus the state share percentage calculated by the formula, times the amount of the legislative appropriation, as shown in the example below:

Example of How the Legislative Offset Works:

Legislative appropriation to a school	\$1,000
PSCOC award to that school's district	\$2,000
That district's local match percent	40%
Offset reduction in district's PSCOC award calculation (\$1,000 x 40%)	(\$400)
District's net PSCOC award amount (\$2,000 - \$400)	\$1,600
Total funds received by district (\$1,000 + \$1,600)	\$2,600

The most significant effect of the offset is not to reduce total funds that the district receives, but to potentially reduce funds available for higher priority needs, if the direct appropriation was for a lower-priority project than projects for which the district had applied for PSCOC award funding. In this case, the higher priority projects would have funding levels reduced by the amount of the offset.

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

DETAILS ON LOCAL SOURCES OF REVENUES:

Local General Obligation (GO) Bonds:

GO bonds allow local school districts to seek voter approval to raise revenues to erect, remodel, make additions to, or furnish school buildings; to purchase or improve school grounds; to purchase computer hardware or software for student use in the classroom; or any combination of these purposes. Each district's issuance of bonds is subject to the constitutional (Article IX, Section 11, NM Constitution) limit of six percent of the assessed valuation of the district. Prior to the bond election, the district must request that the Public Education Department (PED) verify the district's remaining bonding capacity.

If the election is successful, the local school board, subject to the approval of the Attorney General, may begin to issue the bonds. The authorized bonds must be sold within four years of voter approval.

Public School Capital Improvements Act:

Commonly referred to as "SB9" or the "two-mill levy," this funding mechanism allows school districts to ask voters to approve a levy of up to two mills for a maximum of six years.

Funds generated through imposition of the two-mill levy may only be used to:

- Erect, remodel, make additions to, provide equipment for, or furnish public buildings;
- Purchase or improve public school grounds;
- Maintain public school buildings or public school grounds, including the purchase or repair of maintenance equipment, participation in the facility information management system (FIMS), make payments under contracts with regional education cooperatives (RECs) for maintenance support services and expenditures for technical training and certification for maintenance and facilities managements personnel, excluding salaries of school district employees;
- Purchase student activity buses for transporting students to and from extracurricular activities; and/or
- Purchase computer software and hardware for student use in classrooms.

The Public School Buildings Act:

Often referred to as HB33, the Public School Buildings Act allows districts to ask voters to approve the imposition of up to 10 mills for a maximum of six years on the net taxable value of property in the district.

HB33 funds may only be used to:

- Erect, remodel, and make additions to, provide equipment for, or furnish public school buildings;
- Make payments in accordance with a financing agreement entered into by a school district or a charter school to lease a building or other real property with an option to purchase for a price that is reduced according to payments made;

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

- Purchase or improve school grounds;
- Purchase activity vehicles to transport students to and from extracurricular activities (This authorization does not apply to the Albuquerque school district); and
- Pay for administration of public school capital outlay projects up to five percent of total project costs.

A limitation to the use of HB33 requires that the voter-authorized HB33 tax rate, when added to the tax rates for servicing the debt of the school district and the rate authorized under the Public School Capital Improvements Act (SB9), cannot exceed a total of 15 mills. If so, the HB33 rate would be adjusted downward to compensate. This funding mechanism is most useful for districts with high assessed valuation and low bonded indebtedness.

Educational Technology Equipment Act:

Enacted in 1997, the *Educational Technology Equipment Act* provides the enabling legislation to implement a constitutional amendment approved by voters in 1996 to allow school districts to create debt, without submitting the question to voters, to enter into a lease-purchase agreement to acquire educational technology equipment.

Public Building Energy Efficiency and Water Conservation Act:

This is a self-funded program that allows school districts to enter into a guaranteed utility savings contract with a qualified provider to reduce energy, water, or conservation-related operating costs, if the cost of the program does not exceed the cost savings over a period of not more than ten years.

DETAILS ON FEDERAL SOURCES OF REVENUES

Impact Aid Funds:

The federal government provides certain funds to school districts in lieu of local property taxes for children residing on federal lands or children having parents working on federal property.

Forest Reserve Funds:

Fifty-seven school districts in 22 New Mexico counties receive Forest Reserve funds. The counties in which these school districts are located receive 25 percent of the net receipts from operations (primarily timber sales) within their respective reserve areas.

DETAILS ON MISCELLANEOUS SOURCES OF REVENUES

Districts can also derive capital outlay funds from such sources as donations, earnings from investments, rent, and sale of real property and equipment. The legislature can also appropriate limited funds for capital outlay emergencies to the Public Education Department (PED) for distribution to public school districts, based upon need.

Section 8

PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES

Funding Source	Voter Approval?	Maximum Levied	Time	Receipt of Payments	Repay w/ Interest?	Applies to Charter Schools?	Specify Projects?	Include Maintenance?	Yield Control?
G.O. Bonds (22-18-1 <i>et seq.</i> NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds are sold	Yes	No	Yes	No	No
Public School Capital Improvements Act ("SB 9" or "2-mill levy") (22-25-1 <i>et seq.</i> NMSA 1978)	Yes	2 mills plus state guarantee for qualifying districts	Up to 6 years	Payments from county treasurer as collected-- guarantee portion from PSCOA SSTBs	No	Yes—per student basis	Yes	Yes, except for salaries	Yes
Public School Capital Outlay Act (Standards- Based Process) (22-26-1 <i>et seq.</i> NMSA 1978)	No	State & local shares determined by statutory formula	Districts may apply yearly depending on NMFCI ranking	Awarded on a yearly cycle; qualified distrs may apply for out-of- cycle phase funding	No	Yes—after first renewal	Yes	No	No
Public School Buildings Act ("HB 33") (22-24-1 <i>et seq.</i> NMSA 1978)	Yes	Up to 10 mills —Limited to 15 mills max from all sources	Up to 6 years	Payments from county treasurer as collected	No	Yes—per student basis	Yes	No	Yes
Education Technology Equipment Act (6-15A-1 <i>et seq.</i> NMSA 1978)	No	Amt levied must be included in 6% constitutional limit	5 years	Lump sum as bonds are sold	Yes	No	Yes	No	No
Technology for Education Act (22-15A-1 <i>et seq.</i> NMSA 1978)	No	Legislative appropriation	Yearly	No appropriation to the fund & no distribu- tion to districts for several years	No	No	Yes	No	No
Direct Appropriations	No	N/A	Generally 3 years	Stipulated in legislation	No: requires offset against PSCOC grants	Yes	Yes	No	No
Public School Lease Purchase Act (22-26A-1 <i>et seq.</i> NMSA 1978)	Yes—also req PED approval	Depends on cost of buildings or other real property	30 years maximum	As approved taxes are collected	Yes—Interest paid to leaseholder	Yes, but local board must submit tax question to voters	Yes	No	No

Public School Capital Outlay Statutory Guide

"Charter Schools Act"	Chapter 22, Article 8B NMSA 1978
"Public School Capital Outlay Act"	Chapter 22, Article 24 NMSA 1978
"Public School Capital Improvements Act"	Chapter 22, Article 25 NMSA 1978
"Public School Buildings Act"	Chapter 22, Article 26 NMSA 1978

Full text of the acts listed above is included on the New Mexico Legislature web site (nmlegis.gov) in the Public School Capital Outlay Oversight Task Force *Resources* link.

Section 9



NEW MEXICO DEPARTMENT OF
FINANCE & ADMINISTRATION

**LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
PROPERTY TAX FACTS FOR TAX YEAR 2020**

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Introduction

The Property Tax Facts (“Facts”) are intended to primarily help analysts, legislators and others understand the probable fiscal impact of proposed legislation changes to current New Mexico property tax statutes.

Information in this document is derived primarily from three sources: 1) rate certificates developed annually by the Local Government Division of New Mexico Department of Finance and Administration (DFA); 2) “Abstract” forms containing statistical summaries provided by county assessors; and 3) data supplied by the State Assessed Bureau, Property Tax Division ¹ of the New Mexico Taxation and Revenue Department (TRD).

This publication provides a series of charts and tables depicting 1) distribution of New Mexico tax obligations or revenues, assuming 100 percent collection; 2) various statewide aggregates by county, such as net taxable value and tax obligations; 3) various types of rate data; 4) property tax information pertaining to municipalities. In some cases, the order of presentation of the charts and tables varies from the above due to space considerations.

Since readers of the report may not be familiar with New Mexico’s property tax system, explanatory notes pertaining to figures and tables in the document are provided, beginning on page 4.

¹The State Assessed Bureau of the Taxation and Revenue Department’s Property Tax Division is also sometimes called the “Central Assessed Bureau”. It assesses property that is complex and difficult by nature to appraise or is located in more than one county. Examples include railroad and mineral extraction properties.

Table and Chart Notes

Table 1: Net Taxable Value by County

The net taxable value of New Mexico property is expected to total approximately \$70.4 billion in Tax Year 2020². Approximately \$38.6 billion (54.9%) consists of residential property. Roughly 28.6% or \$20.1 billion consists of traditional nonresidential property. The remaining 16.6% or 11.6 billion is property associated with mineral extraction, property commonly referred to as ad valorem production and production equipment.³

Table 2: Obligations by County

In Tax Year 2020 the property tax system is expected to generate approximately \$2.0 billion in tax obligations revenues assuming 100% collection.⁴ The distribution within property categories is similar to that of net taxable value with 56.1% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (29.9%) and mineral extraction production and equipment (14.1%).

Table 3: Distribution of Obligations by Recipient

Recipients include counties, municipalities, school districts and other entities – hospitals, institutions of higher education and various special districts. Revenues have been distributed roughly as follows: 30.7% to counties; 13.7% to municipalities; 33.0% to school districts; 10.2% to higher education and 7.8% to hospitals and other entities. About 4.6% of the revenues have financed voter-approved capital construction projects administered by the State Board of Finance. The distributions vary annually in response to rate changes authorized by voters and governing bodies – primarily municipal councils and county commissions. Distributions also vary substantially with property location, as shown in later sections of this report.

Table 4: Uses of Property Tax Obligations by Major Recipients

Data in this table portray the distribution of recipient uses calculated from figures in Table 3. Approximately 91.5% and 66.0% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 7.0% and 32.2% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.8%, fund operations. Remaining school district revenues pay for capital construction projects.

Table 5: Distribution of Net Taxable Value in and Outside Municipalities

The net taxable value of properties within municipalities account for 51.2% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 48.8% of this total. 72.6% of the net taxable value in municipalities is residential property, and 27.4% is nonresidential. Conversely, only 36.3% of the net taxable value outside municipalities is residential and 63.7% is non-residential. Of the \$70.4 billion in total net taxable value, 54.9% is residential, and 45.1% is nonresidential.

²Section 7-35-2 P, New Mexico Statutes Annotated, defines the term “tax year” as calendar year.

³For a description, please see the Taxation and Revenue Department web site at:

<http://www.tax.newmexico.gov/Tax-Library/Economic-and-Statistical-Information/Pages/Oil-Natural-Gas-and-Mineral-Extraction-Taxes.aspx>

⁴Please see Table 10 for 3-year average collection rates reported by County Treasurers.

Table 6: Weighted Average Property Tax Rates by County in Mills

The data displays average property tax rates for a particular class of property – residential or non-residential -- weighted in proportion to taxable value of the tax district in which the rates appear. The Certificates of Tax Rates serve to illustrate the calculation.

Table 7: Approximate Property Tax Obligations -- Percent of Assessed Value

Although not apparent, data in Table 7 are actually rates without the mill designation. Rates in many states are expressed as the ratio or tax obligations to the assessed or market value. Assessed value in New Mexico is three times net taxable value, plus exemptions. Assuming no exemptions, and multiplying net taxable value by three, generates an estimate of assessed value. By adjusting the data for the state's \$2,000 head of household exemptions and \$4,000 veterans exemptions produces data smaller than, but similar to, those in Table 7. In any case, property tax obligations currently average slightly less than one or 1.000% of net taxable value, as shown in the final figure in Table 7.

Table 8: County Operating Rates -- Imposed, Actual and Remaining Authority

Article 8, Section 2 of New Mexico's constitution limits property tax rate totals that have not been approved by voters to 20 mills. New Mexico statutes distribute the rate totals as follows: 11.85 mills to counties, 7.65 mills to municipalities, and .5 mills to school districts ($11.85 + 7.65 + .5 = 20$). Hence governing bodies of counties, municipalities and school districts may impose the rates listed above without voter approval.⁵ When entities impose the maximum authorized rates, they possess no remaining rate authority.

The first two columns of Table 8 display actual or "post yield control" county operating rates – rates resulting after the imposed rate has filtered through the yield control formula, reduces the rate in response to reassessment. Since yield control has had a greater impact on residential rates than non-residential rates, nonresidential operating rates are almost always higher than their residential counterparts. Actual rates will not exceed the imposed rate.

Ad Valorem Production and Equipment rates are essentially always the same as the imposed rates, because they are not subject to yield control.

At the current date, the majority (67%) of counties have already imposed the maximum allowable rate.

Table 9: Per Capita Obligations by County

Obligations per person average about \$994 statewide. High per capita figures for a particular jurisdiction typically reflect high rates or high taxable values of properties to which the rates are applied. High figures for Harding County, for example, reflect its extremely small population, coupled with relatively high ad valorem tax collections. The large Lincoln County tax per capita amount is probably due to absentee property ownership in Lincoln's resort areas. The tax per person is simply the total tax obligations associated with properties in a given area divided by the population of permanent residents in the area. The figure is high when much of the property in a particular area is owned by individuals who do not live in the area.

⁵Voter-approved rates are used primarily to service debt on capital construction projects, although some may be used for operating purposes. About half the state's existing rates were approved by voters.

Table 10 County Collection Rates

Counties collect all of the state’s property tax revenues except payments against ad valorem production and equipment obligations. When tax bills remain unpaid for three or more years, the associated properties are offered for sale by the TRD’s Delinquent Property Bureau. Proceeds of the sales, other than penalty and interest retained by TRD, are distributed to property tax recipients.

Tables 11 and 12: Net Taxable Value and Obligations by County – Percent of State Total

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.32% of the state’s population. That county’s total net taxable value of property taxpayers represents only 24.7% of the state’s total. When ad valorem production and equipment value is excluded in the net taxable value total, Bernalillo County net taxable value totals approximately 30.1% of the statewide total, (which is very close to the county’s share of the state population). The largest concentration of mineral extraction properties are in, Eddy, Lea, San Juan and Rio Arriba counties. However, very small portions of the state’s residential tax base are in these counties. Perhaps the most dramatic data in Table 12 is the 46.5% of statewide residential property tax obligations accruing to Bernalillo County residents. That is due to the relatively high rates in that county. Taxpayers in Bernalillo, Dona Ana, Sandoval and Santa Fe counties account for about 51.17% of the state’s population but pay about 75.1% of its residential property taxes.

Figure 1: County Population Estimates*: Rank and Percent of State Total

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	679,590	1	32.32%	McKinley	70,330	8	3.34%
Catron	3,533	31	0.17%	Mora	4,566	27	0.22%
Chaves	64,104	10	3.05%	Otero	67,700	9	3.22%
Cibola	26,801	17	1.27%	Quay	8,396	26	0.40%
Colfax	11,903	24	0.57%	Rio Arriba	38,716	13	1.84%
Curry	49,915	12	2.37%	Roosevelt	19,901	19	0.95%
De Baca	1,840	32	0.09%	San Juan	146,415	4	6.96%
Dona Ana	218,836	2	10.41%	San Miguel	126,122	5	6.00%
Eddy	58,252	11	2.77%	Sandoval	27,969	15	1.33%
Grant	27,862	16	1.33%	Santa Fe	149,635	3	7.12%
Guadalupe	4,419	28	0.21%	Sierra	11,076	25	0.53%
Harding	657	33	0.03%	Socorro	17,193	22	0.82%
Hidalgo	4,242	29	0.20%	Taos	32,513	14	1.55%
Lea	71,570	7	3.40%	Torrance	15,923	23	0.76%
Lincoln	19,860	20	0.94%	Union	4,090	30	0.19%
Los Alamos	18,856	21	0.90%	Valencia	75,427	6	3.59%
Luna	24,444	18	1.16%	TOTAL	2,102,656		100.00%

*Source: New Mexico County Populations from UNM GPS 2019 Population Estimates by Counties
<https://gps.unm.edu/pru/estimates>

Tables 13 and 14: Net Taxable Value and Obligations by County, Percent of County Total

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. About 86.2% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 7.0% in Harding County. Ad Valorem production and equipment represents 60.7% of net taxable value in Eddy County and 70.4% in Lea County. Differences in relative shares of obligations, compared to net taxable value among counties, reflect 1) impacts of the yield control formula; 2) number of jurisdictions that extend across state lines; and 3) impacts of some tax collecting entities, (i.e. various community colleges) not imposing taxes in all jurisdictions within a particular county.

Tables 15 and 16: Obligations for County Operating and Debt Service Purposes

Obligations for operating purposes range from a high of \$137.7 million in Bernalillo County to a low of \$866.8 thousand in De Baca County. On a statewide per capita basis, obligations average about \$279. Ten counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$22.0 million and Santa Fe County is second at approximately \$16.5 million.

Figure 2: Rate Location Map (Page 17)

Figure 2 illustrates the approximate location of “tax districts” within counties. It does not sketch municipal boundaries, though the map indicates approximate municipal locations. NM Taxation and Revenue Division’s Information Systems Bureau publishes this information on their website and can be accessed by the following link: <http://www.tax.newmexico.gov/Businesses/maps.aspx>

Table 17: Rates by Location

Table 17 reflects over 500 rate totals in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 42.045 and 46.826 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 8.935 mills. The lowest nonresidential rate of 14.185 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (38.627mills), applies to properties within the City of Eunice in Lea County. The lowest, (14.210 mills), is applied to properties in an unincorporated area of Chaves County.

Table 18: New Mexico’s 106 Municipalities – Their Associated Counties

This table lists all New Mexico municipalities and the counties in which they exist. Tax Year 2017 was the first year reporting the incorporated areas for the Town of Edgewood that are within Bernalillo and Sandoval Counties. Although the Town of Edgewood’s incorporated boundaries are in three counties – Bernalillo, Sandoval and Santa Fe – the majority (or approximately 99.6%) of Edgewood’s net taxable value is in Santa Fe County.

Table 19: Municipal Operating Rates – Imposed, Actual and Remaining Authority

Article 8, Section 2 of New Mexico’s constitution limits property tax rate totals that have not been approved by voters to 20 mills. New Mexico statutes distribute the rate totals as follows: 11.85 mills to counties, 7.65 mills to municipalities, and .5 mills to school districts ($11.85 + 7.65 + .5 = 20$). Hence governing bodies of counties, municipalities and school districts may impose the rates listed above without voter approval.⁶ When entities impose the maximum authorized rates, they possess no remaining rate authority. At the current date, the majority of municipalities have already imposed the maximum allowable rate.

The first two columns of Table 19 display actual or “post yield control” municipal operating rates – rates resulting after the imposed rate has filtered through the yield control formula, reduces the rate in response to reassessment. Since yield control has had a greater impact on residential rates than non-residential rates, nonresidential operating rates are almost always higher than their residential counterparts. Actual rates will not exceed the imposed rate.

Ad Valorem Production and Equipment rates are essentially always the same as the imposed rates, because they are not subject to yield control.

Multiplying the maximum 7.65 mill rate by 106 municipalities and comparing the result with the sum of rates imposed by municipalities suggests that 64.90% percent of the total rate authority has been imposed by the state’s municipal governments. This is slightly lower than the percent of counties imposing their maximum and is probably due to significant reliance by municipalities on gross receipts taxes instead of property taxes to fund operations.

⁶Voter-approved rates are used primarily to service debt on capital construction projects, although some may be used for operating purposes. About half the state’s existing rates were approved by voters.

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Table 20: Net Taxable Value by Municipality

Net taxable value of New Mexico's municipalities totals \$36.0 billion, if Los Alamos is not included, and \$36.9 billion if Los Alamos is included in the total. That value represents approximately 52.3% of the state's total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of \$14.3 billion in Albuquerque, to a low of \$720.5 thousand in Grady. Net taxable value is less than \$1 million in each of 2 municipalities: (Grady and Grenville). Net taxable value is distributed between \$1 million and \$10 million in 28 municipalities, between \$10 million and \$100 million in 42 municipalities and between \$100 million and \$1 billion plus in 34 municipalities. There are 106 incorporated municipalities in the state.

Tables 21 and 22: Obligations for Operating and Debt Service Purposes by Municipality

Municipal operating revenues will total approximately \$188.8 million in 2020 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$91.1 million, which is slightly less than half of the \$188.8 million municipal total in 2020. Rio Rancho's approximate \$18.2 million in obligations for operating purposes was the state's next largest amount in 2020. Anthony, Kirtland, and Los Ranchos de Albuquerque did not impose operating rates in Tax Year 2020.

Only 19 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 76.93% of this debt is paid by owners of residential property. The resulting approximately \$92.0 million in obligations represents about 4.41% of statewide property tax obligations.

**Department of Finance and Administration
Property Tax Facts 2020 Tax Year**

**Table 1
Net Taxable Value for Property Tax Purposes by New Mexico County 2020 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$17,424,109,032	\$13,627,654,843	\$3,796,454,189	\$17,424,109,032			
Catron	\$132,607,685	\$84,006,108	\$48,601,577	\$132,607,685			
Chaves	\$1,296,382,723	\$720,194,458	\$527,708,595	\$1,247,903,053	\$39,205,037	\$9,274,633	\$48,479,670
Cibola	\$351,204,529	\$151,010,529	\$200,194,000	\$351,204,529			
Colfax	\$652,203,751	\$413,373,456	\$220,382,049	\$633,755,505	\$15,586,618	\$2,861,628	\$18,448,246
Curry	\$976,477,817	\$605,840,566	\$370,637,251	\$976,477,817			
De Baca	\$94,127,082	\$17,945,867	\$76,181,215	\$94,127,082			
Dona Ana	\$4,745,019,064	\$3,359,617,040	\$1,385,402,024	\$4,745,019,064			
Eddy	\$7,763,196,980	\$824,672,761	\$2,230,001,715	\$3,054,674,476	\$3,864,120,595	\$844,401,910	\$4,708,522,504
Grant	\$818,453,839	\$460,671,682	\$203,893,058	\$664,564,740	\$153,889,099		\$153,889,099
Guadalupe	\$179,990,505	\$36,538,272	\$143,452,233	\$179,990,505			
Harding	\$81,901,245	\$5,719,392	\$55,779,156	\$61,498,548	\$17,036,419	\$3,366,278	\$20,402,697
Hidalgo	\$186,288,666	\$26,721,579	\$159,567,087	\$186,288,666			
Lea	\$8,387,276,176	\$677,962,923	\$1,806,921,174	\$2,484,884,097	\$4,798,856,847	\$1,103,535,232	\$5,902,392,079
Lincoln	\$1,368,753,323	\$955,046,049	\$413,707,274	\$1,368,753,323			
Los Alamos	\$830,181,892	\$715,999,540	\$114,182,352	\$830,181,892			
Luna	\$617,341,001	\$268,626,018	\$348,714,983	\$617,341,001			
McKinley	\$821,657,547	\$263,345,226	\$557,985,248	\$821,330,474	\$285,390	\$41,684	\$327,073
Mora	\$151,556,197	\$80,590,886	\$70,965,311	\$151,556,197			
Otero	\$1,261,048,104	\$856,973,592	\$404,074,512	\$1,261,048,104			
Quay	\$232,899,353	\$87,069,916	\$144,248,845	\$231,318,761	\$1,320,846	\$259,747	\$1,580,592
Rio Arriba	\$1,194,459,394	\$526,630,931	\$398,272,424	\$924,903,355	\$222,477,639	\$47,078,400	\$269,556,039
Roosevelt	\$458,713,963	\$185,945,506	\$257,970,723	\$443,916,229	\$12,136,860	\$2,660,874	\$14,797,734
San Juan	\$3,621,318,780	\$1,519,473,466	\$1,659,071,209	\$3,178,544,675	\$363,818,126	\$78,955,979	\$442,774,105
San Miguel	\$648,999,184	\$435,188,345	\$213,810,839	\$648,999,184			
Sandoval	\$3,971,451,961	\$2,978,262,573	\$929,662,039	\$3,907,924,612	\$51,322,352	\$12,204,997	\$63,527,349
Santa Fe	\$7,785,631,537	\$6,168,903,780	\$1,616,727,757	\$7,785,631,537			
Sierra	\$320,888,780	\$187,704,614	\$133,184,166	\$320,888,780			
Socorro	\$287,935,768	\$152,200,691	\$135,735,077	\$287,935,768			
Taos	\$1,598,547,590	\$975,344,793	\$623,202,797	\$1,598,547,590			
Torrance	\$440,730,077	\$181,821,412	\$258,908,665	\$440,730,077			
Union	\$199,290,243	\$41,602,400	\$122,672,972	\$164,275,372	\$29,123,875	\$5,890,996	\$35,014,871
Valencia	\$1,570,396,451	\$1,078,783,881	\$491,612,570	\$1,570,396,451			
Total	\$70,471,040,239	\$38,671,443,095	\$20,119,885,086	\$58,791,328,181	\$9,569,179,702	\$2,110,532,356	\$11,679,712,058
Percent	100.0	54.9	28.6	83.4	13.6	3.0	16.6

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

**Table 2
Property Tax Obligations¹ by New Mexico County 2020 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$715,434,689	\$544,372,887	\$171,061,802	\$715,434,689			
Catron	\$2,328,714	\$1,422,868	\$905,846	\$2,328,714			
Chaves	\$30,124,726	\$15,386,121	\$13,569,219	\$28,955,340	\$945,070	\$224,316	\$1,169,386
Cibola	\$11,732,667	\$4,733,912	\$6,998,756	\$11,732,667			
Colfax	\$17,610,457	\$11,292,722	\$5,909,261	\$17,201,984	\$345,377	\$63,097	\$408,474
Curry	\$22,206,684	\$13,944,146	\$8,262,538	\$22,206,684			
De Baca	\$2,108,860	\$423,475	\$1,685,385	\$2,108,860			
Dona Ana	\$142,826,432	\$97,252,787	\$45,573,644	\$142,826,432			
Eddy	\$170,747,713	\$18,199,015	\$51,096,614	\$69,295,628	\$83,242,520	\$18,209,565	\$101,452,084
Grant	\$14,860,146	\$7,061,671	\$4,311,732	\$11,373,404	\$3,486,743		\$3,486,743
Guadalupe	\$4,942,907	\$972,661	\$3,970,245	\$4,942,907			
Harding	\$2,048,390	\$113,955	\$1,405,361	\$1,519,316	\$441,805	\$87,269	\$529,074
Hidalgo	\$3,963,753	\$508,899	\$3,454,854	\$3,963,753			
Lea	\$235,313,616	\$18,166,924	\$53,414,441	\$71,581,364	\$133,125,021	\$30,607,231	\$163,732,251
Lincoln	\$34,297,074	\$22,854,927	\$11,442,147	\$34,297,074			
Los Alamos	\$20,829,374	\$17,564,901	\$3,264,473	\$20,829,374			
Luna	\$14,256,775	\$6,103,982	\$8,152,793	\$14,256,775			
McKinley	\$27,620,122	\$8,610,084	\$18,999,647	\$27,609,731	\$9,067	\$1,324	\$10,391
Mora	\$2,879,005	\$1,287,235	\$1,591,770	\$2,879,005			
Otero	\$31,130,077	\$19,609,078	\$11,520,999	\$31,130,077			
Quay	\$6,366,558	\$2,300,586	\$4,030,401	\$6,330,987	\$29,726	\$5,846	\$35,571
Rio Arriba	\$28,791,410	\$10,729,906	\$9,920,348	\$20,650,254	\$6,730,820	\$1,410,336	\$8,141,156
Roosevelt	\$10,360,280	\$4,292,789	\$5,762,578	\$10,055,367	\$250,105	\$54,808	\$304,913
San Juan	\$92,577,078	\$36,968,077	\$43,589,361	\$80,557,439	\$9,876,418	\$2,143,221	\$12,019,639
San Miguel	\$15,524,591	\$9,276,251	\$6,248,340	\$15,524,591			
Sandoval	\$128,719,854	\$96,075,161	\$30,937,776	\$127,012,937	\$1,378,980	\$327,936	\$1,706,916
Santa Fe	\$193,856,865	\$142,794,131	\$51,062,734	\$193,856,865			
Sierra	\$7,705,346	\$4,432,377	\$3,272,969	\$7,705,346			
Socorro	\$8,872,951	\$4,622,640	\$4,250,311	\$8,872,951			
Taos	\$28,986,992	\$15,310,382	\$13,676,610	\$28,986,992			
Torrance	\$10,022,636	\$4,219,523	\$5,803,113	\$10,022,636			
Union	\$4,572,189	\$902,191	\$2,888,675	\$3,790,867	\$649,870	\$131,452	\$781,322
Valencia	\$45,974,689	\$30,082,133	\$15,892,556	\$45,974,689			
Total	\$2,089,593,619	\$1,171,888,399	\$623,927,300	\$1,795,815,699	\$240,511,521	\$53,266,400	\$293,777,921
Percent	100.0	56.1	29.9	85.9	11.5	2.5	14.1

Information source: calculated from rate certificate files issued by the New Mexico Department of Finance and Administration.

¹Obligations are the product of rates and net taxable value, or revenues assuming 100% collection. These are total property tax obligations of property tax owners within the county for all property tax recipients -- school districts, municipalities, counties and other jurisdictions within the county.

Department of Finance and Administration
Property Tax Facts 2020 Tax Year

Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2020 Tax Year

Recipient					Percent of Total			
	Total	Residential	Non-Residential	Ad Valorem Production & Equipment	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Debt Service	\$95,848,626	\$52,593,163	\$27,371,055	\$15,884,408	4.6	2.5	1.3	0.8
County Operating	\$586,428,642	\$269,017,254	\$208,856,868	\$108,554,520	28.1	12.9	10.0	5.2
County Debt Service	\$45,074,563	\$34,681,578	\$10,111,553	\$281,432	2.2	1.7	0.5	0.0
County Other	\$9,492,670	\$6,298,318	\$2,970,594	\$223,758	0.5	0.3	0.1	0.0
Total County	\$640,995,875	\$309,997,149	\$221,939,015	\$109,059,710	30.7	14.8	10.6	5.2
Municipal Operating	\$188,857,864	\$134,433,976	\$53,847,749	\$576,139	9.0	6.4	2.6	0.0
Municipal Debt Service	\$92,066,812	\$70,823,061	\$21,243,751	\$0	4.4	3.4	1.0	0.0
Municipal Other	\$5,019,819	\$3,568,812	\$1,451,007	\$0	0.2	0.2	0.1	0.0
Total Municipal	\$285,944,495	\$208,825,849	\$76,542,507	\$576,139	13.7	10.0	3.7	0.0
School District Operating	\$25,914,973	\$10,360,343	\$9,721,771	\$5,832,858	1.2	0.5	0.5	0.3
School District Debt Service	\$353,762,660	\$198,913,115	\$105,558,203	\$49,291,342	16.9	9.5	5.1	2.4
School District Capital Improvement	\$137,857,368	\$75,113,718	\$39,401,895	\$23,341,756	6.6	3.6	1.9	1.1
School District HB-33	\$132,137,727	\$81,261,781	\$33,587,204	\$17,288,742	6.3	3.9	1.6	0.8
School District Educational Technology	\$40,556,825	\$18,229,525	\$11,029,854	\$11,297,446	1.9	0.9	0.5	0.5
Total School District	\$690,229,571	\$383,878,504	\$199,298,924	\$107,052,144	33.0	18.4	9.5	5.1
Higher Education Operating	\$177,519,032	\$87,175,647	\$48,887,300	\$41,456,085	8.5	4.2	2.3	2.0
Higher Education Debt Service	\$35,665,651	\$25,747,941	\$9,651,473	\$266,237	1.7	1.2	0.5	0.0
Total Higher Education	\$213,184,683	\$112,923,588	\$58,538,773	\$41,722,322	10.2	5.4	2.8	2.0
Hospital Operating	\$160,739,955	\$103,147,799	\$39,260,280	\$18,331,875	7.7	4.9	1.9	0.9
Hospital Debt Service	\$2,240,351	\$345,779	\$743,249	\$1,151,322	0.1	0.0	0.0	0.1
Total Hospitals	\$162,980,305	\$103,493,579	\$40,003,530	\$19,483,197	7.8	5.0	1.9	0.9
Conservancy Districts*	\$410,063	\$176,567	\$233,496	\$0	0.0	0.0	0.0	0.0
Grand Total	\$2,089,593,619	\$1,171,888,399	\$623,927,300	\$293,777,921	100.0	56.1	29.9	14.1

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files. Notes: 1) Sums do not necessarily equal totals due to rounding.
*Some conservancy district obligations are not included above because their rates apply to other measurements (e.g., water consumed) rather than net taxable value.

Table 4: Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients 2020 Tax Year

	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Obligations				
Percent Funding Debt Service	100.0	100.0	100.0	100.0
County Obligations -- Percent Funding:				
Operations	91.5	86.8	94.1	99.5
Debt Service	7.0	11.2	4.6	0.3
Other	1.5	2.0	1.3	0.2
Total	100.0	100.0	100.0	100.0
Municipal Obligations -- Percent Funding:				
Operations	66.0	64.4	70.3	100.0
Debt Service	32.2	33.9	27.8	0.0
Other	1.8	1.7	1.9	0.0
Total	100.0	100.0	100.0	100.0
School District Obligations -- Percent Funding:				
Operations	3.8	2.7	4.9	5.4
Debt Service	51.3	51.8	53.0	46.0
Capital Improvement	20.0	19.6	19.8	21.8
School Building (HB-33)	19.1	21.2	16.9	16.1
Education Technology	5.8	4.7	5.4	10.7
Total	100.0	100.0	100.0	100.0
Higher Education Obligations -- Percent Funding:				
Operations:	83.3	77.2	83.5	99.4
Debt Service	16.7	22.8	16.5	0.6
Total	100.0	100.0	100.0	100.0
Hospital Obligations -- Percent Funding:				
Operations:	98.6	99.7	98.1	94.1
Debt Service	1.4	0.3	1.9	5.9
Total	100.0	100.0	100.0	100.0

Information source: compiled from New Mexico Department of Finance and Administration rate certificate files.
Note: The Percentages listed on Table 4 were calculated from corresponding amounts in Table 3.

Table 5: Distribution of Net Taxable Value In and Outside of Municipalities 2020 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$26,170,048,080	\$12,501,395,015	\$38,671,443,095
Percent of Total Residential	67.7	32.3	100.0
Non-residential	\$9,900,004,076	\$21,899,593,068	\$31,799,597,144
Percent of Total Nonresidential	31.1	68.9	100.0
Totals	\$36,070,052,156	\$34,400,988,083	\$70,471,040,239
Percent of Total	51.2	48.8	100.0
Percent Residential	72.6	36.3	54.9
Percent Nonresidential	27.4	63.7	45.1
Total	100.0	100.0	100.0

Information source: compiled from NM Department of Finance and Administration rate certificate files.

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Table 6: Weighted Average Property Tax Rates by County in Mills^{1,2}
2020 Tax Year

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.946	45.058	N/A	N/A
Catron	16.938	18.638	N/A	N/A
Chaves	21.364	25.713	24.106	24.186
Cibola	31.348	34.960	N/A	N/A
Colfax	27.318	26.814	22.159	22.049
Curry	23.016	22.293	N/A	N/A
De Baca	23.597	22.123	N/A	N/A
Dona Ana	28.948	32.896	N/A	N/A
Eddy	22.068	22.913	21.542	21.565
Grant	15.329	21.147	22.658	N/A
Guadalupe	26.620	27.676	N/A	N/A
Harding	19.924	25.195	25.933	25.925
Hidalgo	19.044	21.651	N/A	N/A
Lea	26.796	29.561	27.741	27.736
Lincoln	23.931	27.658	N/A	N/A
Los Alamos	24.532	28.590	N/A	N/A
Luna	22.723	23.380	N/A	N/A
McKinley	32.695	34.050	31.770	31.770
Mora	15.972	22.430	N/A	N/A
Otero	22.882	28.512	N/A	N/A
Quay	26.422	27.941	22.505	22.505
Rio Arriba	20.375	24.908	30.254	29.957
Roosevelt	23.086	22.338	20.607	20.598
San Juan	24.330	26.273	27.147	27.144
San Miguel	21.315	29.224	N/A	N/A
Sandoval	32.259	33.279	26.869	26.869
Santa Fe	23.147	31.584	N/A	N/A
Sierra	23.614	24.575	N/A	N/A
Socorro	30.372	31.313	N/A	N/A
Taos	15.697	21.946	N/A	N/A
Torrance	23.207	22.414	N/A	N/A
Union	21.686	23.548	22.314	22.314
Valencia	27.885	32.327	N/A	N/A
Mean	30.304	31.010	25.134	25.238
Median	23.207	26.273	24.106	25.055

Information source: calculated from DFA rate certificate files. ¹Expressed in mills or \$ per \$1,000 in net taxable value. ²Total obligations/total net taxable value or rate in each jurisdiction weighted by net taxable value in the jurisdiction.

Note: Only Grant County has Copper Production (reported as Ad Valorem production)

Table 7: Approximate Property Tax Obligations as a Percent of Assessed Value by County¹
2020 Tax Year

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.332	1.502	N/A	N/A	1.369
Catron	0.565	0.621	N/A	N/A	0.585
Chaves	0.712	0.857	0.804	0.806	0.775
Cibola	1.045	1.165	N/A	N/A	1.114
Colfax	0.911	0.894	0.739	0.735	0.900
Curry	0.767	0.743	N/A	N/A	0.758
De Baca	0.787	0.737	N/A	N/A	0.747
Dona Ana	0.965	1.097	N/A	N/A	1.003
Eddy	0.736	0.764	0.718	0.719	0.733
Grant	0.511	0.705	0.755	N/A	0.605
Guadalupe	0.887	0.923	N/A	N/A	0.915
Harding	0.664	0.840	0.864	0.864	0.834
Hidalgo	0.635	0.722	N/A	N/A	0.709
Lea	0.893	0.985	0.925	0.925	0.935
Lincoln	0.798	0.922	N/A	N/A	0.835
Los Alamos	0.818	0.953	N/A	N/A	0.836
Luna	0.757	0.779	N/A	N/A	0.770
McKinley	1.090	1.135	1.059	1.059	1.121
Mora	0.532	0.748	N/A	N/A	0.633
Otero	0.763	0.950	N/A	N/A	0.823
Quay	0.881	0.931	0.750	0.750	0.911
Rio Arriba	0.679	0.830	1.008	0.999	0.803
Roosevelt	0.770	0.745	0.687	0.687	0.753
San Juan	0.811	0.876	0.905	0.905	0.852
San Miguel	0.711	0.974	N/A	N/A	0.797
Sandoval	1.075	1.109	0.896	0.896	1.080
Santa Fe	0.772	1.053	N/A	N/A	0.830
Sierra	0.787	0.819	N/A	N/A	0.800
Socorro	1.012	1.044	N/A	N/A	1.027
Taos	0.523	0.732	N/A	N/A	0.604
Torrance	0.774	0.747	N/A	N/A	0.758
Union	0.723	0.785	0.744	0.744	0.765
Valencia	0.930	1.078	N/A	N/A	0.976
Total	1.010	1.034	0.838	0.841	0.988

Information source: calculated from DFA rate certificate files

¹Obligations divided by net taxable value multiplied by 3; does not account for property tax exemptions because data on them is not currently available.

Property Tax Facts 2020 Tax Year

Table 8
New Mexico County Operating Rates -- Imposed and
Remaining Authority in Mills 2020 Tax Year

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority ¹
Bernalillo	7.114	10.750	N/A	10.750	1.100
Catron	10.379	11.850	N/A	11.850	0.000
Chaves	5.433	10.350	10.350	10.350	1.500
Cibola	8.643	11.850	N/A	11.850	0.000
Colfax	11.070	11.850	11.850	11.850	0.000
Curry	9.461	9.850	N/A	9.850	2.000
De Baca	9.956	9.033	N/A	11.850	0.000
Dona Ana	9.222	11.850	N/A	11.850	0.000
Eddy	5.471	7.500	7.500	7.500	4.350
Grant	6.407	11.850	11.850	11.850	0.000
Guadalupe	9.381	11.850	N/A	11.850	0.000
Harding	8.255	10.850	10.850	10.850	1.000
Hidalgo	9.378	11.850	N/A	11.850	0.000
Lea	7.099	10.600	10.600	10.600	1.250
Lincoln	5.347	8.850	N/A	11.600	0.250
Los Alamos	5.493	8.792	N/A	8.850	3.000
Luna	10.179	11.850	N/A	11.850	0.000
McKinley	6.974	11.850	11.850	11.850	0.000
Mora	7.382	11.850	N/A	11.850	0.000
Otero	6.887	11.850	N/A	11.850	0.000
Quay	8.446	10.186	10.350	11.850	0.000
Rio Arriba	4.938	10.060	11.850	11.850	0.000
Roosevelt	10.602	11.850	11.850	11.850	0.000
San Juan	6.490	8.000	8.500	8.500	3.350
San Miguel	5.390	11.850	N/A	11.850	0.000
Sandoval	6.444	9.532	10.350	10.350	1.500
Santa Fe	5.698	11.850	N/A	11.850	0.000
Sierra	10.582	11.850	N/A	11.850	0.000
Socorro	9.888	11.850	N/A	11.850	0.000
Taos	6.150	11.429	N/A	11.850	0.000
Torrance	11.850	11.850	N/A	11.850	0.000
Union	6.845	9.150	9.150	9.150	2.700
Valencia	7.139	11.850	N/A	11.850	0.000

¹11.85 mill maximum allowed by law less the imposed rate.
 Information source: compiled from DFA rate certificate files.

Department of Finance and Administration
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Table 9
Per Capita Property Tax Obligations by New Mexico County 2020 Tax Year

County	Estimated Population, 2019 ¹	Per Capita Annual Property Tax Obligations ²				Ad Valorem: ³		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	679,590	\$1,053	\$801	\$252	\$1,053			
Catron	3,533	\$659	\$403	\$256	\$659			
Chaves	64,104	\$470	\$240	\$212	\$452	\$15	\$3	\$18
Cibola	26,801	\$438	\$177	\$261	\$438			
Colfax	11,903	\$1,479	\$949	\$496	\$1,445	\$29	\$5	\$34
Curry	49,915	\$445	\$279	\$166	\$445			
De Baca	1,840	\$1,146	\$230	\$916	\$1,146			
Dona Ana	218,836	\$653	\$444	\$208	\$653			
Eddy	58,252	\$2,931	\$312	\$877	\$1,190	\$1,429	\$313	\$1,742
Grant	27,862	\$533	\$253	\$155	\$408	\$125		\$125
Guadalupe	4,419	\$1,119	\$220	\$898	\$1,119			
Harding	657	\$3,118	\$173	\$2,139	\$2,313	\$672	\$133	\$805
Hidalgo	4,242	\$934	\$120	\$814	\$934			
Lea	71,570	\$3,288	\$254	\$746	\$1,000	\$1,860	\$428	\$2,288
Lincoln	19,860	\$1,727	\$1,151	\$576	\$1,727			
Los Alamos	18,856	\$1,105	\$932	\$173	\$1,105			
Luna	24,444	\$583	\$250	\$334	\$583			
McKinley	70,330	\$393	\$122	\$270	\$393	\$0	\$0	\$0
Mora	4,566	\$631	\$282	\$349	\$631			
Otero	67,700	\$460	\$290	\$170	\$460			
Quay	8,396	\$758	\$274	\$480	\$754	\$4	\$1	\$4
Rio Arriba	38,716	\$744	\$277	\$256	\$533	\$174	\$36	\$210
Roosevelt	19,901	\$521	\$216	\$290	\$505	\$13	\$3	\$15
San Juan	146,415	\$632	\$252	\$298	\$550	\$67	\$15	\$82
San Miguel	126,122	\$123	\$74	\$50	\$123			
Sandoval	27,969	\$4,602	\$3,435	\$1,106	\$4,541	\$49	\$12	\$61
Santa Fe	149,635	\$1,296	\$954	\$341	\$1,296			
Sierra	11,076	\$696	\$400	\$296	\$696			
Socorro	17,193	\$516	\$269	\$247	\$516			
Taos	32,513	\$892	\$471	\$421	\$892			
Torrance	15,923	\$629	\$265	\$364	\$629			
Union	4,090	\$1,118	\$221	\$706	\$927	\$159	\$32	\$191
Valencia	75,427	\$610	\$399	\$211	\$610			
Total/Average	2,102,656	\$994	\$557	\$297	\$854	\$114	\$25	\$140

¹Source: New Mexico County Populations from UNM GPS 2019 Population Estimates by Counties
<https://gps.unm.edu/pru/estimates>

²Source: New Mexico Department of Finance and Administration rate certificate files -- all data except population estimates. ³Zero figures in the ad valorem columns indicate amounts less than \$1.

Table 10
Property Tax Collection Rate by County 2020 Tax Year

County	Collection Rate*	County	Collection Rate*
Bernalillo	98.39%	McKinley	97.03%
Catron	95.07%	Mora	90.94%
Chaves	97.82%	Otero	97.31%
Cibola	95.76%	Quay	95.84%
Colfax	89.41%	Rio Arriba	90.43%
Curry	97.82%	Roosevelt	95.72%
De Baca	98.83%	San Juan	96.92%
Dona Ana	95.83%	San Miguel	98.22%
Eddy	97.12%	Sandoval	91.07%
Grant	94.24%	Santa Fe	98.12%
Guadalupe	97.47%	Sierra	96.97%
Harding	99.81%	Socorro	90.26%
Hidalgo	98.05%	Taos	90.44%
Lea	99.02%	Torrance	95.48%
Lincoln	97.79%	Union	97.88%
Los Alamos	99.61%	Valencia	95.61%
Luna	93.66%	Average	95.88%

Information source: DFA rate certificate files.

*3-year average collection rate as reported by County Treasurers.

Applicable to traditional residential and non-residential properties. Collection rates on ad valorem production and equipment taxes average close to 100%.

**Department of Finance and Administration
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**Table 11: Net Taxable Value by New Mexico County 2020 Tax Year
Percent of Statewide Total and Rank**

County	Total	Rank	Non-						Ad Valorem				
			Residential	Rank	residential	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	24.7	1	35.2	1	18.9	1	30.1	1					N/A
Catron	0.2	31	0.2	27	0.2	33	0.2	31					N/A
Chaves	1.8	11	1.9	11	2.6	10	2.2	11	0.4	0.4	0.5		7
Cibola	0.5	23	0.4	25	1.0	22	0.6	23					N/A
Colfax	0.9	18	1.1	18	1.1	19	1.1	19	0.2	0.1	0.3		8
Curry	1.4	14	1.6	14	1.8	15	1.7	13					N/A
De Baca	0.1	32	0.0	32	0.4	30	0.2	32					N/A
Dona Ana	6.7	5	8.7	3	6.9	6	8.2	3					N/A
Eddy	11.0	4	2.1	10	11.1	2	4.4	6	40.4	40.0	39.0		2
Grant	1.2	17	1.2	16	1.0	21	1.2	17	1.6		1.7		5
Guadalupe	0.3	29	0.1	30	0.7	25	0.3	28					N/A
Harding	0.1	33	0.0	33	0.3	32	0.1	33	0.2	0.2	0.2		9
Hidalgo	0.3	28	0.1	31	0.8	23	0.3	27					N/A
Lea	11.9	2	1.8	13	9.0	3	3.9	7	50.1	52.3	47.2		1
Lincoln	1.9	10	2.5	8	2.1	12	2.4	10					N/A
Los Alamos	1.2	15	1.9	12	0.6	29	1.4	16					N/A
Luna	0.9	20	0.7	19	1.7	16	1.1	20					N/A
McKinley	1.2	16	0.7	20	2.8	9	1.4	15	0.0	0.0	0.0		13
Mora	0.2	30	0.2	28	0.4	31	0.3	30					N/A
Otero	1.8	12	2.2	9	2.0	13	2.2	12					N/A
Quay	0.3	26	0.2	26	0.7	24	0.4	26	0.0	0.0	0.0		12
Rio Arriba	1.7	13	1.4	15	2.0	14	1.5	14	2.3	2.2	4.2		4
Roosevelt	0.7	21	0.5	22	1.3	18	0.7	22	0.1	0.1	0.1		11
San Juan	5.1	7	3.9	5	8.2	4	5.6	5	3.8	3.7	6.2		3
San Miguel	0.9	19	1.1	17	1.1	20	1.1	18					N/A
Sandoval	5.6	6	7.7	4	4.6	7	6.5	4	0.5	0.6	0.5		6
Santa Fe	11.0	3	16.0	2	8.0	5	13.3	2					N/A
Sierra	0.5	24	0.5	21	0.7	27	0.6	24					N/A
Socorro	0.4	25	0.4	24	0.7	26	0.5	25					N/A
Taos	2.3	8	2.5	7	3.1	8	2.7	8					N/A
Torrance	0.6	22	0.5	23	1.3	17	0.7	21					N/A
Union	0.3	27	0.1	29	0.6	28	0.3	29	0.3	0.3	0.1		10
Valencia	2.2	9	2.8	6	2.4	11	2.7	9					N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0		

Source: NM Department of Finance and Administration property tax rate certificate files.

**Table 12: Property Tax Obligations by New Mexico County 2020 Tax Year
Percent of Statewide Total and Rank**

County	Total	Rank	Non-						Ad Valorem				
			Residential	Rank	residential	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	34.2	1	46.5	1	27.4	1	40.3	1					N/A
Catron	0.1	31	0.1	27	0.1	33	0.1	31					N/A
Chaves	1.4	11	1.3	12	2.2	11	1.7	12	0.4	0.4	0.4		7
Cibola	0.6	21	0.4	21	1.1	17	0.7	21					N/A
Colfax	0.8	17	1.0	15	0.9	19	1.0	17	0.1	0.1	0.1		10
Curry	1.1	15	1.2	14	1.3	15	1.3	14					N/A
De Baca	0.1	32	0.0	32	0.3	30	0.1	32					N/A
Dona Ana	6.8	5	8.3	3	7.3	5	8.0	3					N/A
Eddy	8.2	4	1.6	9	8.2	3	3.2	7	34.6	34.2	34.5		2
Grant	0.7	19	0.6	19	0.7	22	0.7	20	1.4		1.2		5
Guadalupe	0.2	27	0.1	29	0.6	25	0.3	27					N/A
Harding	0.1	33	0.0	33	0.2	32	0.1	33	0.2	0.2	0.2		9
Hidalgo	0.2	29	0.0	31	0.6	26	0.2	28					N/A
Lea	11.3	2	1.6	10	8.6	2	3.7	6	55.4	57.5	55.7		1
Lincoln	1.6	9	2.0	7	1.8	13	1.9	9					N/A
Los Alamos	1.0	16	1.5	11	0.5	28	1.2	15					N/A
Luna	0.7	20	0.5	20	1.3	16	0.8	19					N/A
McKinley	1.3	14	0.7	18	3.0	8	1.6	13	0.0	0.0	0.0		13
Mora	0.1	30	0.1	28	0.3	31	0.1	30					N/A
Otero	1.5	10	1.7	8	1.8	12	1.8	10					N/A
Quay	0.3	26	0.2	26	0.6	24	0.3	26	0.0	0.0	0.0		12
Rio Arriba	1.4	13	0.9	16	1.6	14	1.1	16	2.8	2.6	2.8		4
Roosevelt	0.5	22	0.4	24	0.9	21	0.5	23	0.1	0.1	0.1		11
San Juan	4.4	7	3.2	5	7.0	6	4.7	5	4.1	4.0	4.1		3
San Miguel	0.7	18	0.8	17	1.0	18	0.9	18					N/A
Sandoval	6.2	6	8.2	4	5.0	7	6.9	4	0.6	0.6	0.6		6
Santa Fe	9.3	3	12.2	2	8.2	4	10.9	2					N/A
Sierra	0.4	25	0.4	23	0.5	27	0.4	25					N/A
Socorro	0.4	24	0.4	22	0.7	23	0.5	24					N/A
Taos	1.4	12	1.3	13	2.2	10	1.7	11					N/A
Torrance	0.5	23	0.4	25	0.9	20	0.6	22					N/A
Union	0.2	28	0.1	30	0.5	29	0.2	29	0.3	0.2	0.3		8
Valencia	2.2	9	2.6	6	2.5	9	2.6	8					N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0		

Source: NM Department of Finance and Administration property tax rate certificate files.

**Department of Finance and Administration
Property Tax Facts 2020 Tax Year**

**Table 13: Net Taxable Value by New Mexico County 2020 Tax Year
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	78.2	21.8	100.0	0.0	0.0	0.0
Catron	100.0	63.3	36.7	100.0	0.0	0.0	0.0
Chaves	100.0	55.6	40.7	96.3	3.0	0.7	3.7
Cibola	100.0	43.0	57.0	100.0	0.0	0.0	0.0
Cofax	100.0	63.4	33.8	97.2	2.4	0.4	2.8
Curry	100.0	62.0	38.0	100.0	0.0	0.0	0.0
De Baca	100.0	19.1	80.9	100.0	0.0	0.0	0.0
Dona Ana	100.0	70.8	29.2	100.0	0.0	0.0	0.0
Eddy	100.0	10.6	28.7	39.3	49.8	10.9	60.7
Grant	100.0	56.3	24.9	81.2	18.8	0.0	18.8
Guadalupe	100.0	20.3	79.7	100.0	0.0	0.0	0.0
Harding	100.0	7.0	68.1	75.1	20.8	4.1	24.9
Hidalgo	100.0	14.3	85.7	100.0	0.0	0.0	0.0
Lea	100.0	8.1	21.5	29.6	57.2	13.2	70.4
Lincoln	100.0	69.8	30.2	100.0	0.0	0.0	0.0
Los Alamos	100.0	86.2	13.8	100.0	0.0	0.0	0.0
Luna	100.0	43.5	56.5	100.0	0.0	0.0	0.0
McKinley	100.0	32.1	67.9	100.0	0.0	0.0	0.0
Mora	100.0	53.2	46.8	100.0	0.0	0.0	0.0
Otero	100.0	68.0	32.0	100.0	0.0	0.0	0.0
Quay	100.0	37.4	61.9	99.3	0.6	0.1	0.7
Rio Arriba	100.0	44.1	33.3	77.4	18.6	3.9	22.6
Roosevelt	100.0	40.5	56.2	96.8	2.6	0.6	3.2
San Juan	100.0	42.0	45.8	87.8	10.0	2.2	12.2
San Miguel	100.0	67.1	32.9	100.0	0.0	0.0	0.0
Sandoval	100.0	75.0	23.4	98.4	1.3	0.3	1.6
Santa Fe	100.0	79.2	20.8	100.0	0.0	0.0	0.0
Sierra	100.0	58.5	41.5	100.0	0.0	0.0	0.0
Socorro	100.0	52.9	47.1	100.0	0.0	0.0	0.0
Taos	100.0	61.0	39.0	100.0	0.0	0.0	0.0
Torrance	100.0	41.3	58.7	100.0	0.0	0.0	0.0
Union	100.0	20.9	61.6	82.4	14.6	3.0	17.6
Valencia	100.0	68.7	31.3	100.0	0.0	0.0	0.0
Average	100.0	54.9	28.6	83.4	13.6	3.0	16.6

Source: NM Department of Finance and Administration property tax rate certificate files.

**Table 14: Property Tax Obligations by New Mexico County 2020 Tax Year
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	76.1	23.9	100.0	0.0	0.0	0.0
Catron	100.0	61.1	38.9	100.0	0.0	0.0	0.0
Chaves	100.0	51.1	45.0	96.1	3.1	0.7	3.9
Cibola	100.0	40.3	59.7	100.0	0.0	0.0	0.0
Cofax	100.0	64.1	33.6	97.7	2.0	0.4	2.3
Curry	100.0	62.8	37.2	100.0	0.0	0.0	0.0
De Baca	100.0	20.1	79.9	100.0	0.0	0.0	0.0
Dona Ana	100.0	68.1	31.9	100.0	0.0	0.0	0.0
Eddy	100.0	10.7	29.9	40.6	48.8	10.7	59.4
Grant	100.0	47.5	29.0	76.5	23.5	0.0	23.5
Guadalupe	100.0	19.7	80.3	100.0	0.0	0.0	0.0
Harding	100.0	5.6	68.6	74.2	21.6	4.3	25.8
Hidalgo	100.0	12.8	87.2	100.0	0.0	0.0	0.0
Lea	100.0	7.7	22.7	30.4	56.6	13.0	69.6
Lincoln	100.0	66.6	33.4	100.0	0.0	0.0	0.0
Los Alamos	100.0	84.3	15.7	100.0	0.0	0.0	0.0
Luna	100.0	42.8	57.2	100.0	0.0	0.0	0.0
McKinley	100.0	31.2	68.8	100.0	0.0	0.0	0.0
Mora	100.0	44.7	55.3	100.0	0.0	0.0	0.0
Otero	100.0	63.0	37.0	100.0	0.0	0.0	0.0
Quay	100.0	36.1	63.3	99.4	0.5	0.1	0.6
Rio Arriba	100.0	37.3	34.5	71.7	23.4	4.9	28.3
Roosevelt	100.0	41.4	55.6	97.1	2.4	0.5	2.9
San Juan	100.0	39.9	47.1	87.0	10.7	2.3	13.0
San Miguel	100.0	59.8	40.2	100.0	0.0	0.0	0.0
Sandoval	100.0	74.6	24.0	98.7	1.1	0.3	1.3
Santa Fe	100.0	73.7	26.3	100.0	0.0	0.0	0.0
Sierra	100.0	57.5	42.5	100.0	0.0	0.0	0.0
Socorro	100.0	52.1	47.9	100.0	0.0	0.0	0.0
Taos	100.0	52.8	47.2	100.0	0.0	0.0	0.0
Torrance	100.0	42.1	57.9	100.0	0.0	0.0	0.0
Union	100.0	19.7	63.2	82.9	14.2	2.9	17.1
Valencia	100.0	65.4	34.6	100.0	0.0	0.0	0.0
Average	100.0	56.1	29.9	85.9	11.5	2.5	14.1

Source: NM Department of Finance and Administration property tax rate certificate files.

Department of Finance and Administration
Property Tax Facts 2020 Tax Year

Table 15: Obligations for County Operating Purposes, by County 2020 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$137,759,019	\$96,947,137	\$40,811,883	\$137,759,019	\$0	\$0	\$0
Catron	\$1,447,828	\$871,899	\$575,929	\$1,447,828	\$0	\$0	\$0
Chaves	\$9,876,365	\$3,912,816	\$5,461,784	\$9,374,600	\$405,772	\$95,992	\$501,765
Cibola	\$3,677,483	\$1,305,184	\$2,372,299	\$3,677,483	\$0	\$0	\$0
Colfax	\$7,406,183	\$4,576,044	\$2,611,527	\$7,187,571	\$184,701	\$33,910	\$218,612
Curry	\$9,382,635	\$5,731,858	\$3,650,777	\$9,382,635	\$0	\$0	\$0
De Baca	\$866,814	\$178,669	\$688,145	\$866,814	\$0	\$0	\$0
Dona Ana	\$47,399,402	\$30,982,388	\$16,417,014	\$47,399,402	\$0	\$0	\$0
Eddy	\$56,550,716	\$4,511,785	\$16,725,013	\$21,236,798	\$28,980,904	\$6,333,014	\$35,313,919
Grant	\$7,191,242	\$2,951,523	\$2,416,133	\$5,367,656	\$1,823,586	\$0	\$1,823,586
Guadalupe	\$2,042,674	\$342,766	\$1,699,909	\$2,042,674	\$0	\$0	\$0
Harding	\$873,787	\$47,214	\$605,204	\$652,417	\$184,845	\$36,524	\$221,369
Hidalgo	\$2,141,465	\$250,595	\$1,890,870	\$2,141,465	\$0	\$0	\$0
Lea	\$86,531,579	\$4,812,859	\$19,153,364	\$23,966,223	\$50,867,883	\$11,697,473	\$62,565,356
Lincoln	\$8,767,941	\$5,106,631	\$3,661,309	\$8,767,941	\$0	\$0	\$0
Los Alamos	\$4,936,877	\$3,932,985	\$1,003,891	\$4,936,877	\$0	\$0	\$0
Luna	\$6,866,617	\$2,734,344	\$4,132,273	\$6,866,617	\$0	\$0	\$0
McKinley	\$8,452,571	\$1,836,570	\$6,612,125	\$8,448,695	\$3,382	\$494	\$3,876
Mora	\$1,435,861	\$594,922	\$840,939	\$1,435,861	\$0	\$0	\$0
Otero	\$10,690,260	\$5,901,977	\$4,788,283	\$10,690,260	\$0	\$0	\$0
Quay	\$2,221,070	\$735,393	\$1,469,319	\$2,204,711	\$13,671	\$2,688	\$16,359
Rio Arriba	\$9,801,363	\$2,600,504	\$4,006,621	\$6,607,124	\$2,636,360	\$557,879	\$3,194,239
Roosevelt	\$5,203,700	\$1,971,394	\$3,056,953	\$5,028,347	\$143,822	\$31,531	\$175,353
San Juan	\$26,676,145	\$9,861,383	\$13,272,570	\$23,133,952	\$2,910,545	\$631,648	\$3,542,193
San Miguel	\$4,879,324	\$2,345,665	\$2,533,658	\$4,879,324	\$0	\$0	\$0
Sandoval	\$28,710,971	\$19,191,924	\$8,861,539	\$28,053,463	\$531,186	\$126,322	\$657,508
Santa Fe	\$54,308,638	\$35,150,414	\$19,158,224	\$54,308,638	\$0	\$0	\$0
Sierra	\$3,564,523	\$1,986,290	\$1,578,232	\$3,564,523	\$0	\$0	\$0
Socorro	\$3,113,421	\$1,504,960	\$1,608,461	\$3,113,421	\$0	\$0	\$0
Taos	\$13,120,955	\$5,998,370	\$7,122,585	\$13,120,955	\$0	\$0	\$0
Torrance	\$5,222,651	\$2,154,584	\$3,068,068	\$5,222,651	\$0	\$0	\$0
Union	\$1,781,515	\$284,768	\$1,176,360	\$1,461,129	\$266,483	\$53,903	\$320,386
Valencia	\$13,527,047	\$7,701,438	\$5,825,609	\$13,527,047	\$0	\$0	\$0
Total	\$586,428,642	\$269,017,254	\$208,856,868	\$477,874,122	\$88,953,141	\$19,601,380	\$108,554,520

Per Capita Basis:
\$278.90

Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.

Table 16: Obligations for County Debt Service Purposes, by County 2020 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$22,041,498	\$17,238,983	\$4,802,515	\$22,041,498	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colfax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$469,757	\$332,602	\$137,155	\$469,757	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$979,689	\$551,424	\$244,060	\$795,484	\$184,205	\$0	\$184,205
Guadalupe	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hidalgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lea	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Los Alamos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Luna	\$0	\$0	\$0	\$0	\$0	\$0	\$0
McKinley	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mora	\$262,041	\$139,342	\$122,699	\$262,041	\$0	\$0	\$0
Otero	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Arriba	\$223,364	\$98,480	\$74,477	\$172,957	\$41,603	\$8,804	\$50,407
Roosevelt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Juan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
San Miguel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sandoval	\$2,918,647	\$2,187,239	\$684,588	\$2,871,827	\$37,825	\$8,995	\$46,820
Santa Fe	\$16,536,681	\$13,102,752	\$3,433,930	\$16,536,681	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$427,585	\$226,018	\$201,567	\$427,585	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$109,742	\$45,274	\$64,468	\$109,742	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,105,559	\$759,464	\$346,095	\$1,105,559	\$0	\$0	\$0
Total	\$45,074,563	\$34,681,578	\$10,111,553	\$44,793,131	\$263,633	\$17,799	\$281,432

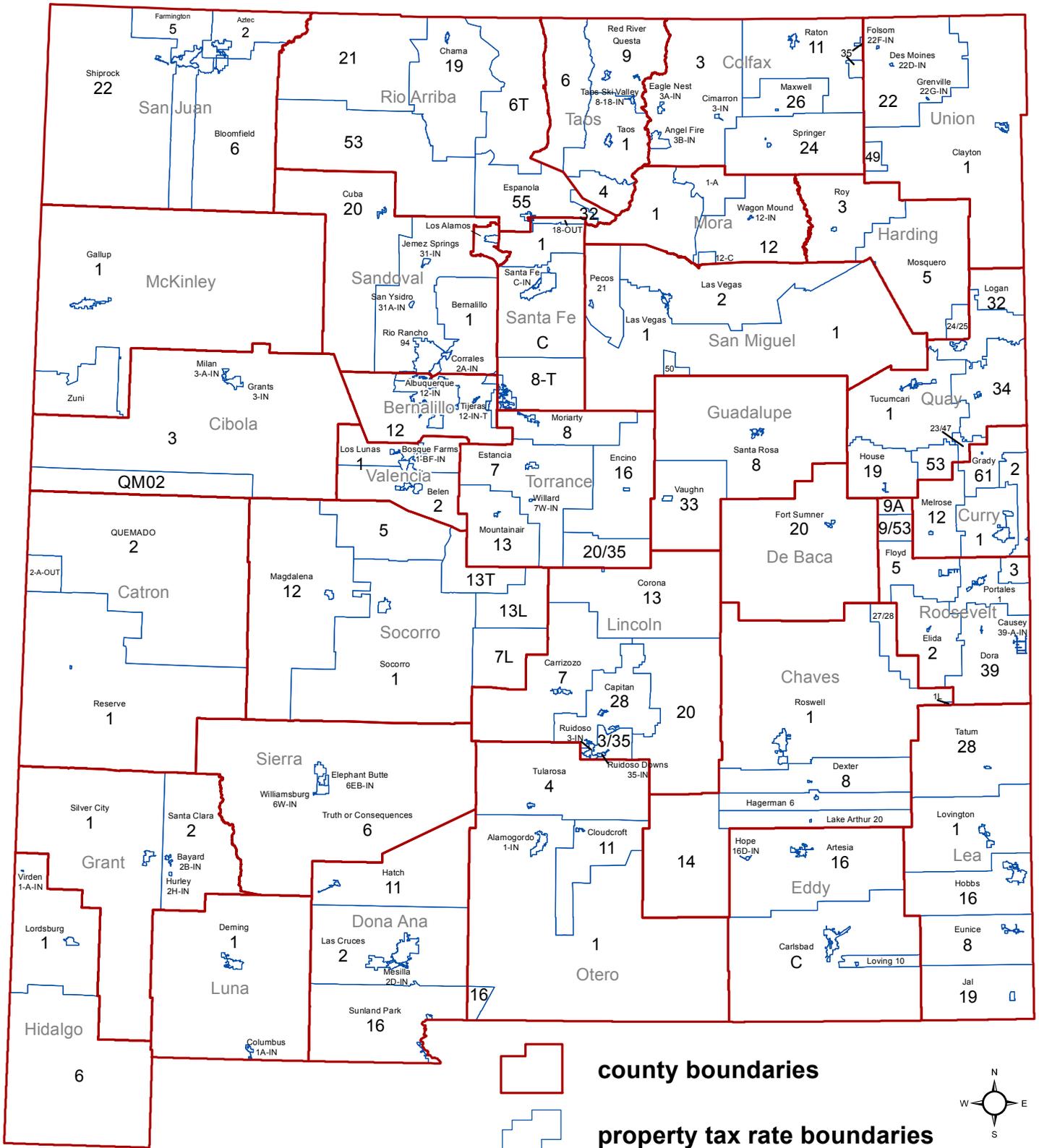
Information source: compiled from rate certificate files issued by the NM Department of Finance and Administration.



Property Tax Rate Boundaries

State of New Mexico

Tax Year 2020



This layer represents boundaries for New Mexico property tax district categories as identified on the "Certificate of Property Tax Rates" published for each of the State's thirty-three counties by the Department of Finance and Administration's Budget and Finance Bureau.

"Certificate of Property Tax Rates" may be viewed at:
http://nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx

Publication date: December 2020
 New Mexico Taxation and Revenue Department
 Information Technology Division - 505.231.5948

Department of Finance and Administration
Property Tax Facts

2020 Tax Year

Table 17
Property Tax Rates by Location **2020 Tax Year**

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	
Bernalillo	Albuquerque	12 In	42.045	46.826		Eddy	Artesia	16 In	21.499	23.878	23.878	
	Los Ranchos	12 In	31.752	36.306			(continued)	Hope	16D In	22.320	28.028	
	Tijeras	12 In	31.633	37.531					C Out	19.433	22.567	22.567
	Corrales	2A In	0.310	0.310					10 Out	15.494	17.721	17.721
	Rio Rancho	R1-A NR	N/A	44.434					16 Out	18.082	20.378	20.378
	Edgewood (unincorporated)	12 Out	33.636	38.306			Grant	Silver City	1 IN	15.853	22.665	
		8 Out	30.752	35.306			Hurley	2H IN	22.694	28.905		
		8T	26.849	30.632			Bayard	2B IN	22.721	29.159		
		24 Out	26.849	30.632			Santa Clara	2C IN	21.067	28.159		
Catron	Reserve	1 In	19.654	21.294				1 OUT	13.161	18.840	18.840	
		1 Out	17.553	19.069				2 OUT	18.360	23.934	23.934	
		2 Out	16.560	18.064		Guadalupe	Santa Rosa	8 IN	28.624	32.035		
		2A Out	16.560	18.064			Vaughn	33 IN	29.424	31.909		
Chaves	Roswell	1 in	22.927	29.036				8 OUT	24.044	27.097		
		Hagerman	6 in	16.840	22.576				33 OUT	21.774	24.259	
		Dexter	8 in	21.047	27.436		Harding	Roy	3 IN	18.088	21.257	
		Lake Arthur	20 In R	21.713	26.768			Mosquero	5 IN	24.553	28.259	
			1 Out R	16.594	21.859	20.859			3 OUT	16.685	19.121	19.532
			6 Out	16.123	21.351	20.351			5 OUT	23.268	26.090	26.090
			8 Out	20.885	26.211	25.211			24/25	18.910	21.183	
			20 Out	19.552	24.813	24.813	Hidalgo	Lordsburg	1 IN	22.396	25.671	
			14	14.064	19.210	19.210		Virden	1A IN	20.983	24.406	
			27/28	8.935	14.185				1 OUT	19.868	22.446	
	28	N/A	N/A	14.210			1A OUT	19.868	22.446			
	1L	17.405	23.964				6	13.063	15.708			
Cibola	Grants	3 In	34.021	38.178		Lea	Lovington	1 IN	31.245	38.333		
		Milan	3A In	31.100	40.070			Eunice	8 IN	31.245	38.627	38.627
			3 Out	28.660	32.420			Hobbs	16 IN	26.870	33.527	33.527
		Qmo2	19.074	22.314			Jal	19 In	26.740	33.735	33.735	
Colfax	Cimarron	3 In	26.915	30.029			Tatum	28 IN	26.161	32.439		
		Eagle Nest	3A In	23.312	25.676				1 OUT	27.486	32.683	32.683
		Angel Fire	3B In	31.209	34.301				8 OUT	25.826	30.977	30.977
		Raton	11 in	24.015	26.345				16 OUT	22.848	27.972	27.972
		Springer	24 In	34.076	37.368				19 OUT	21.018	26.085	26.085
		Maxwell	26 In	30.724	33.573				28 OUT	23.048	28.214	28.214
			3 Out	21.537	22.451	22.451	Lincoln	Ruidoso	3 IN	30.360	32.863	
			11 Out	17.747	18.695	18.695		Ruidoso Downs	35 IN	31.105	37.255	
			24 Out	28.358	29.809			Carrizozo	7 IN	26.086	29.766	
			26 Out	24.516	25.923			Corona	13 IN	20.557	24.657	
	35	17.468	18.504			Capitan	28 IN	19.788	24.257			
Curry	Clovis	1 In	23.692	24.409				3/35 OUT	23.466	26.997		
		Texico	2 In	22.287	23.099				7 OUT	19.711	23.407	
		Melrose	12 In	19.041	19.761				13 OUT	16.72	20.232	
		Grady	61 In	25.797	28.053				20	22.699	26.244	
			1 Out	20.276	20.684				28 OUT	16.626	20.194	
			2 Out	20.407	20.874		Los Alamos	Los Alamos	1	24.532	28.59	
	12 Out	17.114	17.536		Luna	Deming	1 IN	25.007	26.678			
	61 Out	19.982	20.403			Columbus	1A IN	23.077	27.493			
De Baca	Fort Sumner	20 In	24.787	23.941				1 OUT	19.836	21.507		
		20 Out	22.871	21.948		McKinley	Gallup	1 IN	34.7	40.903		
Dona Ana	Las Cruces	2 In	31.421	34.554				1 OUT	26.548	31.770	31.770	
		Mesilla	2D In	23.638	27.765				Zuni	18.46	23.460	
		Sunland Park	16 In	35.870	39.739		Mora	Wagon Mound	12 IN	24.602	31.565	
		Hatch	11 In	30.843	33.646				1	15.053	20.009	
		Anthony	18in	31.371	34.184				12 OUT	18.897	23.915	
			2 Out	22.622	25.425				12C	24.831	29.978	
	11 Out	25.383	28.146				1-A	18.897	23.915			
	16 Out	29.276	32.089									
Eddy	Carlsbad	C In	24.173	28.640	28.792							
		Loving	10 In	16.995	19.863							

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

Department of Finance and Administration
Property Tax Facts

2020 Tax Year

Table 17
Property Tax Rates by Location (Continued) 2020 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Otero	Alamogordo	1 IN	26.345	33.661		San Miguel		1 OUT	21.777	28.898	
	Tularosa	4 IN	24.431	31.914		(continued)		2 OUT	21.110	28.249	
	Cloudcroft	11 IN	16.823	23.469				21 OUT	11.727	18.166	
		1 OUT	19.543	24.893				50	15.819	22.847	
		4 OUT	19.096	24.264		Santa Fe	Santa Fe	C IN	24.030	32.660	
		11 OUT	15.965	21.244			Espanola	18 IN	22.760	31.833	
		16	26.842	31.990			Edgewood	8T IN	24.820	31.231	
Quay	Tucumcari	1 IN	28.113	35.299			Edgewood	8T-A IN	22.573	28.984	
	House	19 IN	25.057	28.424				C OUT	22.098	29.127	
	Logan	32 IN	28.251	28.968				1	22.671	28.850	
	San Jon	34 IN	24.858	29.114				8T	19.689	25.984	
		1 OUT	24.463	27.649				18 OUT	19.152	25.123	
		19 OUT	19.600	21.143		Sierra	T or C	6 IN	23.634	25.585	
		32 OUT	20.601	22.019			Williamsburg	6W IN	23.797	25.585	
		34 OUT	19.989	21.789			Elephant Butte	6 EB	26.317	27.585	
		23/47	20.467	22.239				6 OUT	22.092	23.360	
		33	20.601	22.019	22.505	Socorro	Socorro	1 IN	32.480	34.932	
		53	17.599	19.372			Magdalena	12 IN	28.722	32.259	
Rio Arriba	Chama	19 IN	21.552	25.003				1 OUT	26.975	29.119	
	Espanola	45 IN	24.313	31.714				12 OUT	27.904	30.034	
		19 OUT	17.424	20.443				5	29.697	31.906	
		21	27.294	32.233	34.701			7L	24.637	26.792	
		45 OUT	20.705	25.004				13L	21.646	23.617	
		53	14.999	19.426	22.147			13T	23.573	25.595	
		6T	19.654	23.645		Taos	Taos	1 IN	17.707	24.049	
		32	15.585	20.259			Questa	9 IN	15.889	21.035	
Roosevelt	Portales	1 IN	24.410	26.158			Red River	9RR IN	20.609	27.013	
	Elida	2 IN	15.621	17.400			Taos Ski Valley	8-18 IN	22.618	27.751	
	Floyd	5 IN	15.920	17.935				1 OUT	14.968	20.101	
	Causey	39A IN	21.459	23.415				1A	14.968	20.101	
	Dora	39 IN	21.388	23.415				4	12.360	17.833	
		1 OUT	21.607	22.933				6	16.429	21.219	
		2 OUT	14.104	15.685	15.710			9 OUT	11.558	16.862	
		5 OUT	14.351	15.710	15.710	Torrance	Estancia	7 IN	23.845	22.282	
		39 OUT	19.874	21.190	21.190		Willard	7W IN	26.726	26.466	
		3	21.548	22.874			Moriarty	8 IN	26.165	25.781	
		9/53	18.255	19.536			Mountainair	13 IN	26.395	27.322	
		9A	20.256	21.307			Encino	16 IN	22.085	21.841	
Sandoval	Bernalillo	1 IN	25.318	31.008				7 OUT	21.501	21.441	
	Cuba	20 IN	26.652	33.701				8 OUT	23.966	24.109	
	Jemez Springs	31 IN	25.615	30.948				13 OUT	20.049	20.109	
	San Ysidro	31A IN	28.679	32.627				16 OUT	20.258	20.258	
	Corrales	2A IN	31.168	37.973				20 / 35	18.122	18.131	
	Rio Rancho	94 IN	35.296	37.196		Union	Clayton	1 IN	24.374	27.252	
	Edgewood	1 OUT	24.907	28.283			Des Moines	22D IN	20.937	24.992	
	(unincorporated)	1 OUT	22.023	25.283			Folsom	22F IN	20.198	25.479	
		20 OUT	22.880	26.051	26.869		Grenville	22G IN	24.389	27.704	
		31 out	21.733	24.998				1 OUT	19.660	22.314	22.314
		2AC IN	31.320	38.125				22 OUT	17.263	20.054	
		94 OUT	25.044	28.068				49	23.903	27.109	
San Juan	Aztec	2 IN	29.559	34.389	34.434	Valencia	Los Lunas	1 IN	34.033	38.674	
	Farmington	5 IN	23.784	27.154	27.154		Bosque Farms	1-BF IN	28.183	33.227	
	Bloomfield	6 IN	29.549	34.206	34.206		Belen	2 IN	30.655	36.289	
	Bloomfield	61/20	29.864	34.561			Peralta	PR IN	28.386	33.335	
	Kirtland	22 IN	21.802	24.273			Rio Communities	1RC IN	24.667	29.625	
		2 OUT	24.863	27.561	27.561			1 OUT	25.386	30.335	
		5 OUT	22.300	24.929	24.929			2 OUT	21.917	26.875	
		6 OUT	24.548	27.206	27.206			3LL OUT	25.386	30.335	
		22 OUT	21.802	24.273	24.273			3BN OUT	21.917	26.875	
San Miguel	Las Vegas	1 IN	28.522	36.548				PR OUT	25.386	30.335	
	Las Vegas	2 IN	27.855	35.899				1RC OUT	21.917	26.875	
	Pecos	21 IN	12.158	19.727							

Source: rate certificate files issued by the New Mexico Department of Finance and Administration's Local Government Division.

Department of Finance and Administration

Property Tax Facts

2020 Tax Year

Table 18

New Mexico's 106 Municipalities: Their Associated Counties

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Estancia	Torrance	Pecos	San Miguel
Albuquerque	Bernalillo	Eunice	Lea	Peralta	Valencia
Anthony	Dona Ana	Farmington	San Juan	Portales	Roosevelt
Angel Fire	Colfax	Floyd	Roosevelt	Questa	Taos
Artesia	Eddy	Folsom	Union	Raton	Colfax
Aztec	San Juan	Fort Sumner	De Baca	Red River	Taos
Bayard	Grant	Gallup	McKinley	Reserve	Catron
Belen	Valencia	Grady	Curry	Rio Communities	Valencia
Bernalillo	Sandoval	Grants	Cibola	Rio Rancho	Sandoval
Bloomfield	San Juan	Grenville	Union	Roswell	Chaves
Bosque Farms	Valencia	Hagerman	Chaves	Roy	Harding
Capitan	Lincoln	Hatch	Dona Ana	Ruidoso	Lincoln
Carlsbad	Eddy	Hobbs	Lea	Ruidoso Downs	Lincoln
Carrizozo	Lincoln	Hope	Eddy	San Jon	Quay
Causey	Roosevelt	House	Quay	San Ysidro	Sandoval
Chama	Rio Arriba	Hurley	Grant	Santa Clara	Grant
Cimarron	Colfax	Jal	Lea	Santa Fe	Santa Fe
Clayton	Union	Jemez Springs	Sandoval	Santa Rosa	Guadalupe
Cloudcroft	Otero	Kirtland	San Juan	Silver City	Grant
Clovis	Curry	Lake Arthur	Chaves	Socorro	Socorro
Columbus	Luna	Las Cruces	Dona Ana	Springer	Colfax
Corona	Lincoln	Las Vegas	San Miguel	Sunland Park	Dona Ana
Corrales	Sandoval	Logan	Quay	T or C	Sierra
Cuba	Sandoval	Lordsburg	Hidalgo	Taos	Taos
Deming	Luna	Los Alamos	Los Alamos	Taos Ski Valley	Taos
Des Moines	Union	Los Lunas	Valencia	Tatum	Lea
Dexter	Chaves	Los Ranchos	Bernalillo	Texico	Curry
Dora	Roosevelt	Loving	Eddy	Tijeras	Bernalillo
Eagle Nest	Colfax	Lovington	Lea	Tucumcari	Quay
Edgewood	Bernalillo	Magdalena	Socorro	Tularosa	Otero
Edgewood	Sandoval	Maxwell	Colfax	Vaughn	Guadalupe
Edgewood	Santa Fe	Melrose	Curry	Virden	Hidalgo
Elephant Butte	Sierra	Mesilla	Dona Ana	Wagon Mound	Mora
Elida	Roosevelt	Milan	Cibola	Willard	Torrance
Encino	Torrance	Moriarty	Torrance	Williamsburg	Sierra
Espanola	Rio Arriba	Mosquero	Harding		
Espanola	Santa Fe	Mountainair	Torrance		

¹Portions of Edgewood are in Bernalillo & Sandoval Counties (0.2% of net taxable value in each).

²A portion of Espanola containing roughly 25% of its net taxable value is in Santa Fe County.

³A small portion -- less than 1% of Rio Rancho's net taxable value -- is in Bernalillo County.

Department of Finance and Administration
Property Tax Facts 2020 Tax Year

Table 19
Municipal Operating Rates Imposed and Remaining Authority 2020 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹
Alamogordo	5.098	7.064	7.064	0.586	Las Cruces	4.805	5.120	5.120	2.530
Albuquerque	6.317	6.544	6.544	1.106	Las Vegas	6.745	7.650	7.650	0.000
Angel Fire	5.472	7.650	7.650	0.000	Logan	7.650	6.949	7.650	0.000
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.528	3.225	3.225	4.425
Artesia	3.417	3.500	3.500	4.150	Los Alamos	3.694	3.972	3.998	3.652
Aztec	4.696	6.828	6.873	0.777	Los Lunas	7.575	7.267	7.650	0.000
Bayard	4.361	5.225	5.225	2.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	5.752	6.428	7.650	0.000	Loving	1.501	2.225	2.225	5.425
Bernalillo	3.295	5.725	5.725	1.925	Lovington	3.759	5.650	5.650	2.000
Bloomfield	5.001	7.000	7.000	0.650	Magdalena	0.818	2.225	2.225	5.425
Bosque Farms	2.797	2.892	4.225	3.425	Maxwell	6.208	7.650	7.650	0.000
Capitan	3.162	4.063	4.225	3.425	Melrose	1.927	2.225	2.225	5.425
Carlsbad	4.740	6.073	6.225	1.425	Mesilla	1.016	2.340	2.340	5.310
Carrizozo	6.375	6.359	7.225	0.425	Milan	2.440	7.650	7.650	0.000
Causey	1.585	2.225	2.225	5.425	Moriarty	2.199	1.672	2.225	5.425
Chama	4.128	4.560	5.225	2.425	Mosquero	1.285	2.169	2.225	5.425
Cimarron	5.378	7.578	7.650	0.000	Mountainair	6.346	7.213	7.650	0.000
Clayton	4.714	4.938	4.938	2.712	Pecos	0.431	1.561	2.225	5.425
Cloudcroft	0.858	2.225	2.225	5.425	Peralta	3.000	3.000	3.000	4.650
Clovis	3.416	3.725	3.725	3.925	Portales	2.803	3.225	3.225	4.425
Columbus	3.241	5.986	7.650	0.000	Questa	4.331	4.173	5.225	2.425
Corona	3.837	4.425	4.425	3.225	Raton	6.268	7.650	7.650	0.000
Corrales	3.931	6.870	6.870	0.780	Red River	6.324	7.424	7.650	0.000
Cuba	3.772	7.650	7.650	0.000	Reserve	2.101	2.225	2.225	5.425
Deming	4.475	4.475	4.475	3.175	Rio Communities	2.750	2.750	2.750	4.900
Des Moines	3.674	4.938	4.938	2.712	Rio Rancho	7.482	6.358	7.650	0.000
Dexter	1.162	2.225	2.225	5.425	Roswell	6.806	7.650	7.650	0.000
Dora	1.514	2.225	2.225	5.425	Roy	1.403	2.136	2.225	5.425
Eagle Nest	1.775	3.225	3.225	4.425	Ruidoso	5.394	4.366	6.368	1.282
Edgewood	2.884	3.000	3.000	4.650	Ruidoso Downs	5.031	7.650	7.650	0.000
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	4.869	7.325	7.650	0.000
Elida	1.517	1.715	2.225	5.425	San Ysidro	6.946	7.629	7.650	0.000
Encino	1.827	1.583	2.225	5.425	Santa Clara	2.707	4.225	4.225	3.425
Espanola	3.608	6.710	7.650	0.000	Santa Fe	1.582	3.183	3.183	4.467
Estancia	2.344	0.841	2.750	4.900	Santa Rosa	4.580	4.938	4.938	2.712
Eunice	5.419	7.650	7.650	0.000	Silver City	2.692	3.825	3.825	3.825
Farmington	1.484	2.225	2.225	5.425	Socorro	5.505	5.813	5.813	1.837
Floyd	1.569	2.225	2.225	5.425	Springer	5.718	7.559	7.650	0.000
Folsom	2.935	5.425	5.425	2.225	Sunland Park	6.594	7.650	7.650	0.000
Fort Sumner	1.916	1.993	2.225	5.425	T or C	1.542	2.225	2.225	5.425
Gallup	6.669	7.650	7.650	0.000	Taos	2.739	3.948	4.225	3.425
Grady	5.815	7.650	7.650	0.000	Taos Ski Valley	7.650	7.650	7.650	0.000
Grants	4.158	4.555	4.555	3.095	Tatum	3.113	4.225	4.225	3.425
Grenville	7.126	7.650	7.650	0.000	Texico	1.880	2.225	2.225	5.425
Hagerman	1.717	2.225	2.225	5.425	Tijeras	0.881	2.225	2.225	5.425
Hatch	5.460	5.500	5.500	2.150	Tucumcari	3.650	7.650	7.650	0.000
Hobbs	4.022	5.555	5.555	2.095	Tularosa	5.335	7.650	7.650	0.000
Hope	4.238	7.650	7.650	0.000	Vaughn	7.650	7.650	7.650	0.000
House	5.457	7.281	7.650	0.000	Viriden	1.115	1.960	2.225	5.425
Hurley	4.334	4.971	5.225	2.425	Wagon Mound	5.705	7.650	7.650	0.000
Jal	5.722	7.650	7.650	0.000	Willard	5.225	5.025	5.225	2.425
Jemez Springs	3.882	5.950	5.950	1.700	Williamsburg	1.705	2.225	2.225	5.425
Kirtland*	0.000	0.000	0.000	7.650					
Lake Arthur	2.161	1.955	2.225	5.425	Average (unweighted)	3.797	4.776	4.965	2.685

Information Source: New Mexico Department of Finance and Administration rate certificate files.

¹The imposed rate less the 7.65 mill maximum rate allowed by New Mexico statutes.

*The municipality did not impose an operating rate for this tax year.

Department of Finance and Administration
Property Tax Facts

2020 Tax Year

Table 20
Net Taxable Value by Municipality **2020 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$603,559,732	\$443,183,045	\$160,376,687	\$603,559,732			
Albuquerque	\$14,312,758,232	\$11,104,417,227	\$3,208,341,005	\$14,312,758,232			
Angel Fire	\$266,198,331	\$215,166,518	\$51,031,813	\$266,198,331			
Anthony	\$78,607,120	\$56,802,633	\$21,804,487	\$78,607,120			
Artesia	\$431,999,446	\$163,390,286	\$268,605,016	\$431,995,302	\$3,522	\$622	\$4,144
Aztec	\$132,255,277	\$90,439,032	\$40,695,912	\$131,134,944	\$936,699	\$183,634	\$1,120,333
Bayard	\$21,469,693	\$17,259,372	\$4,210,321	\$21,469,693			
Belen	\$146,742,735	\$76,840,497	\$69,902,238	\$146,742,735			
Bernalillo	\$199,887,991	\$139,129,963	\$60,758,028	\$199,887,991			
Bloomfield	\$147,836,338	\$80,313,443	\$67,104,938	\$147,418,381	\$351,949	\$66,008	\$417,957
Bosque Farms	\$99,139,468	\$84,536,512	\$14,602,956	\$99,139,468			
Capitan	\$26,623,826	\$20,315,934	\$6,307,892	\$26,623,826			
Carlsbad	\$701,430,435	\$425,324,551	\$274,846,790	\$700,171,341	\$983,574	\$275,520	\$1,259,094
Carrizozo	\$16,620,970	\$8,794,689	\$7,826,281	\$16,620,970			
Causey	\$1,084,015	\$321,581	\$762,434	\$1,084,015			
Chama	\$27,138,374	\$14,871,451	\$12,266,923	\$27,138,374			
Cimarron	\$14,212,918	\$9,668,627	\$4,544,291	\$14,212,918			
Clayton	\$33,791,556	\$19,480,802	\$14,310,754	\$33,791,556			
Cloudcroft	\$58,140,587	\$44,643,311	\$13,497,276	\$58,140,587			
Clovis	\$661,045,025	\$487,877,260	\$173,167,765	\$661,045,025			
Columbus	\$18,192,616	\$10,990,256	\$7,202,360	\$18,192,616			
Corona	\$4,342,420	\$1,767,786	\$2,574,634	\$4,342,420			
Corrales	\$425,540,057	\$383,110,907	\$42,429,150	\$425,540,057			
Cuba	\$11,563,036	\$3,807,482	\$7,755,554	\$11,563,036			
Deming	\$261,025,634	\$143,085,858	\$117,939,776	\$261,025,634			
Des Moines	\$2,476,297	\$1,019,692	\$1,456,605	\$2,476,297			
Dexter	\$11,792,480	\$8,788,688	\$3,003,792	\$11,792,480			
Dora	\$1,161,156	\$735,742	\$425,414	\$1,161,156			
Eagle Nest	\$17,953,054	\$12,272,043	\$5,681,011	\$17,953,054			
Edgewood	\$164,635,045	\$124,838,143	\$39,796,902	\$164,635,045			
Elephant Butte	\$59,243,555	\$42,338,805	\$16,904,750	\$59,243,555			
Elida	\$2,584,843	\$1,329,926	\$1,254,917	\$2,584,843			
Encino	\$2,749,325	\$434,671	\$2,314,654	\$2,749,325			
Espanola	\$183,676,085	\$105,947,307	\$77,728,778	\$183,676,085			
Estancia	\$28,669,969	\$6,541,694	\$22,128,275	\$28,669,969			
Eunice	\$37,099,955	\$22,344,530	\$12,249,056	\$34,593,586	\$2,075,868	\$430,501	\$2,506,369
Farmington	\$1,200,926,089	\$788,417,538	\$410,373,281	\$1,198,790,819	\$1,761,036	\$374,233	\$2,135,270
Floyd	\$1,058,005	\$692,061	\$365,944	\$1,058,005			
Folsom	\$1,423,643	\$625,637	\$798,006	\$1,423,643			
Fort Sumner	\$13,506,612	\$6,803,359	\$6,703,253	\$13,506,612			
Gallup	\$340,333,299	\$198,580,503	\$141,752,796	\$340,333,299			
Grady	\$720,591	\$586,924	\$133,667	\$720,591			
Grants	\$130,586,072	\$76,756,655	\$53,829,417	\$130,586,072			
Grenville	\$775,405	\$122,477	\$652,928	\$775,405			
Hagerman	\$7,489,570	\$5,126,542	\$2,363,028	\$7,489,570			
Hatch	\$22,565,406	\$9,837,061	\$12,728,345	\$22,565,406			
Hobbs	\$754,538,448	\$367,365,800	\$291,845,218	\$659,211,018	\$78,942,529	\$16,384,900	\$95,327,430
Hope	\$1,677,424	\$794,762	\$882,662	\$1,677,424			
House	\$1,039,309	\$478,378	\$560,931	\$1,039,309			
Hurley	\$12,496,900	\$10,865,393	\$1,631,507	\$12,496,900			
Jal	\$34,636,593	\$12,589,520	\$21,498,991	\$34,088,511	\$454,941	\$93,141	\$548,082
Jemez Springs	\$11,804,720	\$5,893,839	\$5,910,881	\$11,804,720			
Kirtland	\$25,182,510	\$11,590,748	\$13,591,762	\$25,182,510			
Lake Arthur	\$2,912,648	\$1,658,966	\$1,253,682	\$2,912,648			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Department of Finance and Administration
Property Tax Facts 2020 Tax Year

Table 20
Net Taxable Value by Municipality (Continued) 2020 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem*		Subtotal
		Values	Values		Production	Equipment	
Las Cruces	\$2,523,393,463	\$1,797,890,148	\$725,503,315	\$2,523,393,463			
Las Vegas	\$221,402,285	\$147,725,244	\$73,677,041	\$221,402,285			
Logan	\$35,790,449	\$24,639,420	\$11,151,029	\$35,790,449			
Lordsburg	\$36,101,260	\$11,543,433	\$24,557,827	\$36,101,260			
Los Alamos	\$830,181,892	\$715,999,540	\$114,182,352	\$830,181,892			
Los Lunas	\$433,573,028	\$303,331,066	\$130,241,962	\$433,573,028			
Los Ranchos	\$288,910,875	\$260,974,065	\$27,936,810	\$288,910,875			
Loving	\$16,030,699	\$8,017,163	\$8,013,536	\$16,030,699			
Lovington	\$114,565,953	\$82,447,238	\$32,118,715	\$114,565,953			
Magdalena	\$7,563,820	\$5,132,041	\$2,431,779	\$7,563,820			
Maxwell	\$2,642,019	\$1,647,964	\$994,055	\$2,642,019			
Melrose	\$8,416,821	\$4,584,733	\$3,832,088	\$8,416,821			
Mesilla	\$71,538,117	\$59,367,076	\$12,171,041	\$71,538,117			
Milan	\$47,793,287	\$11,794,241	\$35,999,046	\$47,793,287			
Moriarty	\$46,613,456	\$16,663,664	\$29,949,792	\$46,613,456			
Mosquero	\$1,187,382	\$609,028	\$578,354	\$1,187,382			
Mountainair	\$10,245,315	\$6,336,677	\$3,908,638	\$10,245,315			
Pecos	\$24,151,684	\$20,079,600	\$4,072,084	\$24,151,684			
Peralta	\$65,325,900	\$59,369,681	\$5,956,219	\$65,325,900			
Portales	\$166,927,428	\$121,334,247	\$45,593,181	\$166,927,428			
Questa	\$43,099,310	\$21,350,570	\$21,748,740	\$43,099,310			
Raton	\$97,737,785	\$61,351,667	\$36,386,118	\$97,737,785			
Red River	\$63,258,865	\$39,432,031	\$23,826,834	\$63,258,865			
Reserve	\$6,231,170	\$3,008,281	\$3,222,889	\$6,231,170			
Rio Communities	\$89,066,058	\$78,275,470	\$10,790,588	\$89,066,058			
Rio Rancho	\$2,517,797,194	\$1,990,778,522	\$527,018,672	\$2,517,797,194			
Roswell	\$777,532,755	\$522,110,450	\$255,422,305	\$777,532,755			
Roy	\$2,500,515	\$1,422,465	\$1,078,050	\$2,500,515			
Ruidoso	\$569,395,548	\$401,859,722	\$167,535,826	\$569,395,548			
Ruidoso Downs	\$52,620,008	\$30,300,850	\$22,319,158	\$52,620,008			
San Jon	\$2,715,639	\$924,149	\$1,791,490	\$2,715,639			
San Ysidro	\$3,696,927	\$1,745,295	\$1,951,632	\$3,696,927			
Santa Clara	\$16,744,471	\$12,801,732	\$3,942,739	\$16,744,471			
Santa Fe	\$4,518,169,120	\$3,371,949,824	\$1,146,219,296	\$4,518,169,120			
Santa Rosa	\$52,070,983	\$18,469,715	\$33,601,268	\$52,070,983			
Silver City	\$223,240,327	\$150,324,766	\$72,915,561	\$223,240,327			
Socorro	\$120,195,803	\$82,442,686	\$37,753,117	\$120,195,803			
Springer	\$11,633,250	\$7,993,099	\$3,640,151	\$11,633,250			
Sunland Park	\$283,646,314	\$189,959,295	\$93,687,019	\$283,646,314			
T or C	\$103,844,459	\$64,466,452	\$39,378,007	\$103,844,459			
Taos	\$367,423,036	\$180,711,218	\$186,711,818	\$367,423,036			
Taos Ski Valley	\$82,522,441	\$35,605,610	\$46,916,831	\$82,522,441			
Tatum	\$7,530,415	\$4,490,800	\$3,039,615	\$7,530,415			
Texico	\$8,483,525	\$5,232,847	\$3,250,678	\$8,483,525			
Tijeras	\$13,557,940	\$8,993,540	\$4,564,400	\$13,557,940			
Tucumcari	\$76,948,969	\$33,223,974	\$43,724,995	\$76,948,969			
Tularosa	\$35,555,599	\$25,901,558	\$9,654,041	\$35,555,599			
Vaughn	\$9,622,492	\$2,198,472	\$7,424,020	\$9,622,492			
Virden	\$1,106,648	\$768,290	\$338,358	\$1,106,648			
Wagon Mound	\$5,604,160	\$2,424,127	\$3,180,033	\$5,604,160			
Willard	\$1,878,993	\$835,307	\$1,043,686	\$1,878,993			
Williamsburg	\$5,527,358	\$4,292,140	\$1,235,218	\$5,527,358			
Totals	\$36,900,234,048	\$26,886,047,620	\$9,910,867,751	\$36,796,915,371	\$85,510,117	\$17,808,560	\$103,318,677

Information source: compiled from rate certificate files issued by the New Mexico Department of Finance and Administration.

*Blank values should be considered zero.

Department of Finance and Administration
Property Tax Facts 2020 Tax Year

Table 21
Obligations for Municipal Operating Purposes by Municipality 2020 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$3,392,248	\$2,259,347	\$1,132,901	\$3,392,248			
Albuquerque	\$91,141,987	\$70,146,604	\$20,995,384	\$91,141,987			
Angel Fire	\$1,567,785	\$1,177,391	\$390,393	\$1,567,785			
Anthony*							
Artesia*	\$1,498,437	\$558,305	\$940,118	\$1,498,422	\$12	\$2	\$15
Aztec	\$710,273	\$424,702	\$277,872	\$702,573	\$6,438	\$1,262	\$7,700
Bayard	\$97,267	\$75,268	\$21,999	\$97,267			
Belen	\$891,318	\$441,987	\$449,332	\$891,318			
Bernalillo	\$806,273	\$458,433	\$347,840	\$806,273			
Bloomfield	\$874,308	\$401,648	\$469,735	\$871,382	\$2,464	\$462	\$2,926
Bosque Farms	\$278,680	\$236,449	\$42,232	\$278,680			
Capitan	\$89,868	\$64,239	\$25,629	\$89,868			
Carlsbad	\$3,693,021	\$2,016,038	\$1,669,145	\$3,685,183	\$6,123	\$1,715	\$7,838
Carrizozo	\$105,833	\$56,066	\$49,767	\$105,833			
Causey	\$2,206	\$510	\$1,696	\$2,206			
Chama	\$117,327	\$61,389	\$55,937	\$117,327			
Cimarron	\$86,435	\$51,998	\$34,437	\$86,435			
Clayton	\$162,499	\$91,833	\$70,667	\$162,499			
Cloudcroft	\$68,335	\$38,304	\$30,031	\$68,335			
Clovis	\$2,311,639	\$1,666,589	\$645,050	\$2,311,639			
Columbus	\$78,733	\$35,619	\$43,113	\$78,733			
Corona	\$18,176	\$6,783	\$11,393	\$18,176			
Corrales	\$1,797,497	\$1,506,009	\$291,488	\$1,797,497			
Cuba	\$73,692	\$14,362	\$59,330	\$73,692			
Deming	\$1,168,090	\$640,309	\$527,780	\$1,168,090			
Des Moines	\$10,939	\$3,746	\$7,193	\$10,939			
Dexter	\$16,896	\$10,212	\$6,683	\$16,896			
Dora	\$2,060	\$1,114	\$947	\$2,060			
Eagle Nest	\$40,104	\$21,783	\$18,321	\$40,104			
Edgewood	\$479,424	\$360,033	\$119,391	\$479,424			
Elephant Butte	\$250,304	\$178,881	\$71,423	\$250,304			
Elida	\$4,170	\$2,017	\$2,152	\$4,170			
Encino	\$4,458	\$794	\$3,664	\$4,458			
Espanola	\$903,818	\$382,258	\$521,560	\$903,818			
Estancia	\$33,944	\$15,334	\$18,610	\$33,944			
Eunice	\$233,964	\$121,085	\$93,705	\$214,790	\$15,880	\$3,293	\$19,174
Farmington	\$2,087,843	\$1,170,012	\$913,081	\$2,083,092	\$3,918	\$833	\$4,751
Floyd	\$1,900	\$1,086	\$814	\$1,900			
Folsom	\$6,165	\$1,836	\$4,329	\$6,165			
Fort Sumner	\$26,395	\$13,035	\$13,360	\$26,395			
Gallup	\$2,408,742	\$1,324,333	\$1,084,409	\$2,408,742			
Grady	\$4,436	\$3,413	\$1,023	\$4,436			
Grants	\$564,347	\$319,154	\$245,193	\$564,347			
Grenville	\$5,868	\$873	\$4,995	\$5,868			
Hagerman	\$14,060	\$8,802	\$5,258	\$14,060			
Hatch	\$123,716	\$53,710	\$70,006	\$123,716			
Hobbs	\$3,628,289	\$1,477,545	\$1,621,200	\$3,098,745	\$438,526	\$91,018	\$529,544
Hope	\$10,121	\$3,368	\$6,752	\$10,121			
House	\$6,695	\$2,611	\$4,084	\$6,695			
Hurley	\$55,201	\$47,091	\$8,110	\$55,201			
Jal	\$240,697	\$72,037	\$164,467	\$236,505	\$3,480	\$713	\$4,193
Jemez Springs	\$58,050	\$22,880	\$35,170	\$58,050			
Kirtland*							
Lake Arthur	\$6,036	\$3,585	\$2,451	\$6,036			

Information Source: New Mexico Department of Finance and Administration rate certificate files.

*Municipality is not imposing an operating rate for this tax year. ¹The extreme difference between residential and nonresidential obligations in Hurley results from very small nonresidential tax rates and net taxable value relative to residential rates and values.

Department of Finance and Administration
Property Tax Facts

2020 Tax Year

Table 21

Obligations for Municipal Operating Purposes by Municipality (Continued) 2020 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Las Cruces	\$12,353,439	\$8,638,862	\$3,714,577	\$12,353,439			
Las Vegas	\$1,560,036	\$996,407	\$563,629	\$1,560,036			
Logan	\$265,980	\$188,492	\$77,489	\$265,980			
Lordsburg	\$108,381	\$29,182	\$79,199	\$108,381			
Los Alamos	\$3,098,435	\$2,644,902	\$453,532	\$3,098,435			
Los Lunas	\$3,244,201	\$2,297,733	\$946,468	\$3,244,201			
Los Ranchos*							
Loving	\$29,864	\$12,034	\$17,830	\$29,864			
Lovington	\$491,390	\$309,919	\$181,471	\$491,390			
Magdalena	\$9,609	\$4,198	\$5,411	\$9,609			
Maxwell	\$17,835	\$10,231	\$7,605	\$17,835			
Melrose	\$17,361	\$8,835	\$8,526	\$17,361			
Mesilla	\$88,797	\$60,317	\$28,480	\$88,797			
Milan	\$304,171	\$28,778	\$275,393	\$304,171			
Moriarty	\$86,719	\$36,643	\$50,076	\$86,719			
Mosquero	\$2,037	\$783	\$1,254	\$2,037			
Mountainair	\$68,406	\$40,213	\$28,193	\$68,406			
Pecos	\$15,011	\$8,654	\$6,357	\$15,011			
Peralta	\$195,978	\$178,109	\$17,869	\$195,978			
Portales	\$487,138	\$340,100	\$147,038	\$487,138			
Questa	\$183,227	\$92,469	\$90,757	\$183,227			
Raton	\$662,906	\$384,552	\$278,354	\$662,906			
Red River	\$426,259	\$249,368	\$176,890	\$426,259			
Reserve	\$13,491	\$6,320	\$7,171	\$13,491			
Rio Communities	\$244,932	\$215,258	\$29,674	\$244,932			
Rio Rancho	\$18,245,790	\$14,895,005	\$3,350,785	\$18,245,790			
Roswell	\$5,507,464	\$3,553,484	\$1,953,981	\$5,507,464			
Roy	\$4,298	\$1,996	\$2,303	\$4,298			
Ruidoso	\$2,899,093	\$2,167,631	\$731,461	\$2,899,093			
Ruidoso Downs	\$323,185	\$152,444	\$170,742	\$323,185			
San Jon	\$17,622	\$4,500	\$13,123	\$17,622			
San Ysidro	\$27,012	\$12,123	\$14,889	\$27,012			
Santa Clara	\$51,312	\$34,654	\$16,658	\$51,312			
Santa Fe	\$8,982,841	\$5,334,425	\$3,648,416	\$8,982,841			
Santa Rosa	\$250,514	\$84,591	\$165,923	\$250,514			
Silver City	\$683,576	\$404,674	\$278,902	\$683,576			
Socorro	\$673,306	\$453,847	\$219,459	\$673,306			
Springer	\$73,220	\$45,705	\$27,516	\$73,220			
Sunland Park	\$1,969,297	\$1,252,592	\$716,706	\$1,969,297			
T or C	\$187,023	\$99,407	\$87,616	\$187,023			
Taos	\$1,232,106	\$494,968	\$737,138	\$1,232,106			
Taos Ski Valley	\$631,297	\$272,383	\$358,914	\$631,297			
Tatum	\$26,822	\$13,980	\$12,842	\$26,822			
Texico	\$17,071	\$9,838	\$7,233	\$17,071			
Tijeras	\$18,079	\$7,923	\$10,156	\$18,079			
Tucumcari	\$455,764	\$121,268	\$334,496	\$455,764			
Tularosa	\$212,038	\$138,185	\$73,853	\$212,038			
Vaughn	\$73,612	\$16,818	\$56,794	\$73,612			
Viriden	\$1,520	\$857	\$663	\$1,520			
Wagon Mound	\$38,157	\$13,830	\$24,327	\$38,157			
Willard	\$9,609	\$4,364	\$5,245	\$9,609			
Williamsburg	\$10,066	\$7,318	\$2,748	\$10,066			
Totals	\$188,857,864	\$134,433,976	\$53,847,749	\$188,281,725	\$476,841	\$99,298	\$576,139

*Municipality is not imposing an operating rate for this tax year.

Department of Finance and Administration
 Property Tax Facts 2020 Tax Year

Table 22: Obligations for Municipal Debt Service Purposes 2020 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,028,466	\$755,184	\$273,282			Las Cruces	\$5,069,497	\$3,611,961	\$1,457,536		
Albuquerque	\$71,220,285	\$55,255,580	\$15,964,705			Las Vegas					
Angel Fire	\$1,118,033	\$903,699	\$214,334			Logan					
Anthony	\$164,682	\$119,002	\$45,680			Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas	\$464,790	\$325,171	\$139,619		
Bayard						Los Ranchos	\$288,911	\$260,974	\$27,937		
Belen	\$438,174	\$229,446	\$208,728			Loving					
Bernalillo						Lovington					
Bloomfield						Magdalena					
Bosque Farms						Maxwell					
Capitan						Melrose					
Carlsbad						Mesilla					
Carrizozo						Milan					
Causey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$1,021,296	\$919,466	\$101,830			Red River	\$172,507	\$107,531	\$64,976		
Cuba						Reserve					
Deming	\$181,674	\$99,588	\$82,086			Rio Communities					
Des Moines						Rio Rancho	\$6,974,298	\$5,514,457	\$1,459,842		
Dexter						Roswell	\$409,760	\$275,152	\$134,608		
Dora						Roy					
Eagle Nest						Ruidoso	\$854,094	\$602,790	\$251,304		
Edgewood	\$279,944	\$197,020	\$82,924			Ruidoso Downs	\$137,233	\$79,025	\$58,208		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$1,581,359	\$1,180,182	\$401,177		
Estancia						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallup	\$504,714	\$294,495	\$210,219			Taos					
Grady						Taos Ski Valley					
Grants	\$157,095	\$92,338	\$64,757			Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucumcari					
Hobbs						Tularosa					
Hope						Vaughn					
House						Viriden					
Hurley						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Kirtland											
Lake Arthur											
						Totals	\$92,066,813	\$70,823,061	\$21,243,752		

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Muni Debt	\$92,066,813
Total Obligations	\$2,089,593,619
% of Muni Debt Obligations To Total Obligations	4.41%
76.93% Ratio of Residential to Total Debt	

Table 22: Obligations for Municipal Debt Service Purposes 2019 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,088,926	\$795,535	\$293,391			Las Cruces	\$4,899,458	\$3,439,672	\$1,459,786		
Albuquerque	\$69,385,149	\$53,524,067	\$15,861,082			Las Vegas					
Angel Fire	\$946,421	\$748,778	\$197,643			Logan					
Anthony	\$192,440	\$143,065	\$49,375			Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas	\$579,765	\$418,570	\$161,196		
Bayard						Los Ranchos	\$277,409	\$252,769	\$24,640		
Belen	\$428,560	\$224,239	\$204,321			Loving					
Bernalillo						Lovington					
Bloomfield	\$147,024	\$78,256	\$68,259	\$415	\$94	Magdalena					
Bosque Farms						Maxwell					
Capitan						Melrose					
Carlsbad						Mesilla					
Carrizozo						Milan					
Causey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$133,190	\$119,421	\$13,769			Red River	\$173,862	\$111,096	\$62,766		
Cuba						Reserve					
Deming	\$199,443	\$108,097	\$91,345			Rio Communities					
Des Moines						Rio Rancho	\$6,384,106	\$5,253,214	\$1,130,892		
Dexter						Roswell	\$399,099	\$268,509	\$130,589		
Dora						Roy					
Eagle Nest						Ruidoso	\$828,446	\$587,291	\$241,155		
Edgewood	\$272,349	\$188,406	\$83,943			Ruidoso Downs	\$123,772	\$70,019	\$53,754		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$2,120,122	\$1,560,625	\$559,497		
Estancia						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallup	\$492,659	\$283,265	\$209,394			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucumcari					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virgen					
Hurley						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Kirtland											
Lake Arthur											
						Totals	\$89,072,199	\$68,174,895	\$20,896,795	\$415	\$94

Information Source: New Mexico Department of Finance and Administration rate certificate files.

Muni Debt	\$89,072,199
Total Obligations	\$1,987,597,166
% of Muni Debt Obligations To Total Obligations	4.48%

76.54% Ratio of Residential to Total Debt