

PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

RESOURCES 2017

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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-II (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, *Yazzie v. State of New Mexico*, 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, *Martinez v. State of New Mexico*, 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 denied the state’s motion to dismiss 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, its 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.

Used by Permission; Retrieved from:

<http://schoolfunding.info/2014/12/school-funding-cases-in-new-mexico/>

7/27/2015

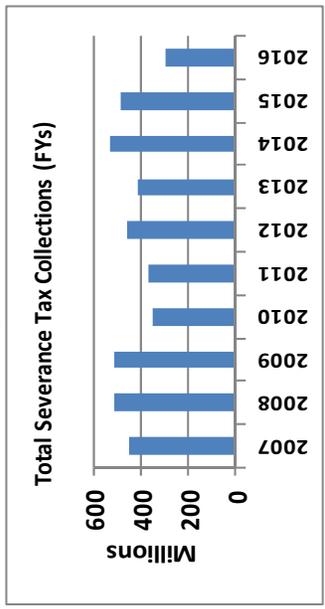


New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND

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.



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



Collections based on fiscal year

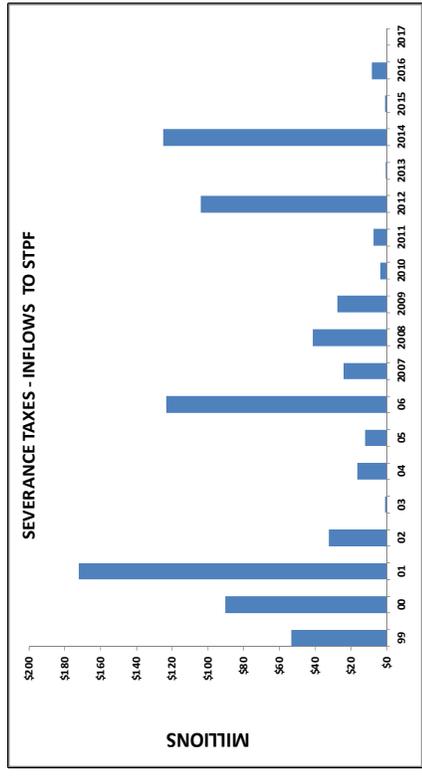
Most of the fluctuation in severance tax revenue is due to wide and frequent swings in the market price of oil and gas. States that rely on revenue from severance taxes face volatility in production, demand and price changes.

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

Constitutional Distribution Formula
to the **State General Fund**
4.7% of 5-year average market value



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)

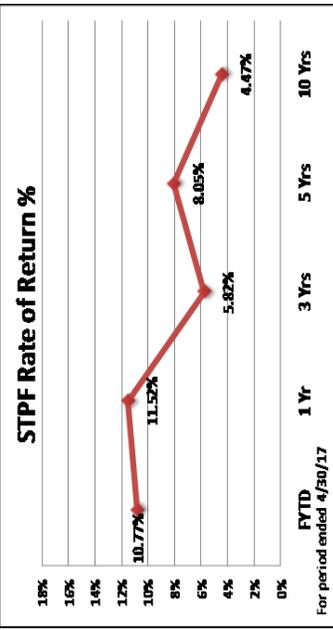


Chart based on fiscal years current = 4/30/17

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
11-12-60	Espanola	Velarde ES	25,206	55.94%
13-14-03	Deming	Deming Intermediate School	80,043	84.78%
13-14-08	NM School for the Blind	Quimby Gymnasium (1952)	14,378	77.11%
13-14-45	Central Consolidated	Newcomb HS	102,089	46.27%
13-14-47	Silver - State Chartered	(P) Aldo Leopold Charter School	18,816	46.09%
13-14-49	Albuquerque	Arroyo Del Oso ES	50,760	45.34%
13-14-77	Belen	Rio Grande ES	44,163	38.40%
13-14-91	NM School for the Blind	Recreation/Ditzler Auditorium	19,026	36.68%
14-15-10	Gallup McKinley	Thoreau ES	48,006	64.17%
14-15-23	Clovis	Parkview ES	48,642	52.00%
14-15-31	Alamogordo	Oregon ES - Combo with Heights ES	35,727	47.77%
14-15-31	Alamogordo	Heights ES - Combo with Oregon ES	39,208	34.64%
14-15-35	Ruidoso	Nob Hill Early Childhood Center	46,027	46.95%
14-15-50	NM School for the Deaf	Cartwright Hall	22,457	43.23%
14-15-85	Mountainair	Mountainair Jr./Sr. HS	70,744	33.85%
14-15-87	NM School for the Blind	Garret Dormitory (1964)	14,145	33.58%
14-15-90	NM School for the Deaf	Bldg 09-Delgado Hall	11,945	33.30%
15-16-06	Roswell	Del Norte ES	48,165	82.07%
15-16-17	Espanola	Abiquiu ES	24,561	58.04%
15-16-24	Clovis	Highland ES	48,361	52.84%
16-17-1	Reserve	Glenwood ES	5,841	95.42%

Schools with "XX-XX-XX" rankings are projects that have received an award through a previous standards-based award. The rank is formatted by award year followed by the rank from that award cycle. These projects may be eligible for additional phase funding.

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
Current Statewide Average wNMCI: 16.79% Average FCI: 32.70% Average wNMCI of Top 30: 47.94%				
1	Alamogordo	High Rolls Mountain Park ES	11,858	60.72%
4	Alamogordo	Holloman ES - FKA Holloman Primary	68,871	58.15%
42	Alamogordo	Chaparral MS	126,802	33.55%
95	Alamogordo	Buena Vista ES	37,521	28.01%
121	Alamogordo	North Elem ES	42,354	26.35%
144	Alamogordo	La Luz ES	50,362	24.78%
193	Alamogordo	Academy Del Sol Alternative HS	22,289	22.40%
206	Alamogordo	Alamogordo HS	332,776	21.80%
231	Alamogordo	Sierra ES	44,513	20.63%
343	Alamogordo	Holloman MS	53,290	16.10%
519	Alamogordo	Mountain View MS	90,120	8.84%
707	Alamogordo	Desert Star (New ES - 2015)	65,090	0.04%
737	Alamogordo	RENOVATED Yucca ES - (2015 Completion Date)	49,652	0.00%
11	Albuquerque	S. Y. Jackson ES	57,265	44.55%
17	Albuquerque	Petroglyph ES	78,739	40.27%
19	Albuquerque	Sierra Vista ES	84,972	40.07%
21	Albuquerque	Duranos ES	55,341	39.89%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
31	Albuquerque	John Adams MS	121,817	37.32%
32	Albuquerque	Edmund G. Ross ES	64,216	35.93%
34	Albuquerque	Lavaland ES	65,735	34.68%
44	Albuquerque	A. Montoya ES	67,803	33.03%
46	Albuquerque	Bandelier ES	82,701	32.63%
53	Albuquerque	La Academia de Esperanza Charter School	21,246	31.54%
55	Albuquerque	Eugene Field ES	54,101	31.23%
56	Albuquerque	Bellehaven ES	51,078	31.22%
58	Albuquerque	Sandia Base ES	55,254	31.11%
74	Albuquerque	School on Wheels Alternative School	20,290	29.92%
83	Albuquerque	Emerson ES	68,393	29.03%
84	Albuquerque	Pajarito ES	77,723	28.91%
85	Albuquerque	Apache ES	59,765	28.79%
89	Albuquerque	Matheson Park ES	44,427	28.68%
90	Albuquerque	Garfield MS	92,969	28.58%
96	Albuquerque	Digital Arts and Technology Academy Charter	51,210	27.88%
97	Albuquerque	Dennis Chavez ES	83,129	27.86%
98	Albuquerque	Alameda ES	46,089	27.62%
99	Albuquerque	Painted Sky ES	110,056	27.62%
103	Albuquerque	San Antonito ES	56,315	27.46%
105	Albuquerque	Kit Carson ES	76,421	27.30%
106	Albuquerque	Polk MS	85,770	27.26%
110	Albuquerque	Armijo ES	64,363	27.05%
112	Albuquerque	Cleveland MS	111,071	26.92%
113	Albuquerque	Mission Avenue ES	63,115	26.78%
116	Albuquerque	Alamosa ES	78,011	26.62%
117	Albuquerque	Whittier ES	69,030	26.60%
118	Albuquerque	Kirtland ES	55,956	26.53%
119	Albuquerque	Highland HS	374,427	26.52%
120	Albuquerque	El Camino Real Academy Charter School	61,380	26.47%
125	Albuquerque	Washington MS	95,766	26.00%
127	Albuquerque	Jefferson MS	125,678	25.98%
129	Albuquerque	La Mesa ES	85,467	25.75%
138	Albuquerque	Rio Grande HS	294,689	25.09%
155	Albuquerque	Griegos ES	41,517	24.23%
157	Albuquerque	Eisenhower MS	135,982	24.18%
159	Albuquerque	Monte Vista ES	59,814	24.17%
162	Albuquerque	Valley HS	285,105	23.91%
163	Albuquerque	La Luz ES	55,306	23.88%
164	Albuquerque	Eldorado HS	340,986	23.84%
173	Albuquerque	Cibola HS	389,852	23.50%
179	Albuquerque	Eubank ES - Janet Kahn School for Integrated	59,251	23.29%
184	Albuquerque	Mark Twain ES	65,735	22.90%
186	Albuquerque	Kennedy MS	103,677	22.84%
190	Albuquerque	Bel-Air ES	61,447	22.57%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
192	Albuquerque	Ernie Pyle MS	120,537	22.50%
197	Albuquerque	Wherry ES	94,341	22.20%
210	Albuquerque	Seven Bar ES	88,728	21.57%
213	Albuquerque	Manzano HS	300,701	21.45%
216	Albuquerque	Montessori of the Rio Grande Charter School	24,139	21.29%
218	Albuquerque	Albuquerque Charter Academy (pka - SIA Tech)	11,564	21.18%
219	Albuquerque	Hayes MS	105,756	21.13%
222	Albuquerque	Sandia HS	367,144	21.06%
223	Albuquerque	Roosevelt MS	105,567	21.01%
224	Albuquerque	Grant MS	127,844	20.97%
225	Albuquerque	Governor Bent ES	63,799	20.94%
226	Albuquerque	Onate ES	70,443	20.93%
233	Albuquerque	Van Buren MS	113,807	20.51%
239	Albuquerque	Truman MS	168,002	20.25%
241	Albuquerque	Albuquerque HS	361,150	20.16%
245	Albuquerque	Valle Vista ES	69,270	19.93%
255	Albuquerque	Chelwood ES	75,963	19.56%
258	Albuquerque	Public Academy for Performing Arts Charter	29,568	19.39%
271	Albuquerque	Del Norte HS	285,838	18.99%
274	Albuquerque	Hawthorne ES	69,459	18.90%
277	Albuquerque	Alice King Community Charter School	11,016	18.68%
278	Albuquerque	McCullum ES	70,516	18.64%
281	Albuquerque	Harrison MS	123,861	18.47%
284	Albuquerque	Comanche ES	52,417	18.31%
292	Albuquerque	East San Jose ES	66,430	18.08%
297	Albuquerque	Longfellow ES	49,964	17.82%
302	Albuquerque	Jimmy Carter MS	149,859	17.59%
303	Albuquerque	Carlos Rey ES	94,789	17.59%
304	Albuquerque	Lyndon B. Johnson MS	163,230	17.59%
307	Albuquerque	Hubert Humphrey ES	59,142	17.40%
310	Albuquerque	Taft MS	123,453	17.25%
311	Albuquerque	Double Eagle ES	66,174	17.11%
313	Albuquerque	Cochiti ES	49,981	17.10%
325	Albuquerque	Ventana ES	89,984	16.70%
330	Albuquerque	Hodgin ES	74,623	16.47%
334	Albuquerque	Lowell ES	56,400	16.30%
336	Albuquerque	Montezuma ES	60,762	16.23%
338	Albuquerque	Career Enrichment Center & Early College Academy	63,685	16.18%
339	Albuquerque	Dolores Gonzales ES	42,928	16.13%
347	Albuquerque	Hoover MS	113,740	16.03%
356	Albuquerque	Jackson MS	86,382	15.55%
357	Albuquerque	Corrales ES	63,802	15.51%
370	Albuquerque	John Baker ES	73,636	15.16%
371	Albuquerque	Tomasita ES	63,387	15.10%
373	Albuquerque	Taylor MS	114,671	15.07%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
384	Albuquerque	Alvarado ES	53,915	14.52%
392	Albuquerque	West Mesa HS	296,255	14.25%
395	Albuquerque	Los Padillas ES	52,962	14.19%
405	Albuquerque	Navajo ES	82,834	13.90%
409	Albuquerque	Adobe Acres ES	82,634	13.80%
412	Albuquerque	Mary Ann Binford ES	96,873	13.46%
416	Albuquerque	Volcano Vista HS	462,687	13.29%
418	Albuquerque	Madison MS	124,204	13.21%
420	Albuquerque	Reginald Chavez ES	54,077	13.17%
422	Albuquerque	Sombra del Monte ES	60,689	13.15%
425	Albuquerque	La Cueva HS	387,114	12.87%
430	Albuquerque	Chamiza ES	74,267	12.67%
432	Albuquerque	Osuna ES	55,001	12.65%
436	Albuquerque	Los Ranchos ES	60,100	12.36%
437	Albuquerque	Twenty-First Century Public Academy	10,447	12.36%
446	Albuquerque	Wilson MS	102,130	11.90%
449	Albuquerque	Tierra Antigua ES	85,693	11.79%
450	Albuquerque	Desert Ridge MS	169,420	11.74%
451	Albuquerque	Barcelona ES	75,634	11.71%
470	Albuquerque	Zuni ES	50,717	10.74%
471	Albuquerque	New Futures Alternative High School	43,257	10.71%
479	Albuquerque	Zia ES	68,715	10.51%
480	Albuquerque	Mitchell ES	50,565	10.49%
483	Albuquerque	Mountain Mahogany Community Charter School	13,926	10.26%
486	Albuquerque	Manzano Mesa ES	77,767	10.17%
499	Albuquerque	Chaparral ES	128,758	9.64%
500	Albuquerque	Freedom HS	42,971	9.61%
503	Albuquerque	Douglas MacArthur ES	51,212	9.52%
521	Albuquerque	Robert F. Kennedy Charter High School	63,468	8.78%
523	Albuquerque	James Monroe MS	152,511	8.64%
524	Albuquerque	Los Puentes Charter School	19,381	8.63%
528	Albuquerque	South Valley Academy Charter School	66,507	8.48%
533	Albuquerque	Native American Community Academy Charter School	42,641	8.21%
534	Albuquerque	Vision Quest Alternative Middle School	2,000	8.20%
537	Albuquerque	Lew Wallace ES	37,090	8.11%
545	Albuquerque	North Star ES	75,567	7.72%
564	Albuquerque	Edward Gonzales ES	78,097	6.80%
566	Albuquerque	East Mountain Charter High School	43,784	6.76%
569	Albuquerque	Tony Hillerman MS	161,920	6.49%
575	Albuquerque	Coronado ES	45,621	6.34%
577	Albuquerque	CO: Lab Southwest PK-8	217,021	6.31%
582	Albuquerque	(P) Nuestros Valores Charter School	14,538	6.22%
583	Albuquerque	Albuquerque Talent Development Secondary	16,000	6.22%
585	Albuquerque	Rudolfo Anaya ES	83,609	6.14%
598	Albuquerque	Susie R. Marmon ES	99,216	5.71%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
622	Albuquerque	(P) Christine Duncan Community Charter Sch	34,580	4.92%
627	Albuquerque	Bataan Military Academy Charter School	8,800	4.80%
635	Albuquerque	Sunset View ES	85,654	4.40%
650	Albuquerque	Gordon Bernell Charter School	22,187	3.88%
656	Albuquerque	Helen Cordero Primary	83,680	3.43%
662	Albuquerque	Inez ES	117,910	3.24%
672	Albuquerque	Atrisco Heritage Academy HS	458,414	2.67%
680	Albuquerque	Desert Willow Family Alternative School	39,629	2.32%
683	Albuquerque	Georgia O'Keefe ES	89,108	2.21%
692	Albuquerque	nex+Gen Academy HS	59,811	1.13%
697	Albuquerque	College & Career Alternative HS	100,000	0.81%
699	Albuquerque	eCADEMY	43,874	0.78%
705	Albuquerque	(P) Corrales International Charter	23,418	0.12%
721	Albuquerque	New George I. Sánchez Collaborative Commu	180,000	0.00%
722	Albuquerque	McKinley MS	100,137	0.00%
724	Albuquerque	Mountain View ES	87,693	0.00%
725	Albuquerque	Atrisco ES	83,866	0.00%
727	Albuquerque	Marie M. Hughes ES	69,922	0.00%
741	Albuquerque	Collet Park ES	42,459	0.00%
69	Animas	Animas ES	21,220	30.27%
139	Animas	Animas MS/HS	80,508	25.02%
28	Artesia	Hermosa ES	46,074	38.16%
126	Artesia	Yeso ES	52,975	25.99%
168	Artesia	Zia Intermediate	115,817	23.64%
244	Artesia	Penasco ES	5,858	19.95%
265	Artesia	Grand Heights Early Childhood	36,800	19.18%
267	Artesia	Central ES	19,910	19.03%
320	Artesia	Yucca ES	36,064	16.87%
375	Artesia	Roselawn ES	39,180	14.89%
380	Artesia	Park Junior HS	127,720	14.63%
468	Artesia	Artesia HS	289,248	10.86%
201	Aztec	Lydia Rippey ES	73,703	22.16%
279	Aztec	Park Avenue ES	72,920	18.51%
299	Aztec	McCoy Avenue ES	68,246	17.72%
341	Aztec	Aztec HS	226,559	16.10%
509	Aztec	(P) Mosaic Academy Charter School	9,024	9.27%
541	Aztec	C.V. Koogler MS	129,642	7.82%
604	Aztec	Vista Nueva Alternative HS	15,867	5.46%
9	Belen	Jaramillo ES	55,340	46.37%
88	Belen	Dennis Chavez ES	54,927	28.69%
149	Belen	Belen HS	245,516	24.51%
221	Belen	Belen MS	136,672	21.11%
315	Belen	La Merced ES	57,409	17.05%
318	Belen	La Promesa ES	58,119	17.02%
385	Belen	Gil Sanchez ES	53,771	14.51%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
647	Belen	Central ES	52,892	4.00%
684	Belen	Infinity Alternative HS	26,229	2.01%
709	Belen	The Family Alternative School	9,470	0.03%
63	Bernalillo	Algodones ES	26,948	30.78%
346	Bernalillo	Bernalillo MS	106,109	16.04%
397	Bernalillo	Cochiti ES/MS	67,094	14.14%
404	Bernalillo	Carroll ES	65,417	13.90%
605	Bernalillo	Placitas ES	35,792	5.41%
663	Bernalillo	Bernalillo ES	65,479	3.22%
673	Bernalillo	Bernalillo HS - PHASE ONE COMPLETE PHASE	188,934	2.67%
738	Bernalillo	Santo Domingo ES/MS	49,415	0.00%
18	Bloomfield	Naaba Ani ES	85,615	40.13%
172	Bloomfield	Mesa Alta Junior HS	120,990	23.51%
264	Bloomfield	Central Primary School	93,490	19.26%
398	Bloomfield	Blanco ES	46,873	14.11%
442	Bloomfield	Charlie Y. Brown HS	19,959	12.16%
460	Bloomfield	Bloomfield HS	280,374	11.27%
563	Bloomfield	Bloomfield Early Childhood Center	58,218	6.80%
743	Capitan	Capitan ES	37,034	0.00%
745	Capitan	Capitan Secomdary School - To Be Complete	28,429	0.00%
47	Carlsbad	Monterrey ES	40,550	32.40%
61	Carlsbad	Carlsbad Intermediate School at PR Leyva Ca	167,325	30.91%
92	Carlsbad	Early Childhood Education Center	50,752	28.37%
124	Carlsbad	Craft ES	33,071	26.01%
217	Carlsbad	Joe Stanley Smith ES	36,920	21.19%
252	Carlsbad	Jefferson Montessori Academy Charter Scho	22,955	19.63%
349	Carlsbad	Dr. E.M. Smith Pre-school	17,417	15.83%
372	Carlsbad	Hillcrest ES	38,920	15.10%
389	Carlsbad	Carlsbad HS	362,248	14.37%
466	Carlsbad	Carlsbad Sixth Grade Academy at Alta Vista C	120,191	10.93%
600	Carlsbad	Carlsbad Early College HS	14,970	5.70%
619	Carlsbad	Desert Willow ES (2017) - NEW - Replacing P	75,987	4.98%
620	Carlsbad	Ocotillo ES (2017) - NEW - Replacing Riversid	75,987	4.98%
30	Carrizozo	Carrizozo Combined School	93,176	37.79%
6	Central Consolidated	Newcomb ES	67,465	54.89%
36	Central Consolidated	Kirtland ES	88,650	34.46%
199	Central Consolidated	Kirtland Central HS	208,300	22.17%
383	Central Consolidated	Tse'bit'ai MS	95,590	14.54%
445	Central Consolidated	Mesa ES	69,239	11.90%
456	Central Consolidated	Ojo Amarillo ES	77,103	11.42%
485	Central Consolidated	Nizhoni ES	71,280	10.18%
489	Central Consolidated	Newcomb MS	53,896	10.01%
536	Central Consolidated	Eva B. Stokely ES	110,040	8.15%
540	Central Consolidated	Shiprock HS	219,459	7.90%
610	Central Consolidated	Naschitti ES (NEW 2016) - BEING REBUILT	27,155	5.23%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
630	Central Consolidated	Kirtland MS	134,160	4.65%
664	Central Consolidated	Central Career Prep	31,143	3.13%
754	Central Consolidated	Judy Nelson ES - CONSOLIDATED Grace B Wil	10,000	0.00%
183	Chama Valley	Chama ES/MS	42,242	22.94%
498	Chama Valley	Tierra Amarilla ES	27,479	9.66%
628	Chama Valley	Escalante MS/HS	68,253	4.79%
111	Cimarron	Cimarron HS	54,607	27.00%
403	Cimarron	Eagle Nest ES/MS	58,035	13.98%
406	Cimarron	Cimarron ES/MS	59,818	13.89%
592	Cimarron	Moreno Valley Charter High School	23,344	5.88%
3	Clayton	Clayton HS	104,051	58.76%
73	Clayton	Clayton Junior HS	36,507	30.05%
79	Clayton	Alvis ES	33,360	29.61%
386	Cloudcroft	Cloudcroft ES/MS	58,523	14.47%
586	Cloudcroft	Cloudcroft HS	79,142	6.10%
93	Clovis	Mesa ES	63,071	28.17%
108	Clovis	Cameo ES	49,347	27.06%
189	Clovis	Lincoln Jackson Arts Pre-K	30,139	22.59%
195	Clovis	Clovis Freshman Academy	106,639	22.36%
203	Clovis	Marshall Junior HS	161,364	22.09%
209	Clovis	Zia ES	62,218	21.59%
332	Clovis	Clovis HS	309,812	16.34%
367	Clovis	Sandia ES	60,065	15.26%
391	Clovis	Barry ES	46,036	14.34%
415	Clovis	Yucca Junior HS	126,769	13.40%
639	Clovis	La Casita ES	63,563	4.22%
659	Clovis	Bella Vista ES	67,841	3.35%
700	Clovis	James Bickley ES	40,000	0.62%
701	Clovis	W.D. Gattis MS	125,835	0.53%
739	Clovis	Lockwood ES	47,384	0.00%
755	Clovis	Los Ninos Early Intervention Center	1,000	0.00%
80	Cobre	Cobre HS	150,127	29.51%
194	Cobre	Central ES	81,866	22.38%
288	Cobre	San Lorenzo ES	20,401	18.21%
624	Cobre	Snell MS	80,028	4.91%
640	Cobre	Hurley ES	34,904	4.21%
695	Cobre	Bayard ES	57,080	0.86%
429	Corona	Corona Combined School	62,099	12.69%
462	Cuba	Cuba MS	39,412	11.19%
515	Cuba	Cuba HS	104,721	9.02%
612	Cuba	Cuba ES	41,142	5.13%
67	Deming	Memorial ES	43,552	30.41%
140	Deming	Bell ES	34,992	25.00%
340	Deming	Chaparral ES	65,545	16.12%
352	Deming	Deming Cesar Chavez Charter High School	23,559	15.61%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
465	Deming	Columbus ES	75,322	11.11%
495	Deming	My Little School	10,636	9.77%
580	Deming	Red Mountain MS	125,928	6.23%
593	Deming	Bataan ES	68,332	5.85%
602	Deming	Ruben S. Torres ES	68,855	5.57%
718	Deming	Deming HS	276,435	0.00%
525	Des Moines	Des Moines Combined School	56,070	8.62%
77	Dexter	Dexter ES	80,278	29.63%
78	Dexter	Dexter MS	42,462	29.62%
561	Dexter	Dexter HS	122,084	7.03%
240	Dora	Dora Combined	103,542	20.21%
559	Dulce	Combined Dulce MS/HS	116,217	7.20%
567	Dulce	Dulce ES	90,387	6.75%
319	Elida	Elida ES	16,944	16.91%
513	Elida	Elida MS/HS	52,220	9.11%
29	Espanola	Chimayo ES	35,351	37.91%
133	Espanola	Espanola Valley HS	161,172	25.51%
248	Espanola	Carinos de los Ninos Charter School	22,428	19.77%
390	Espanola	James Rodriguez ES	66,049	14.35%
408	Espanola	Hernandez ES	35,276	13.82%
447	Espanola	Dixon ES	17,665	11.83%
491	Espanola	Carlos F Vigil MS	131,642	9.91%
516	Espanola	San Juan ES	49,748	8.96%
571	Espanola	Tony E Quintana ES	41,086	6.49%
661	Espanola	Eutimio T Salazar - ETS Fairview ES	56,821	3.26%
703	Espanola	Alcalde ES (New)	49,948	0.34%
747	Espanola	Los Ninos Kindergarten	24,556	0.00%
94	Estancia	Estancia Combined ES	81,283	28.08%
235	Estancia	Estancia HS	100,205	20.46%
484	Estancia	Estancia Valley Learning Center	3,840	10.19%
494	Estancia	Estancia MS	29,155	9.81%
27	Eunice	Caton MS	50,084	38.27%
301	Eunice	Eunice HS	164,810	17.62%
689	Eunice	Mettie Jordan ES	81,865	1.45%
115	Farmington	McCormick ES	61,952	26.62%
142	Farmington	Country Club ES	57,009	24.95%
256	Farmington	Apache ES	59,985	19.53%
272	Farmington	Ladera Del Norte ES	61,238	18.95%
293	Farmington	Animas ES	53,658	18.04%
294	Farmington	Mesa Verde ES	54,155	17.93%
308	Farmington	Mesa View MS	101,827	17.33%
309	Farmington	Esperanza ES	79,077	17.25%
331	Farmington	Rocinante HS	26,875	16.46%
350	Farmington	Bluffview ES	61,197	15.78%
382	Farmington	Heights MS	89,366	14.57%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
438	Farmington	Piedra Vista HS	257,519	12.26%
478	Farmington	McKinley ES	69,783	10.56%
654	Farmington	Tibbetts MS	98,561	3.56%
671	Farmington	Hermosa MS	122,682	2.73%
679	Farmington	Northeast ES (2015) (New)	92,510	2.48%
719	Farmington	Farmington HS	255,413	0.00%
136	Floyd	Floyd Combined School	71,875	25.42%
595	Fort Sumner	Fort Sumner Combined	127,465	5.80%
87	Gadsden	Desert Trail ES	74,765	28.75%
147	Gadsden	Mesquite ES	71,104	24.64%
154	Gadsden	La Union ES	59,240	24.28%
171	Gadsden	Loma Linda ES	60,020	23.53%
238	Gadsden	Chaparral MS	90,830	20.30%
254	Gadsden	Santa Teresa HS	250,295	19.56%
270	Gadsden	Sunland Park ES	57,584	19.00%
283	Gadsden	Gadsden ES	61,750	18.36%
321	Gadsden	Santa Teresa MS	122,431	16.81%
326	Gadsden	Gadsden HS	309,449	16.70%
427	Gadsden	Gadsden MS	166,310	12.81%
502	Gadsden	Berino ES	72,735	9.53%
504	Gadsden	Sunrise ES	61,750	9.44%
510	Gadsden	Riverside ES	68,191	9.22%
526	Gadsden	Santa Teresa ES	68,397	8.61%
603	Gadsden	Desert View ES	68,822	5.50%
637	Gadsden	Chaparral HS	221,354	4.30%
642	Gadsden	Vado ES	61,750	4.20%
644	Gadsden	Anthony ES	91,203	4.13%
651	Gadsden	North Valley ES	61,565	3.65%
712	Gadsden	Alta Vista Early College HS	62,954	0.01%
716	Gadsden	Yucca Heights ES (2016)	68,750	0.00%
723	Gadsden	Chaparral ES	93,090	0.00%
13	Gallup McKinley	Rocky View ES	51,768	44.09%
14	Gallup McKinley	Red Rock ES	51,788	43.62%
25	Gallup McKinley	Navajo Pine HS	76,553	38.78%
45	Gallup McKinley	Thoreau HS	122,442	32.86%
68	Gallup McKinley	Gallup HS	259,311	30.37%
72	Gallup McKinley	Tohatchi HS	125,276	30.06%
104	Gallup McKinley	Gallup Central Alternative HS	37,999	27.44%
123	Gallup McKinley	Crownpoint HS	81,218	26.01%
137	Gallup McKinley	Chee Dodge ES	57,628	25.36%
141	Gallup McKinley	David Skeet ES	45,454	24.99%
228	Gallup McKinley	Stagecoach ES	64,834	20.80%
242	Gallup McKinley	Crownpoint MS	54,677	20.03%
365	Gallup McKinley	Tobe Turpen ES	49,426	15.32%
394	Gallup McKinley	Middle College Charter High School	6,898	14.20%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
414	Gallup McKinley	Tohatchi MS	46,597	13.44%
477	Gallup McKinley	Indian Hills ES	50,954	10.59%
501	Gallup McKinley	Navajo ES	60,879	9.60%
505	Gallup McKinley	Tse' Yi' Gai HS	64,384	9.42%
522	Gallup McKinley	Gallup MS	83,395	8.65%
530	Gallup McKinley	Twin Lakes ES	42,998	8.35%
551	Gallup McKinley	Ramah ES (2018) - NEW AT HIGH SCHOOL SITE	29,911	7.46%
589	Gallup McKinley	Hiroshi Miyamura HS	227,530	5.97%
613	Gallup McKinley	Chief Manuelito MS	112,069	5.12%
623	Gallup McKinley	John F. Kennedy MS	142,129	4.91%
641	Gallup McKinley	Thoreau MS	55,339	4.21%
646	Gallup McKinley	Ramah HS	61,251	4.10%
655	Gallup McKinley	Navajo MS	52,761	3.47%
668	Gallup McKinley	Tohatchi ES	55,338	2.99%
694	Gallup McKinley	Crownpoint ES	48,592	1.09%
714	Gallup McKinley	Catherine A Miller ES (pka - Churchrock Acad	50,833	0.00%
730	Gallup McKinley	Del Norte ES (New 2017) (Replacing both J.d	60,352	0.00%
731	Gallup McKinley	New TO BE NAMED ES (2018) (Replacing bot	60,352	0.00%
732	Gallup McKinley	Jefferson ES (NEW)	60,234	0.00%
736	Gallup McKinley	Lincoln ES (NEW - 2019)	50,000	0.00%
440	Grady	Grady Mun. Combined	70,299	12.20%
65	Grants Cibola	Bluewater ES	22,747	30.55%
66	Grants Cibola	Seboyeta ES	17,384	30.46%
81	Grants Cibola	Mount Taylor ES	74,577	29.31%
344	Grants Cibola	Mesa View ES	55,573	16.09%
376	Grants Cibola	San Rafael ES	30,132	14.81%
535	Grants Cibola	Cubero ES	36,340	8.17%
538	Grants Cibola	Laguna-Acoma MS/ HS	120,648	8.02%
581	Grants Cibola	Grants HS	214,945	6.23%
616	Grants Cibola	Milan ES	60,901	5.06%
728	Grants Cibola	Los Alamitos MS - New school-Same site - PR	67,877	0.00%
329	Hagerman	Hagerman Combined	149,474	16.50%
151	Hatch Valley	Hatch Valley MS	69,105	24.47%
514	Hatch Valley	Rio Grande ES	33,232	9.07%
550	Hatch Valley	Hatch Valley HS	166,024	7.49%
555	Hatch Valley	Garfield ES	33,142	7.30%
587	Hatch Valley	Hatch Valley ES	42,289	6.08%
20	Hobbs	Heizer MS	86,888	39.92%
38	Hobbs	Edison ES	37,945	34.04%
40	Hobbs	Coronado ES	49,358	33.97%
57	Hobbs	Booker T. Washington ES	32,145	31.16%
59	Hobbs	College Lane ES	55,000	31.04%
165	Hobbs	Highland MS (f.k.a Highland Junior HS)	97,243	23.80%
167	Hobbs	Stone ES	52,196	23.75%
170	Hobbs	Jefferson ES	41,965	23.53%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
185	Hobbs	Hobbs HS	368,569	22.90%
198	Hobbs	Taylor ES	41,476	22.18%
205	Hobbs	Sanger ES	42,547	21.92%
220	Hobbs	Houston MS	114,490	21.11%
286	Hobbs	Southern Heights ES	49,483	18.25%
337	Hobbs	Hobbs Freshman School	124,528	16.20%
362	Hobbs	Mills ES	38,746	15.41%
458	Hobbs	Will Rogers ES	57,380	11.36%
693	Hobbs	Murray ES (2015)	68,714	1.12%
715	Hobbs	Broadmoor ES (2016 - NEW REPLACEMENT S	53,110	0.00%
208	Hondo Valley	Hondo Combined school	59,663	21.64%
150	House	House Combined School	59,387	24.49%
146	Jal	JAL Jr./Sr. High	107,235	24.66%
681	Jal	Jal ES (2017) - NEW - Replacing Jal ES	67,513	2.31%
23	Jemez Mountain	Gallina ES	15,050	39.41%
24	Jemez Mountain	Coronado MS/HS	101,444	38.85%
260	Jemez Mountain	Lindrith Heritage Charter	10,865	19.38%
614	Jemez Mountain	Lybrook ES/MS	28,821	5.10%
196	Jemez Valley	San Diego Riverside Charter School	17,765	22.21%
290	Jemez Valley	Jemez Valley MS	34,353	18.14%
506	Jemez Valley	Jemez Valley HS	67,051	9.42%
527	Jemez Valley	Jemez Valley ES	51,426	8.58%
306	Lake Arthur	Lake Arthur Combined School	89,248	17.42%
64	Las Cruces	Desert Hills ES	70,181	30.65%
76	Las Cruces	MacArthur ES	51,700	29.68%
134	Las Cruces	Camino Real MS	115,183	25.48%
153	Las Cruces	Sunrise ES	64,629	24.28%
166	Las Cruces	Fairacres ES	47,894	23.77%
169	Las Cruces	Mesilla Park ES	57,195	23.54%
181	Las Cruces	Picacho MS	128,314	23.24%
188	Las Cruces	Jornada ES	67,215	22.66%
200	Las Cruces	Booker T. Washington ES	68,294	22.16%
249	Las Cruces	Ocate HS	287,261	19.73%
250	Las Cruces	Hillrise ES	60,384	19.67%
259	Las Cruces	Rio Grande Preparatory Institute	42,940	19.39%
276	Las Cruces	Vista MS	96,528	18.82%
282	Las Cruces	Lynn MS	113,823	18.42%
295	Las Cruces	White Sands ES/MS	56,693	17.89%
316	Las Cruces	Highland ES	86,521	17.04%
317	Las Cruces	East Picacho ES	63,982	17.03%
368	Las Cruces	Dona Ana ES	67,660	15.25%
369	Las Cruces	Central ES	28,310	15.20%
374	Las Cruces	Mesilla ES	46,505	15.07%
377	Las Cruces	Cesar Chavez ES	75,291	14.77%
379	Las Cruces	Zia MS	112,360	14.76%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
388	Las Cruces	Hermosa Heights ES	63,115	14.37%
393	Las Cruces	Valley View ES	63,433	14.23%
421	Las Cruces	Tombaugh ES	78,092	13.16%
434	Las Cruces	Alameda ES	52,277	12.53%
467	Las Cruces	Conlee ES	57,369	10.90%
488	Las Cruces	Arrowhead Park Early College High School	64,260	10.09%
532	Las Cruces	Centennial HS	344,654	8.27%
543	Las Cruces	University Hills ES	63,070	7.74%
546	Las Cruces	Mesa MS	112,428	7.68%
573	Las Cruces	Mayfield HS	274,011	6.48%
574	Las Cruces	Sonoma ES	85,899	6.36%
579	Las Cruces	Columbia ES	83,335	6.27%
591	Las Cruces	Sierra MS	127,477	5.90%
660	Las Cruces	Monte Vista ES	79,603	3.29%
708	Las Cruces	Arrowhead Park Medical Academy	50,000	0.03%
717	Las Cruces	Las Cruces HS	302,474	0.00%
740	Las Cruces	Loma Heights ES	46,443	0.00%
751	Las Cruces	Mesilla Valley Leadership Academy	19,647	0.00%
33	Las Vegas City	Los Ninos ES	57,275	35.04%
51	Las Vegas City	Paul D. Henry ES	30,442	31.80%
60	Las Vegas City	Robertson HS	173,924	30.92%
62	Las Vegas City	Sierra Vista ES	42,484	30.87%
86	Las Vegas City	Mike Mateo Sena ES	18,241	28.77%
122	Las Vegas City	Legion Park ES	31,733	26.22%
268	Las Vegas City	Memorial MS	101,127	19.03%
381	Logan	Logan Combined	90,369	14.60%
439	Lordsburg	Dugan Tarango MS	43,552	12.25%
726	Lordsburg	Lordsburg HS	81,436	0.00%
742	Lordsburg	R.V. Traylor ES	37,873	0.00%
744	Lordsburg	Central ES	32,594	0.00%
26	Los Alamos	Barranca Mesa ES	57,936	38.55%
101	Los Alamos	Mountain ES	55,556	27.51%
102	Los Alamos	Pinon ES	55,052	27.48%
158	Los Alamos	Chamisa ES	47,890	24.17%
232	Los Alamos	Los Alamos HS	292,264	20.61%
433	Los Alamos	Los Alamos MS	87,885	12.63%
615	Los Alamos	Aspen ES	74,175	5.09%
41	Los Lunas	Raymond Gabaldon ES	56,693	33.64%
91	Los Lunas	Peralta ES	48,554	28.52%
156	Los Lunas	Los Lunas MS	104,546	24.22%
237	Los Lunas	Tome ES	65,998	20.36%
247	Los Lunas	Los Lunas ES	63,111	19.85%
273	Los Lunas	Ann Parish ES	67,682	18.91%
345	Los Lunas	Valencia MS (AKA - Manzano Vista MS)	95,684	16.06%
461	Los Lunas	Los Lunas Family School	2,688	11.25%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
497	Los Lunas	Valencia ES	54,211	9.67%
520	Los Lunas	Desert View ES	63,618	8.78%
609	Los Lunas	Century Alternative High	28,000	5.26%
618	Los Lunas	Katherine Gallegos ES	59,856	5.03%
621	Los Lunas	Valencia HS	194,123	4.94%
629	Los Lunas	Bosque Farms ES	68,350	4.74%
658	Los Lunas	Sundance ES	70,546	3.37%
720	Los Lunas	Los Lunas HS	240,747	0.00%
246	Loving	Loving ES	47,723	19.87%
459	Loving	Loving HS	79,540	11.36%
617	Loving	Loving MS	57,645	5.04%
43	Lovington	Lovington HS	245,808	33.29%
212	Lovington	Taylor MS	89,240	21.46%
251	Lovington	Ben Alexander ES	56,346	19.64%
351	Lovington	Lovington 6th Grade Academy	105,607	15.62%
355	Lovington	Yarbro ES	76,518	15.56%
431	Lovington	Llano ES	68,679	12.65%
455	Lovington	Lea ES	48,930	11.49%
518	Lovington	Jefferson ES	49,108	8.85%
601	Lovington	New Hope Alternative HS	5,400	5.59%
678	Lovington	Lovington Freshman Academy	17,600	2.53%
280	Magdalena	Magdalena Combined	130,251	18.48%
263	Maxwell	Maxwell Combined School	56,188	19.30%
54	Melrose	Melrose Combined School	114,722	31.29%
132	Mesa Vista	Mesa Vista MS/HS	71,460	25.71%
606	Mesa Vista	El Rito ES	25,125	5.38%
749	Mesa Vista	Ojo Caliente ES	22,278	0.00%
107	Mora	Mora Combined School	144,335	27.18%
300	Mora	Holman ES	20,955	17.67%
289	Moriarty / Edgewood	Moriarty HS	219,918	18.21%
435	Moriarty / Edgewood	Route 66 ES	54,710	12.41%
474	Moriarty / Edgewood	Moriarty ES	69,410	10.64%
487	Moriarty / Edgewood	South Mountain ES	43,223	10.12%
578	Moriarty / Edgewood	Moriarty MS	73,290	6.29%
590	Moriarty / Edgewood	Edgewood MS	108,549	5.95%
262	Mosquero	Mosquero Combined School	48,728	19.36%
8	Mountainair	Mountainair ES	42,859	51.01%
686	NM School for the Blind	NMSBVI Albuquerque Campus	39,171	1.87%
109	NM School for the Deaf	Bldg 15-Larson Gym	13,638	27.06%
594	NM School for the Deaf	NMSD Albuquerque Preschool Campus	8,443	5.85%
314	Pecos	Pecos HS	96,160	17.08%
358	Pecos	Pecos MS	34,946	15.45%
464	Pecos	Pecos ES	67,371	11.14%
227	Penasco	Penasco ES	60,248	20.89%
236	Penasco	Penasco HS	68,757	20.40%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
410	Penasco	Penasco MS	30,697	13.72%
253	Pojoaque Valley	Pojoaque MS	95,122	19.57%
261	Pojoaque Valley	Pablo Roybal ES	83,399	19.36%
269	Pojoaque Valley	Pojoaque Intermediate & Sixth Grade Acade	31,306	19.01%
549	Pojoaque Valley	Pojoaque HS	177,900	7.49%
148	Portales	James ES	57,916	24.61%
177	Portales	Portales Jr HS	96,358	23.35%
207	Portales	Portales HS	202,899	21.75%
444	Portales	Valencia ES	69,824	11.98%
463	Portales	Brown ES	56,795	11.15%
666	Portales	Lindsey-Steiner ES	60,312	3.09%
176	Quemado	Quemado Combined	68,917	23.39%
298	Quemado	Datil ES	12,341	17.74%
243	Questa	Questa Junior High/HS	94,426	19.96%
402	Questa	Rio Costilla Southwest Learning Academy (PK	23,002	13.99%
419	Questa	Alta Vista ES/MS	66,150	13.19%
588	Questa	(P) Roots & Wings Community Charter Schoo	4,464	6.00%
5	Raton	Longfellow ES	32,844	55.80%
230	Raton	Raton MS	56,291	20.66%
529	Raton	Raton HS	109,253	8.40%
735	Reserve	Reserve Combined School	56,241	0.00%
131	Rio Rancho	Rio Rancho ES	73,666	25.73%
135	Rio Rancho	Colinas del Norte ES	101,532	25.44%
182	Rio Rancho	Rio Rancho HS	379,923	23.18%
202	Rio Rancho	Lincoln MS	118,735	22.12%
214	Rio Rancho	Martin Luther King, Jr. ES	100,965	21.40%
285	Rio Rancho	Ernest Stapleton ES	87,201	18.29%
323	Rio Rancho	Mountain View MS	122,982	16.76%
342	Rio Rancho	Maggie Cordova ES	90,457	16.10%
361	Rio Rancho	Eagle Ridge MS	126,820	15.43%
364	Rio Rancho	Enchanted Hills ES	115,287	15.34%
378	Rio Rancho	Puesta Del Sol ES	83,555	14.77%
443	Rio Rancho	Rio Rancho MS	242,006	12.03%
472	Rio Rancho	Vista Grande ES	112,646	10.70%
511	Rio Rancho	Cielo Azul ES	89,368	9.18%
531	Rio Rancho	V. Sue Cleveland HS	349,615	8.30%
565	Rio Rancho	Independence High	25,685	6.77%
667	Rio Rancho	Sandia Vista ES	87,164	3.09%
698	Rio Rancho	Rio Rancho Cyber Academy	36,128	0.81%
7	Roswell	Mesa MS	68,543	52.95%
10	Roswell	Washington Avenue ES	41,991	45.89%
16	Roswell	Roswell HS	248,428	42.43%
22	Roswell	Nancy Lopez ES	32,462	39.79%
49	Roswell	Mountain View MS	67,373	32.03%
191	Roswell	Sidney Gutierrez Charter Middle School	10,110	22.50%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
312	Roswell	Goddard HS	235,886	17.10%
399	Roswell	Valley View ES	49,068	14.08%
441	Roswell	Berrendo ES	54,021	12.17%
448	Roswell	Sierra MS	99,539	11.79%
475	Roswell	Monterrey ES	53,531	10.64%
481	Roswell	Sunset ES	40,839	10.32%
517	Roswell	East Grand Plains ES	42,494	8.88%
558	Roswell	Berrendo MS	100,275	7.27%
562	Roswell	Military Heights ES	50,141	6.98%
568	Roswell	University High	57,382	6.66%
576	Roswell	Pecos ES	46,371	6.32%
691	Roswell	Missouri Ave ES	54,102	1.23%
702	Roswell	El Capitan ES	61,644	0.34%
746	Roswell	Parkview Early Literacy	27,796	0.00%
752	Roswell	Roswell Early College High School	17,600	0.00%
496	Roy	Roy Combined School	58,653	9.75%
360	Ruidoso	White Mountian ES	82,189	15.43%
411	Ruidoso	Sierra Vista Primary	40,102	13.49%
508	Ruidoso	Ruidoso HS	168,818	9.29%
688	Ruidoso	Ruidoso MS	111,316	1.70%
354	San Jon	San Jon Combined	102,004	15.59%
50	Santa Fe	Career Academy at Larragoite	53,753	31.97%
100	Santa Fe	Wood-Gormley ES	31,832	27.55%
130	Santa Fe	Amy Biehl Community School	64,546	25.74%
145	Santa Fe	Capital HS	207,619	24.74%
160	Santa Fe	E. J. Martinez ES	49,145	24.13%
178	Santa Fe	El Camino Real Academy PKA Agua Fria ES (D	103,494	23.30%
229	Santa Fe	Calvin Capshaw MS	90,322	20.71%
266	Santa Fe	Cesar Chavez ES	69,439	19.13%
328	Santa Fe	Francis X. Nava ES	37,083	16.51%
348	Santa Fe	Nina Otero Community School	81,339	15.89%
353	Santa Fe	Acequia Madre ES	22,209	15.60%
400	Santa Fe	Ramirez Thomas ES	76,715	14.07%
407	Santa Fe	Santa Fe HS	374,061	13.86%
457	Santa Fe	Edward Ortiz MS	109,169	11.39%
469	Santa Fe	El Dorado Community School	100,338	10.77%
473	Santa Fe	Chaparral ES	56,884	10.66%
544	Santa Fe	DeVargas MS	93,500	7.74%
548	Santa Fe	Salazar ES	56,487	7.52%
553	Santa Fe	Aspen Community Magnet School	97,287	7.42%
596	Santa Fe	Gonzales Community School	83,569	5.75%
638	Santa Fe	Carlos Gilbert ES	52,441	4.25%
643	Santa Fe	Tesuque ES	26,384	4.16%
645	Santa Fe	R.M. Sweeney ES	83,850	4.11%
648	Santa Fe	Mandela International Magnet School	28,720	3.90%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
649	Santa Fe	Pinon ES	81,244	3.89%
657	Santa Fe	Academy for Technology and the Classics Ch	25,457	3.42%
682	Santa Fe	Kearny ES	77,013	2.23%
687	Santa Fe	Atalaya ES	56,144	1.79%
713	Santa Fe	Engage Alternative HS	1,000	0.01%
756	Santa Fe	NYE Early Childhood Center	980	0.00%
12	Santa Rosa	Santa Rosa HS	113,129	44.48%
15	Santa Rosa	Santa Rosa ES	59,276	42.67%
417	Santa Rosa	Santa Rosa MS	21,150	13.28%
750	Santa Rosa	NEW Rita Marquez / Anton Chico Combined	21,008	0.00%
75	Silver	Jose Barrios ES	37,468	29.88%
82	Silver	Harrison H. Schmitt ES	59,416	29.17%
161	Silver	Sixth Street ES	42,053	24.05%
359	Silver	G.W. Stout ES	77,200	15.44%
366	Silver	La Plata MS	107,819	15.31%
507	Silver	Cliff Combined	73,165	9.33%
512	Silver	Silver HS	190,319	9.15%
542	Silver	Silver City Opportunity School	9,000	7.79%
35	Socorro	Raymond Sarracino MS	97,746	34.61%
333	Socorro	Socorro HS	135,144	16.33%
428	Socorro	Parkview ES	76,685	12.75%
452	Socorro	Cottonwood Valley Charter School New Mod	2,756	11.62%
597	Socorro	Zimmerly ES	39,575	5.72%
674	Socorro	Midway ES	22,215	2.59%
753	Socorro	San Antonio ES	14,875	0.00%
37	Springer	Springer ES	40,306	34.27%
305	Springer	Springer MS / HS Combined	55,187	17.46%
2	State Chartered Schools	(P) La Academia Dolores Huerta Charter Scho	12,483	60.61%
39	State Chartered Schools	(P) Tierra Adentro Charter School	18,875	34.02%
128	State Chartered Schools	NM School for the Arts Charter School	35,943	25.88%
175	State Chartered Schools	(P) South Valley Preparatory Charter School	10,482	23.44%
187	State Chartered Schools	Red River Valley Charter School	10,118	22.79%
211	State Chartered Schools	Academy of Trades and Technology Charter S	25,629	21.55%
291	State Chartered Schools	Cesar Chavez Community Charter School	26,987	18.13%
324	State Chartered Schools	International School at Mesa del Sol Charter	27,216	16.75%
335	State Chartered Schools	Amy Biehl Charter High School	45,320	16.28%
396	State Chartered Schools	Montessori Elementary Charter School - Mid	33,924	14.19%
401	State Chartered Schools	Anthony Charter School	6,297	14.00%
413	State Chartered Schools	Gilbert L Sena Charter High School	29,600	13.45%
423	State Chartered Schools	Media Arts Collaborative Charter School - No	16,192	13.00%
424	State Chartered Schools	Creative Education Preparatory Institute #1 C	13,330	12.88%
426	State Chartered Schools	Alma d' Arte Charter High School	47,308	12.85%
453	State Chartered Schools	Tierra Encantada Charter School	35,604	11.61%
454	State Chartered Schools	(P) Cien Aguas International Charter School	28,334	11.50%
493	State Chartered Schools	(P) Monte Del Sol Charter School	32,742	9.83%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
552	State Chartered Schools	Turquoise Trail Elementary Charter School	74,819	7.45%
554	State Chartered Schools	(P) Taos Integrated School of the Arts	12,000	7.37%
557	State Chartered Schools	The MASTERS Program Early College Charter	5,543	7.27%
570	State Chartered Schools	Cottonwood Classical Preparatory School	47,161	6.49%
572	State Chartered Schools	Walatowa Charter High School	14,419	6.48%
584	State Chartered Schools	Albuquerque Institute for Math and Science	21,016	6.14%
607	State Chartered Schools	(P) Albuquerque School of Excellence Charter	24,784	5.34%
608	State Chartered Schools	(P) School of Dreams Academy Charter School	21,106	5.28%
625	State Chartered Schools	(P) Southwest Intermediate Learning Center	15,120	4.91%
631	State Chartered Schools	(P) North Valley Academy Charter School	46,614	4.63%
632	State Chartered Schools	La Resolana Leadership Academy Charter Sch	10,514	4.62%
633	State Chartered Schools	(P) Southwest Secondary Learning Center	14,160	4.60%
634	State Chartered Schools	(P) Southwest Primary Learning Center	14,160	4.60%
653	State Chartered Schools	New America Charter School - Albuquerque	10,096	3.58%
665	State Chartered Schools	Albuquerque Sign Language Academy Charter	9,700	3.10%
669	State Chartered Schools	La Promesa Early Learning Charter School	34,826	2.98%
670	State Chartered Schools	Las Montanas Charter School	27,053	2.85%
676	State Chartered Schools	Horizon Academy West Charter School	42,347	2.54%
704	State Chartered Schools	ACE Leadership Charter High School	23,190	0.13%
706	State Chartered Schools	Taos Academy Charter School	16,620	0.06%
711	State Chartered Schools	The ASK Academy Charter School	37,817	0.03%
748	State Chartered Schools	J. Paul Taylor Academy Charter School - PRO	22,761	0.00%
52	T or C	Sierra ES	25,462	31.72%
180	T or C	Truth or Consequences MS	67,397	23.26%
363	T or C	Truth or Consequences ES	55,740	15.39%
599	T or C	Arrey ES	32,813	5.71%
611	T or C	Hot Springs HS	138,455	5.21%
114	Taos	Taos MS	108,088	26.66%
174	Taos	Ranchos de Taos ES	67,825	23.46%
215	Taos	Taos HS	196,742	21.34%
287	Taos	Arroyo del Norte ES	40,670	18.25%
327	Taos	Chrysalis Alternative School - AT TAOS HS SIT	5,831	16.66%
476	Taos	Enos Garcia ES	108,331	10.61%
652	Taos	Vista Grande Charter High School	11,906	3.59%
675	Taos	Taos Municipal Charter School	32,090	2.55%
690	Taos	Anansi Charter School	18,462	1.31%
696	Taos	Taos Cyber Magnet HS	36,128	0.81%
482	Tatum	Tatum Jr./Sr. HS	114,305	10.28%
490	Tatum	Tatum ES	39,832	9.92%
322	Texico	Texico Combined	169,823	16.80%
71	Tucumcari	Tucumcari ES	114,140	30.08%
143	Tucumcari	Tucumcari MS	79,085	24.94%
677	Tucumcari	Tucumcari HS	119,277	2.53%
70	Tularosa	Tularosa MS	55,938	30.26%
492	Tularosa	Tularosa ES	58,140	9.87%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
547	Tularosa	Tularosa HS	98,751	7.53%
556	Tularosa	Tularosa Intermediate	40,858	7.28%
204	Vaughn	Vaughn Combined School	72,314	22.06%
296	Wagon Mound	Wagon Mound Combined	84,720	17.82%
152	West Las Vegas	Tony Serna Jr. ES	27,795	24.28%
234	West Las Vegas	Rio Gallinas Charter School	8,563	20.49%
257	West Las Vegas	Union Street ES	14,824	19.43%
275	West Las Vegas	Valley ES / MS	65,744	18.90%
387	West Las Vegas	Luis E. Armijo ES	44,684	14.38%
539	West Las Vegas	Don Cecilio Martinez ES	29,246	8.01%
560	West Las Vegas	West Las Vegas HS	145,630	7.07%
710	West Las Vegas	West Las Vegas Partnership	16,985	0.03%
733	West Las Vegas	West Las Vegas MS	59,867	0.00%
48	Zuni	Zuni MS	68,008	32.39%
626	Zuni	Zuni HS	112,520	4.84%
636	Zuni	Twin Buttes HS	21,638	4.36%
685	Zuni	New Zuni Elementary School	86,387	1.97%
729	Zuni	Dowa Yalanne ES	63,189	0.00%
734	Zuni	A:Shiwi ES	57,489	0.00%
<p>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.</p>				
NRC-2016	State Chartered Schools	NM Connections Academy Charter School	3,750	0.00%
NRC-2016	State Chartered Schools	NM International Charter School	21,696	0.00%
NRC-2016	State Chartered Schools	The GREAT Academy	15,040	0.00%
NRC-2017	State Chartered Schools	Coral Community Charter School	26,047	0.00%
NRC-2017	State Chartered Schools	Estancia Valley Classical Academy	23,000	0.00%
NRC-2017	State Chartered Schools	La Tierra Montessori School of the Arts and S	6,730	0.00%
NRC-2017	State Chartered Schools	McCurdy Charter School	97,575	0.00%
NRC-2017	State Chartered Schools	Mission Achievement & Success Charter Scho	49,165	0.00%
NRC-2017	State Chartered Schools	New America Charter School	24,329	0.00%
NRC-2017	Farmington-Charter	New Mexico Virtual Academy	4,300	0.00%
NRC-2017	State Chartered Schools	Sage Montessori Charter School	10,919	0.00%
NRC-2017	State Chartered Schools	Southwest Aeronautics, Mathematics, & Scier	41,393	0.00%
NRC-2017	Gallup McKinley-Charter	Uplift Community Charter School	10,000	0.00%
NRC-2017	State Chartered Schools	William W. & Josephine Dorn Charter Comm	13,848	0.00%
NRC-2018	State Chartered Schools	SWISH - Southwest Institute of Science and H	12,780	0.00%
NRC-2018	State Chartered Schools	Explore Academy Charter School	33,860	0.00%
NRC-2019	State Chartered Schools	(P) Dzilh Dith Looi School of Empowerment a	1,344	0.00%
NRC-2019	State Chartered Schools	(P) Technology Leadership Charter HS	29,600	0.00%
NRC-2019	State Chartered Schools	(P) SABE - Sandoval Academy of Bilingual Edu	23,694	0.00%
NRC-2019	State Chartered Schools	Dream/Ta'a Dine' Charter School	5,936	0.00%

2017-2018 wNMCI **PRELIMINARY** Ranking, Sorted by District, Then Rank

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
NRC-2019	State Chartered Schools	(P) Health Leadership Charter High School	15,972	0.00%
NRC-2019	State Chartered Schools	La Jicarita Community Charter School	6,720	0.00%
NRC-2019	State Chartered Schools	Taos International Charter School	17,040	0.00%
NRC-2020	State Chartered Schools	(P) Six Directions WNMU Gallup MS	13,083	0.00%
NRC-2020	Albuquerque Charter	(P) Siembra Leadership HS	13,083	0.00%

*the denotation (P) means this school is located in a private facility

PRELIMINARY

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]:

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

ALL DISTRICTS

	Total Valuation <u>2001</u>	40th day Membership <u>2001-2002</u> per Member	2001 Value per Member	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	30,816,017,534	312,684	98,553	
Average (Districts)			130,447	0.84
Median (Districts)	80,606,307	784.5	81,587	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		37 X
Variance, U_{ML}	Max-Min	16.20
Average Mill Levy, \bar{U}_{ML}	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, D_{ML} , the mill levy expressed as a decimal fraction constrained to range between [-1, 1]:

$$[D_{ML} - \bar{U}_{ML}] / \bar{U}_{ML} = D_{ML}\%$$

**2017-2018 PERCENTAGE OF PARTICIPATION
FOR PSCOC PROJECTS**

FINAL

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Alamogordo	63%	37%
Albuquerque	57%	43%
Animas	35%	65%
Artesia	10%	90%
Aztec	36%	64%
Belen	60%	40%
Bernalillo	42%	58%
Bloomfield	25%	75%
Capitan	10%	90%
Carlsbad	10%	90%
Carrizozo	10%	90%
Central	64%	36%
Chama	10%	90%
Cimarron	10%	90%
Clayton	10%	90%
Cloudcroft	10%	90%
Clovis	74%	26%
Cobre	44%	56%
Corona	10%	90%
Cuba	36%	64%
Deming	70%	30%
Des Moines	10%	90%
Dexter	78%	22%
Dora	66%	34%
Dulce	10%	90%
Elida	40%	60%
Espanola	63%	37%
Estancia	53%	47%
Eunice	10%	90%
Farmington	64%	36%
Floyd	76%	24%
Fort Sumner	26%	74%
Gadsden	85%	15%
Gallup	81%	19%
Grady	80%	20%
Grants	78%	22%
Hagerman	77%	23%
Hatch	85%	15%
Hobbs	53%	47%
Hondo	23%	77%
House	42%	58%
Jal	10%	90%
Jemez Mountain	10%	90%
Jemez Valley	47%	53%
Lake Arthur	10%	90%
Las Cruces	66%	34%
Las Vegas City	55%	45%
Las Vegas West	68%	32%
Logan	41%	59%
Lordsburg	24%	76%
Los Alamos	48%	52%
Los Lunas	76%	24%
Loving	10%	90%
Lovington	38%	62%
Magdalena	74%	26%
Maxwell	53%	47%
Melrose	59%	41%
Mesa Vista	27%	73%

**2017-2018 PERCENTAGE OF PARTICIPATION
FOR PSCOC PROJECTS**

FINAL

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Mora	35%	65%
Moriarty	51%	49%
Mosquero	10%	90%
Mountainair	24%	76%
Pecos	38%	62%
Penasco	58%	42%
Pojoaque	75%	25%
Portales	74%	26%
Quemado	10%	90%
Questa	10%	90%
Raton	53%	47%
Reserve	10%	90%
Rio Rancho	67%	33%
Roswell	72%	28%
Roy	47%	53%
Ruidoso	10%	90%
San Jon	70%	30%
Santa Fe	10%	90%
Santa Rosa	55%	45%
Silver	43%	57%
Socorro	74%	26%
Springer	34%	66%
Taos	10%	90%
Tatum	12%	88%
Texico	59%	41%
Truth or Consequences	32%	68%
Tucumcari	69%	31%
Tularosa	73%	27%
Vaughn	10%	90%
Wagon Mound	10%	90%
Zuni	100%	0%

Note: The district share is equivalent to the percentage of participation that the district will have to participate for PSCOC projects funded in 17-18 and is also the percentage used to calculate the offsets.

2017 Direct Appropriations to the Public Education Department (PED)

No direct appropriations for severance tax bond projects were made to the PED or other state agencies in 2017 as severance tax bonding capacity for 2017 was "swapped" to restore past General Fund capital project appropriations. A listing of the 2016 direct appropriations to the PED is attached.

Project Title	Amount	City	County	Fund	Track
Agency: PUBLIC EDUCATION DEPARTMENT					
1456 ALB SIGN LANGUAGE ACADEMY CONSTRUCT	\$210,000	Albuquerque	Bernalillo	STB	14/ 1
1484 AMY BIEHL HIGH SCHL ASBESTOS ABATEMENT	\$22,000	Albuquerque	Bernalillo	STB	14/ 2
1487 AMY BIEHL HIGH SCHL ELEVATOR REPLACE	\$37,250	Albuquerque	Bernalillo	STB	14/ 3
1485 AMY BIEHL HIGH SCHL INFO TECH	\$35,000	Albuquerque	Bernalillo	STB	14/ 4
1007 CESAR CHAVEZ COMMUNITY SCHL SECURITY	\$60,250	Albuquerque	Bernalillo	STB	14/ 5
765 CIEN AGUAS INTERNATIONAL SCHL INFO TECH	\$26,250	Albuquerque	Bernalillo	STB	14/ 6
1457 COTTONWOOD CLASSICAL PREP SCHL PH 1 MLTPRPS CTR	\$130,000	Albuquerque	Bernalillo	STB	14/ 7
1004 GILBERT L. SENA CHARTER HIGH SCHL SECURITY	\$87,500	Albuquerque	Bernalillo	STB	14/ 8
1400 LA PROMESA EARLY LEARNING CTR CONSTRUCT	\$60,000	Albuquerque	Bernalillo	STB	14/ 9
889 MEDIA ARTS COLLABORATIVE CHARTER SCHL BLDG	\$60,000	VETO Albuquerque	Bernalillo	STB	14/ 10
766 MEDIA ARTS COLLABORATIVE CHARTER SCHL INFO TECH	\$76,250	Albuquerque	Bernalillo	STB	14/ 11
1483 MISSION ACHIEVEMENT & SUCCESS CHARTER INFO TECH	\$45,000	Albuquerque	Bernalillo	STB	14/ 12
1481 MISSION ACHIEVEMENT & SUCCESS CHARTER SCHL LIBRAR	\$50,000	Albuquerque	Bernalillo	STB	14/ 13
991 MONTESSORI ELEM SCHL BUS PURCHASE	\$72,500	Albuquerque	Bernalillo	STB	14/ 14
762 MOUNTAIN MAHOGANY COMMUNITY SCHL INFO TECH	\$19,000	Albuquerque	Bernalillo	STB	14/ 15
1671 SAHQ CONSTRUCT & EQUIP	\$21,250	VETO Albuquerque	Bernalillo	STB	14/ 16
1486 SOUTH VALLEY PREPARATORY SCHL CONSTRUCT	\$85,000	Albuquerque	Bernalillo	STB	14/ 17
1492 TECHNOLOGY LEADERSHIP HIGH SCHL EQUIP & FURNISH	\$75,000	Albuquerque	Bernalillo	STB	14/ 18
873 TIERRA ADENTRO CHARTER SCHL INFO TECH	\$96,000	LV Albuquerque	Bernalillo	STB	14/ 19
1399 21ST CENTURY PUBLIC ACADEMY	\$83,750	Albuquerque PSD	Bernalillo	STB	14/ 20
630 ADOBE ACRES ELEM SCHL TRACK AREAS	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 21
666 ALAMEDA ELEM SCHL SECURITY SYSTEMS	\$85,000	Albuquerque PSD	Bernalillo	STB	14/ 22
631 ALAMOSA ELEM SCHL TRACK AREAS	\$74,300	Albuquerque PSD	Bernalillo	STB	14/ 23
485 ALB PSD JROTC PROGRAM EQUIP	\$118,000	Albuquerque PSD	Bernalillo	STB	14/ 24
1263 ALB PSD JROTC VEHICLE	\$60,000	Albuquerque PSD	Bernalillo	STB	14/ 25
1012 ALB PSD NUSENDA CMTY STADIUM SPORTS HALL OF FAME	\$10,000	VETO Albuquerque PSD	Bernalillo	STB	14/ 26
649 ALBUQUERQUE HIGH SCHL PERFORMING ARTS FACILITIES	\$135,945	Albuquerque PSD	Bernalillo	STB	14/ 27
1523 ALICE KING COMMUNITY SCHOOL INFO TECH	\$60,000	Albuquerque PSD	Bernalillo	STB	14/ 28
572 APACHE ELEM SCHL SECURITY SYSTEMS	\$21,500	Albuquerque PSD	Bernalillo	STB	14/ 29
694 APACHE ELEM SCHL SHADE STRUCTURES	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 30
574 ARROYO DEL OSO ELEM SCHL SECURITY SYSTEMS	\$84,000	Albuquerque PSD	Bernalillo	STB	14/ 31
575 ATRISCO ELEM SCHL SECURITY SYSTEMS	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 32
695 ATRISCO HERITAGE HIGH SCHL SHADE STRUCTURES	\$40,000	Albuquerque PSD	Bernalillo	STB	14/ 33
1693 AUTISM CENTER ALB PSD LANDSCAPING	\$25,500	Albuquerque PSD	Bernalillo	STB	14/ 34
576 BANDELIER ELEM SCHL SECURITY SYSTEMS	\$55,945	Albuquerque PSD	Bernalillo	STB	14/ 35
605 BEL-AIR ELEM SCHL LANDSCAPING	\$15,000	Albuquerque PSD	Bernalillo	STB	14/ 36
653 BELLEHAVEN ELEM SCHL PLAYGROUND IMPROVE	\$100,000	Albuquerque PSD	Bernalillo	STB	14/ 37
577 BELLEHAVEN ELEM SCHL SECURITY SYSTEMS	\$35,000	Albuquerque PSD	Bernalillo	STB	14/ 38
592 CARLOS REY ELEM SCHL BASKETBALL/TENNIS COURT AREA	\$40,000	Albuquerque PSD	Bernalillo	STB	14/ 39

Project Title	Amount	City	County	Fund	Track
610 CEC&EARLY COLLEGE ACADEMY LIBRARIES & BOOKROOMS	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 40
1628 CHAMIZA ELEM SCHL SHADE STRUCTURES	\$100,000	Albuquerque PSD	Bernalillo	STB	14/ 41
578 CHAPARRAL ELEM SCHL SECURITY SYSTEMS	\$43,000	Albuquerque PSD	Bernalillo	STB	14/ 42
596 CHELWOOD ELEM SCHL BUILDING RENOVATE	\$10,000	Albuquerque PSD	Bernalillo	STB	14/ 43
611 CHELWOOD ELEM SCHL LIBRARIES & BOOKROOMS	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 44
593 CIBOLA HIGH SCHL BASKETBALL/TENNIS COURT AREAS	\$55,000	Albuquerque PSD	Bernalillo	STB	14/ 45
621 CLEVELAND MID SCHL TRACK AREAS	\$100,000	Albuquerque PSD	Bernalillo	STB	14/ 46
579 COCHITI ELEM SCHL SECURITY SYSTEMS	\$47,000	Albuquerque PSD	Bernalillo	STB	14/ 47
708 COLLEGE & CAREER HIGH SCHL INFO TECH	\$6,250	VETO Albuquerque PSD	Bernalillo	STB	14/ 48
696 COLLET PARK ELEM SCHL SHADE STRUCTURES	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 49
655 COMANCHE ELEM SCHL PLAYGROUND IMPROVE	\$50,000	Albuquerque PSD	Bernalillo	STB	14/ 50
648 DEL NORTE HGH SCHL FINE ARTS FACILITIES	\$50,000	Albuquerque PSD	Bernalillo	STB	14/ 51
580 DENNIS CHAVEZ ELEM SCHL SECURITY SYSTEMS	\$78,000	Albuquerque PSD	Bernalillo	STB	14/ 52
697 DESERT RIDGE MID SCHL SHADE STRUCTURES	\$180,000	Albuquerque PSD	Bernalillo	STB	14/ 53
831 DIGITAL ARTS & TECHNOLOGY ACADEMY IMPROVE	\$40,000	Albuquerque PSD	Bernalillo	STB	14/ 54
539 DOLORES GONZALES ELEM SCHL MINI FIELDS	\$50,000	Albuquerque PSD	Bernalillo	STB	14/ 55
538 DURANES ELEM SCHL MINI FIELDS	\$93,000	Albuquerque PSD	Bernalillo	STB	14/ 56
1261 EAST MOUNTAIN HIGH SCHL BUS PURCHASE	\$120,000	Albuquerque PSD	Bernalillo	STB	14/ 57
1152 EAST MOUNTAIN HIGH SCHL INFO TECH	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 58
1169 EAST MOUNTAIN HIGH SCHOOL HVAC SYSTEM	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 59
581 EAST SAN JOSE ELEM SCHL SECURITY SYSTEMS	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 60
582 EDMUND G. ROSS ELEM SCHL SECURITY SYSTEMS	\$83,000	Albuquerque PSD	Bernalillo	STB	14/ 61
583 EISENHOWER MID SCHL SECURITY SYSTEMS	\$97,000	Albuquerque PSD	Bernalillo	STB	14/ 62
1684 EL CAMINO REAL ACADEMY ALB PSD IMPROVE	\$45,000	Albuquerque PSD	Bernalillo	STB	14/ 63
584 ELDORADO HIGH SCHL SECURITY SYSTEMS	\$41,000	Albuquerque PSD	Bernalillo	STB	14/ 64
657 EMERSON ELEM SCHL PLAYGROUND IMPROVE	\$230,000	Albuquerque PSD	Bernalillo	STB	14/ 65
585 EMERSON ELEM SCHL SECURITY SYSTEMS	\$85,000	Albuquerque PSD	Bernalillo	STB	14/ 66
594 ERNIE PYLE MID SCHL BASKETBALL/TENNIS COURT AREAS	\$35,000	Albuquerque PSD	Bernalillo	STB	14/ 67
1000 ERNIE PYLE MID SCHL SECURITY	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 68
599 EUBANK ELEM SCHL FINE ARTS FACILITIES	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 69
586 EUBANK ELEM SCHL SECURITY SYSTEMS	\$60,000	Albuquerque PSD	Bernalillo	STB	14/ 70
587 EUGENE FIELD ELEM SCHL SECURITY SYSTEMS	\$33,000	Albuquerque PSD	Bernalillo	STB	14/ 71
669 FREEDOM HIGH SCHL SECURITY SYSTEMS	\$15,000	Albuquerque PSD	Bernalillo	STB	14/ 72
595 GARFIELD MID SCHL BASKETBALL/TENNIS COURT AREAS	\$32,000	Albuquerque PSD	Bernalillo	STB	14/ 73
600 GEORGE I. SANCHEZ CMTY SCHL FINE ARTS FCLTY	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 74
658 GEORGIA O'KEEFFE ELEM SCHL PLAYGROUND IMPROVE	\$30,000	Albuquerque PSD	Bernalillo	STB	14/ 75
698 GOVERNOR BENT ELEM SCHL SHADE STRUCTURES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/ 76
670 GRANT MID SCHL SECURITY SYSTEMS	\$57,000	Albuquerque PSD	Bernalillo	STB	14/ 77
612 GRIEGOS ELEM SCHL LIBRARIES & BOOKROOMS	\$45,000	Albuquerque PSD	Bernalillo	STB	14/ 78
699 GRIEGOS ELEM SCHL SHADE STRUCTURES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/ 79
659 H. HUMPHREY ELEM SCHL PLAYGROUND IMPROVE	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 80

Project Title	Amount	City	County	Fund	Track
673 H. HUMPHREY ELEM SCHL SECURITY SYSTEMS	\$90,000	Albuquerque PSD	Bernalillo	STB	14/ 81
613 HARRISON MID SCHL LIBRARIES & BOOKROOMS	\$25,000	Albuquerque PSD	Bernalillo	STB	14/ 82
622 HAYES MID SCHL TRACK AREAS	\$65,945	Albuquerque PSD	Bernalillo	STB	14/ 83
700 HELEN CORDERO ELEM SCHL SHADE STRUCTURES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/ 84
671 HIGHLAND HIGH SCHL SECURITY SYSTEMS	\$77,945	Albuquerque PSD	Bernalillo	STB	14/ 85
672 HOOVER MID SCHL SECURITY SYSTEMS	\$75,000	Albuquerque PSD	Bernalillo	STB	14/ 86
660 INEZ ELEM SCHL PLAYGROUND IMPROVE	\$65,000	Albuquerque PSD	Bernalillo	STB	14/ 87
674 JACKSON MID SCHL SECURITY SYSTEMS	\$20,000	Albuquerque PSD	Bernalillo	STB	14/ 88
1629 JAMES MONROE MID SCHL LIBRARIES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/ 89
623 JAMES MONROE MID SCHL TRACK AREAS	\$125,000	Albuquerque PSD	Bernalillo	STB	14/ 90
675 JEFFERSON MID SCHL SECURITY SYSTEMS	\$60,945	Albuquerque PSD	Bernalillo	STB	14/ 91
606 JIMMY CARTER MID SCHL LANDSCAPING	\$118,800	Albuquerque PSD	Bernalillo	STB	14/ 92
676 JOHN ADAMS MID SCHL SECURITY SYSTEMS	\$79,000	Albuquerque PSD	Bernalillo	STB	14/ 93
614 KENNEDY MID SCHL LIBRARIES & BOOKROOMS	\$38,000	Albuquerque PSD	Bernalillo	STB	14/ 94
677 KENNEDY MID SCHL SECURITY SYSTEMS	\$120,800	Albuquerque PSD	Bernalillo	STB	14/ 95
678 KIRTLAND ELEM SCHL SECURITY SYSTEMS	\$40,945	Albuquerque PSD	Bernalillo	STB	14/ 96
1454 LA ACADEMIA DE ESPERANZA IMPROVE	\$15,000	Albuquerque PSD	Bernalillo	STB	14/ 97
607 LA MESA ELEM SCHL LANDSCAPING	\$68,000	Albuquerque PSD	Bernalillo	STB	14/ 98
639 LEW WALLACE ELEM SCHL TABLES & BENCHES	\$30,000	Albuquerque PSD	Bernalillo	STB	14/ 99
615 LONGFELLOW ELEM SCHL LIBRARIES & BOOKROOMS	\$32,000	Albuquerque PSD	Bernalillo	STB	14/100
679 LOS PADILLAS ELEM SCHL SECURITY SYSTEMS	\$30,000	Albuquerque PSD	Bernalillo	STB	14/101
661 LOS RANCHOS ELEM SCHL PLAYGROUND IMPROVE	\$40,000	Albuquerque PSD	Bernalillo	STB	14/102
680 LOS RANCHOS ELEM SCHL SECURITY SYSTEMS	\$10,000	Albuquerque PSD	Bernalillo	STB	14/103
701 LOWELL ELEM SCHL SHADE STRUCTURES	\$10,000	Albuquerque PSD	Bernalillo	STB	14/104
1626 LYNDON B. JOHNSON MID SCHL LIBRARIES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/105
625 MADISON MID SCHL TRACK AREAS	\$45,000	Albuquerque PSD	Bernalillo	STB	14/106
601 MANZANO HIGH SCHL FINE ARTS FACILITIES	\$40,000	Albuquerque PSD	Bernalillo	STB	14/107
651 MANZANO HIGH SCHL PERFORMING ARTS FACILITIES	\$70,000	Albuquerque PSD	Bernalillo	STB	14/108
589 MANZANO MESA ELEM SCHL MINI FIELDS	\$35,000	Albuquerque PSD	Bernalillo	STB	14/109
645 MARK TWAIN ELEM SCHL PARKING LOT IMPROVE	\$55,945	LV Albuquerque PSD	Bernalillo	STB	14/110
633 MARY ANN BINFORD ELEM SCHL TRACK AREAS	\$85,000	Albuquerque PSD	Bernalillo	STB	14/111
608 MCKINLEY MID SCHL LANDSCAPING	\$40,000	Albuquerque PSD	Bernalillo	STB	14/112
702 MISSION AVENUE ELEM SCHL SHADE STRUCTURES	\$20,000	Albuquerque PSD	Bernalillo	STB	14/113
703 MITCHELL ELEM SCHL SHADE STRUCTURES	\$30,000	Albuquerque PSD	Bernalillo	STB	14/114
681 MONTE VISTA ELEM SCHL SECURITY SYSTEMS	\$60,945	Albuquerque PSD	Bernalillo	STB	14/115
616 MONTEZUMA ELEM SCHL LIBRARIES & BOOKROOMS	\$10,000	Albuquerque PSD	Bernalillo	STB	14/116
682 MOUNTAIN VIEW ELEM SCHL SECURITY SYSTEMS	\$28,000	Albuquerque PSD	Bernalillo	STB	14/117
704 NAVAJO ELEM SCHL SHADE STRUCTURES	\$10,000	Albuquerque PSD	Bernalillo	STB	14/118
609 NEW FUTURES HIGH SCHL LANDSCAPING	\$20,000	Albuquerque PSD	Bernalillo	STB	14/119
705 NORTHSTAR ELEM SCHL SHADE STRUCTURES	\$86,000	Albuquerque PSD	Bernalillo	STB	14/120
1455 NUESTROS VALORES CHARTER SCHL IMPROVE	\$60,000	Albuquerque PSD	Bernalillo	STB	14/121

Project Title	Amount	City	County	Fund	Track
662 ONATE ELEM SCHL PLAYGROUND IMPROVE	\$45,000	Albuquerque PSD	Bernalillo	STB	14/122
683 OSUNA ELEM SCHL SECURITY SYSTEMS	\$118,000	Albuquerque PSD	Bernalillo	STB	14/123
663 PAINTED SKY ELEM SCHL PLAYGROUND IMPROVE	\$75,000	Albuquerque PSD	Bernalillo	STB	14/124
634 PAJARITO ELEM SCHL TRACK AREAS	\$40,000	Albuquerque PSD	Bernalillo	STB	14/125
709 PETROGLYPH ELEM SCHL INFO TECH	\$20,000	Albuquerque PSD	Bernalillo	STB	14/126
684 POLK MID SCHL SECURITY SYSTEMS	\$20,000	Albuquerque PSD	Bernalillo	STB	14/127
635 REGINALD CHAVEZ ELEM SCHL TRACK AREAS	\$34,000	Albuquerque PSD	Bernalillo	STB	14/128
1451 ROBERT F. KENNEDY HIGH SCHL INFO TECH	\$126,000	Albuquerque PSD	Bernalillo	STB	14/129
640 ROOSEVELT MID SCHL TABLES & BENCHES	\$50,000	Albuquerque PSD	Bernalillo	STB	14/130
636 RUDOLFO ANAYA ELEM SCHL TRACK AREAS	\$70,000	Albuquerque PSD	Bernalillo	STB	14/131
617 SAN ANTONITO ELEM SCHL LIBRARIES & BOOKROOMS	\$29,000	Albuquerque PSD	Bernalillo	STB	14/132
590 SANDIA BASE ELEM SCHL MINI FIELDS	\$10,000	Albuquerque PSD	Bernalillo	STB	14/133
602 SANDIA HIGH SCHL FINE ARTS FACILITIES	\$66,000	Albuquerque PSD	Bernalillo	STB	14/134
642 SCHOOL ON WHEELS GROUNDS RENOVATE	\$25,000	Albuquerque PSD	Bernalillo	STB	14/135
647 SEVEN-BAR ELEM SCHL PARKING LOT IMPROVE	\$25,000	LV Albuquerque PSD	Bernalillo	STB	14/136
1633 SIERRA VISTA ELEM SCHL SHADE STRUCTURES	\$100,000	Albuquerque PSD	Bernalillo	STB	14/137
637 SIERRA VISTA ELEM SCHL TRACK AREAS	\$27,600	Albuquerque PSD	Bernalillo	STB	14/138
706 SOMBRA DEL MONTE ELEM SCHL SHADE STRUCTURES	\$20,000	Albuquerque PSD	Bernalillo	STB	14/139
1046 SOUTH VALLEY ACADEMY CHARTER SCHL ALB SOLAR PANEL	\$46,250	Albuquerque PSD	Bernalillo	STB	14/140
686 TAFT MID SCHL SECURITY SYSTEMS	\$45,000	Albuquerque PSD	Bernalillo	STB	14/141
626 TAYLOR MID SCHL TRACK AREAS	\$145,000	Albuquerque PSD	Bernalillo	STB	14/142
1631 TIERRA ANTIGUA ELEM SCHL PARKING LOTS	\$17,000	LV Albuquerque PSD	Bernalillo	STB	14/143
707 TIERRA ANTIGUA ELEM SCHL SHADE STRUCTURES	\$83,600	Albuquerque PSD	Bernalillo	STB	14/144
627 TONY HILLERMAN MID SCHL TRACK AREAS	\$150,000	Albuquerque PSD	Bernalillo	STB	14/145
1725 TRUMAN MID SCHL LIBRARIES & BOOKROOMS	\$50,000	Albuquerque PSD	Bernalillo	STB	14/146
687 TRUMAN MID SCHL SECURITY SYSTEMS	\$25,000	Albuquerque PSD	Bernalillo	STB	14/147
688 VALLE VISTA ELEM SCHL SECURITY SYSTEMS	\$86,000	Albuquerque PSD	Bernalillo	STB	14/148
652 VALLEY HIGH SCHL PERFORMING ARTS FACILITIES	\$95,000	Albuquerque PSD	Bernalillo	STB	14/149
603 VAN BUREN MID SCHL GYM	\$112,000	Albuquerque PSD	Bernalillo	STB	14/150
689 VENTANA RANCH ELEM SCHL SECURITY SYSTEMS	\$82,400	Albuquerque PSD	Bernalillo	STB	14/151
1627 VENTANA RANCH ELEM SCHL SHADE STRUCTURES	\$75,000	Albuquerque PSD	Bernalillo	STB	14/152
643 VOLCANO VISTA HIGH SCHL GROUNDS RENOVATE	\$47,800	Albuquerque PSD	Bernalillo	STB	14/153
618 WASHINGTON MID SCHL LIBRARIES & BOOKROOMS	\$13,000	Albuquerque PSD	Bernalillo	STB	14/154
628 WEST MESA HIGH SCHL TRACK AREAS	\$194,000	Albuquerque PSD	Bernalillo	STB	14/155
591 WHERRY ELEM SCHL MINI FIELDS	\$55,945	Albuquerque PSD	Bernalillo	STB	14/156
691 WHITTIER ELEM SCHL SECURITY SYSTEMS	\$50,945	Albuquerque PSD	Bernalillo	STB	14/157
692 WILSON MID SCHL SECURITY SYSTEMS	\$49,000	Albuquerque PSD	Bernalillo	STB	14/158
619 ZIA ELEM SCHL LIBRARIES & BOOKROOMS	\$55,945	Albuquerque PSD	Bernalillo	STB	14/159
665 ZUNI ELEM SCL PLAYGROUND IMPROVE	\$115,000	Albuquerque PSD	Bernalillo	STB	14/160
1278 ARTESIA PSD SCHOOLS FIRE ALARM SYS	\$300,000	Artesia PSD	Eddy	STB	14/161
1130 CARLSBAD INTERMEDIATE SCHL INFO TECH	\$50,000	Carlsbad MSD	Eddy	STB	14/162

Project Title	Amount	City	County	Fund	Track
1138 LOVING ELEM SCHL FOOD SERVICE AREA	\$200,000	Loving MSD	Eddy	STB	14/163
989 COBRE CSD ACTIVITY BUS PRCHS EQUIP	\$150,000	Cobre CSD	Grant	STB	14/164
994 COBRE CSD ELEM SCHL ENTRANCE SECURITY IMPROVE	\$45,000	Cobre CSD	Grant	STB	14/165
1566 SANTA ROSA CSD CAREER TECH EDUCATION CTR	\$35,000	Santa Rosa CSD	Guadalupe	STB	14/166
1765 VAUGHN MSD BUS	\$27,000	VETO Vaughn MSD	Guadalupe	STB	14/167
1168 LOVINGTON MSD HEALTH CLINIC	\$142,000	Lovington MSD	Lea	STB	14/168
1017 CORONA PSD VEHICLE	\$30,000	Corona PSD	Lincoln	STB	14/169
1365 DORA CSD BLEACHERS	\$50,000	Dora CSD	Roosevelt	STB	14/170
1366 DORA CSD BUS PURCHASE	\$50,000	Dora CSD	Roosevelt	STB	14/171
754 ELIDA MSD BUS PURCHASE	\$54,000	Elida MSD	Roosevelt	STB	14/172
839 FLOYD MSD LIGHTING	\$50,000	Floyd MSD	Roosevelt	STB	14/173
1038 LAS VEGAS CITY PSD BUS PURCHASE	\$30,000	VETO Las Vegas City PSD	San Miguel	STB	14/174
1041 LAS VEGAS CITY PSD VEHICLES PURCHASE	\$45,000	Las Vegas City PSD	San Miguel	STB	14/175
1040 ROBERTSON HIGH SCHL BAND INSTRUMENTS	\$5,000	VETO Las Vegas City PSD	San Miguel	STB	14/176
969 PECOS MID & HIGH SCHLS WINDOWS	\$50,000	Pecos ISD	San Miguel	STB	14/177
744 WEST LAS VEGAS PSD HEAD START INFO TECH	\$35,278	West Las Vegas PSD	San Miguel	STB	14/178
1623 WEST LAS VEGAS PSD SECURITY SYSTEMS	\$30,000	West Las Vegas PSD	San Miguel	STB	14/179
1624 WEST LAS VEGAS PSD SPECIAL OLYMPICS PROGRAM BUS	\$55,000	West Las Vegas PSD	San Miguel	STB	14/180
1654 BERNALILLO PSD INDIAN EDUCATION RESOURCE CTR	\$30,000	VETO Bernalillo PSD	Sandoval	STB	14/181
1494 ASK ACADEMY CHARTER SCHL REN & IMPROVE	\$40,000	Rio Rancho	Sandoval	STB	14/182
1416 INDEPENDENCE HIGH SCHL MAIN ENTRY	\$70,000	Rio Rancho PSD	Sandoval	STB	14/183
1417 V. SUE CLEVELAND HIGH SCHL MAIN ENTRY	\$100,000	Rio Rancho PSD	Sandoval	STB	14/184
1430 MCCURDY CHARTER SCHOOL LIBRARIES	\$100,000	Espanola	Santa Fe	STB	14/185
912 POJOAQUE VALLEY PSD NAMBE HEAD START FACILITY	\$45,000	Pojoaque Valley PSD	Santa Fe	STB	14/186
1664 AMY BIEHL COMMUNITY SCHL WALKING TRACK	\$16,000	Santa Fe PSD	Santa Fe	STB	14/187
980 ASPEN CMTY MAGNET SCHL ATHLETIC FIELD	\$30,000	VETO Santa Fe PSD	Santa Fe	STB	14/188
1707 ATALAYA ELEM SCHL PLAYGROUND & BASKETBALL COURT	\$75,000	Santa Fe PSD	Santa Fe	STB	14/189
1014 CAPITAL HIGH SCHL PRACTICE FIELD SANTA FE PSD	\$35,000	Santa Fe PSD	Santa Fe	STB	14/190
1708 EL DORADO COMMUNITY SCHL PERFORMANCE STAGE	\$70,000	Santa Fe PSD	Santa Fe	STB	14/191
1011 NINA OTERO COMM SCHL FRAGILE EQUIP SANTA FE PSD	\$10,800	Santa Fe PSD	Santa Fe	STB	14/192
979 SANTA FE HIGH SCHL TENNIS COURTS	\$115,000	Santa Fe PSD	Santa Fe	STB	14/193
976 SANTA FE PSD EMERGENCY COMMAND CENTER	\$75,000	Santa Fe PSD	Santa Fe	STB	14/194
971 TESUQUE ELEM SCHL FLOORING	\$18,000	Santa Fe PSD	Santa Fe	STB	14/195
84 PED PRE-KINDERGARTEN CLASSROOMS-PSCOF	\$5,000,000		Statewide	PSCO	40/ 1
83 PED SCHOOL BUS REPLACEMENT-PSCOF	\$7,000,000		Statewide	PSCO	40/ 2
1792 PENASCO ISD SECURITY GATES	\$20,000	Penasco ISD	Taos	STB	14/196
1773 ESTANCIA MSD AGRICULTURAL EDUCATION WORKSHOP	\$24,200	Estancia MSD	Torrance	STB	14/197
1720 ESTANCIA MSD SECURITY IMPROVE	\$55,000	Estancia MSD	Torrance	STB	14/198
1642 MORIARTY HIGH SCHL AUTOMOTIVE FACILITIES	\$20,000	Moriarty-Edgewood M	Torrance	STB	14/199
1643 MORIARTY HIGH SCHL CARPENTRY-FURNITURE BLDG	\$50,000	Moriarty-Edgewood M	Torrance	STB	14/200
1634 MORIARTY HIGH SCHL FUTURE FARMERS/WELDING PROGRA	\$25,000	Moriarty-Edgewood M	Torrance	STB	14/201

**Capital Outlay Projects
Chart by Agency**

2016 Direct Appropriations to the Public Education Department

Legislative Council Service
52nd Legislature, 2nd Session, 2016

Project Title	Amount	City	County	Fund	Track
1245 MORIARTY HIGH SCHL SPECIAL EDUCATION CTR	\$16,000	Moriarty-Edgewood M	Torrance	STB	14/203
933 MORIARTY HIGH SCHL PIANO LAB EQUIP	\$34,000	VETO Moriarty-Edgewood S	Torrance	STB	14/202
1723 LOS LUNAS MID SCHL GYM	\$100,000	Los Lunas PSD	Valencia	STB	14/204
1724 VALENCIA HIGH SCHL BLEACHERS	\$100,000	Los Lunas PSD	Valencia	STB	14/205
PUBLIC EDUCATION DEPARTMENT	\$23,768,973				

TOTAL OFFSETS FOR 2017-2018
AWARD CYCLE

FINAL

DISTRICT	2017 DISTRICT SHARE	TOTAL OFFSET FOR 2016-2017	TOTAL OFFSET USED FOR 16-17 AWARD CYCLE	TOTAL OFFSET USED FOR 16-17 STANDARD BASED ROOFS	TOTAL OFFSET OUT OF CYCLE AWARDS	OFFSET BALANCE	2017 OFFSET FOR APPROPRIATIONS IN TOP 150	2017 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2017 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2017-2018
1 ALAMOGORDO	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ALBUQUERQUE	43%	\$ 5,756,951	\$ -	\$ -	\$ -	\$ 5,756,951	\$ -	\$ 8,600	\$ 8,600	\$ (38,700)	\$ 5,728,851
3 ANIMAS	65%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 ARTESIA	90%	\$ 1,792,408	\$ -	\$ -	\$ -	\$ 1,792,408	\$ -	\$ -	\$ -	\$ -	\$ 1,792,408
5 AZTEC	64%	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	40%	\$ 129,500	\$ 269,854	\$ -	\$ -	\$ 399,354	\$ -	\$ -	\$ -	\$ -	\$ 399,354
7 BERNALILLO	58%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	75%	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	90%	\$ 2,212,782	\$ -	\$ -	\$ -	\$ 2,212,782	\$ -	\$ -	\$ -	\$ -	\$ 2,212,782
11 CARRIZO	90%	\$ 198,182	\$ -	\$ -	\$ -	\$ 198,182	\$ -	\$ -	\$ -	\$ -	\$ 198,182
12 CENTRAL	36%	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
13 CHAMA	90%	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	90%	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	90%	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	90%	\$ 1,399,363	\$ -	\$ -	\$ -	\$ 1,399,363	\$ -	\$ -	\$ -	\$ -	\$ 1,399,363
17 GLOVIS	26%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	56%	\$ 97,500	\$ -	\$ -	\$ -	\$ 97,500	\$ -	\$ -	\$ -	\$ -	\$ 97,500
19 CORONA	90%	\$ 140,880	\$ -	\$ -	\$ -	\$ 140,880	\$ -	\$ -	\$ -	\$ -	\$ 140,880
20 CUBA	64%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	30%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DES MOINES	90%	\$ 69,330	\$ -	\$ -	\$ -	\$ 69,330	\$ -	\$ -	\$ -	\$ -	\$ 69,330
23 DEXTER	22%	\$ 89,132	\$ -	\$ -	\$ -	\$ 89,132	\$ -	\$ -	\$ -	\$ -	\$ 89,132
24 DORA	34%	\$ 199,150	\$ -	\$ -	\$ -	\$ 199,150	\$ -	\$ -	\$ -	\$ -	\$ 199,150
25 DULCE	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	60%	\$ 294,744	\$ -	\$ -	\$ -	\$ 294,744	\$ -	\$ -	\$ -	\$ -	\$ 294,744
27 ESPANOLA	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 ESTANCIA	47%	\$ 34,056	\$ -	\$ -	\$ -	\$ 34,056	\$ -	\$ -	\$ -	\$ -	\$ 34,056
29 EUNICE	90%	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	36%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	24%	\$ 37,125	\$ -	\$ -	\$ -	\$ 37,125	\$ -	\$ -	\$ -	\$ -	\$ 37,125
32 FORT SUMNER	74%	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450	\$ -	\$ -	\$ -	\$ -	\$ 66,450
33 GADSDEN	15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 GALLUP	19%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 GRADY	20%	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
36 GRANTS	22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 HAGERMAN	23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	47%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 HONDO	77%	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
41 HOUSE	58%	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	90%	\$ 1,017,887	\$ -	\$ -	\$ -	\$ 1,017,887	\$ -	\$ -	\$ -	\$ -	\$ 1,017,887
43 JEMEZ MOUNTAIN	90%	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	53%	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	90%	\$ 246,953	\$ -	\$ -	\$ -	\$ 246,953	\$ -	\$ -	\$ -	\$ -	\$ 246,953
46 LAS CRUCES	34%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 LAS VEGAS CITY	45%	\$ 61,536	\$ 80,963	\$ -	\$ -	\$ 62,499	\$ -	\$ -	\$ -	\$ -	\$ 62,499
48 LAS VEGAS WEST	32%	\$ 52,033	\$ -	\$ -	\$ -	\$ 52,033	\$ -	\$ -	\$ -	\$ -	\$ 52,033
49 LOGAN	59%	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740	\$ -	\$ -	\$ -	\$ -	\$ 111,740
50 LORDSBURG	76%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	52%	\$ 345,750	\$ -	\$ -	\$ -	\$ 345,750	\$ -	\$ -	\$ -	\$ -	\$ 345,750
52 LOS LUNAS	24%	\$ 69,000	\$ -	\$ -	\$ -	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ 69,000
53 LOVING	90%	\$ 757,430	\$ -	\$ -	\$ -	\$ 757,430	\$ -	\$ -	\$ -	\$ -	\$ 757,430
54 LOVINGTON	62%	\$ 2,794,789	\$ -	\$ -	\$ -	\$ 2,794,789	\$ -	\$ -	\$ -	\$ -	\$ 2,794,789
55 MAGDALENA	26%	\$ 52,800	\$ -	\$ -	\$ -	\$ 52,800	\$ -	\$ -	\$ -	\$ -	\$ 52,800
56 MAXWELL	47%	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604	\$ -	\$ -	\$ -	\$ -	\$ 65,604
57 MELROSE	41%	\$ 158,942	\$ -	\$ -	\$ -	\$ 158,942	\$ -	\$ -	\$ -	\$ -	\$ 158,942
58 MESA VISTA	73%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 MORA	65%	\$ 792,366	\$ -	\$ -	\$ -	\$ 792,366	\$ -	\$ -	\$ -	\$ -	\$ 792,366
60 MORIARTY	49%	\$ 88,970	\$ -	\$ -	\$ -	\$ 88,970	\$ -	\$ -	\$ -	\$ -	\$ 88,970
61 MOSQUERO	90%	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500

TOTAL OFFSETS FOR 2017-2018
AWARD CYCLE

FINAL

DISTRICT	2017 DISTRICT SHARE	TOTAL OFFSET FOR 2016-2017	TOTAL OFFSET USED FOR 16-17 AWARD CYCLE	TOTAL OFFSET USED FOR 16-17 STANDARD BASED ROOFS	TOTAL OFFSET USED FOR 16-17 AWARDS	OFFSET BALANCE	2017 OFFSET FOR APPROPRIATIONS IN TOP 150	2017 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2017 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2017-2018
62 MOUNTAINAIR	76%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
63 PECOS	62%	\$ 74,750	\$	\$	\$	\$ 74,750	\$	\$	\$	\$	\$ 74,750
64 PENASCO	42%	\$ 7,800	\$	\$	\$	\$ 7,800	\$	\$	\$	\$	\$ 7,800
65 POJORAQUE	25%	\$ 11,250	\$	\$	\$	\$ 11,250	\$	\$	\$	\$	\$ 11,250
66 PORTALES	26%	\$ 3,300	\$	\$	\$	\$ 3,300	\$	\$	\$	\$	\$ 3,300
67 QUEMADO	90%	\$ 108,000	\$	\$	\$	\$ 108,000	\$	\$	\$	\$	\$ 108,000
68 OJESTA	90%	\$ 785,997	\$	\$	\$	\$ 785,997	\$	\$	\$	\$	\$ 785,997
69 RATON	47%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
69 RESERVE	90%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
70 RIO RANCHO	33%	\$ 738,020	\$	\$	\$	\$ 738,020	\$	\$	\$	\$	\$ 738,020
71 ROSWELL	28%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
72	53%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
73 ROY	90%	\$ 8,750	\$	\$	\$	\$ 8,750	\$	\$	\$	\$	\$ 8,750
74 RUIDOSO	30%	\$ 13,200	\$	\$	\$	\$ 13,200	\$	\$	\$	\$	\$ 13,200
75 SAN JON	90%	\$ 4,010,654	\$	\$	\$	\$ 4,010,654	\$	\$	\$	\$ (214,650)	\$ 3,796,004
76 SANTA FE	45%	\$ 92,750	\$	\$	\$	\$ 92,750	\$	\$	\$	\$	\$ 92,750
77 SANTA ROSA	57%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
78 SILVER	26%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
79 SOCORRO	66%	\$ 86,857	\$	\$	\$	\$ 86,857	\$	\$	\$	\$	\$ 86,857
80 SPRINGER	90%	\$ 466,094	\$	\$	\$	\$ 466,094	\$	\$	\$	\$	\$ 466,094
81 TAGS	88%	\$ 349,972	\$	\$	\$	\$ 349,972	\$	\$	\$	\$	\$ 349,972
82 TATUM	41%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
83 TEXICO	68%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
84 T or C	31%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
85 TUCUMCARI	90%	\$ 414,000	\$	\$	\$	\$ 414,000	\$	\$	\$	\$	\$ 414,000
86 TULAROSA	90%	\$ 226,680	\$	\$	\$	\$ 226,680	\$	\$	\$	\$	\$ 226,680
87 VAUGHN	0%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
88 WAGON MOUND	33%	\$ 112,100	\$	\$	\$	\$ 112,100	\$	\$	\$	\$	\$ 112,100
89 ZUNI	43%	\$ 44,000	\$	\$	\$	\$ 44,000	\$	\$	\$	\$	\$ 44,000
90 ASK ACADEMY CHARTER SCHOOL	43%	\$ 87,050	\$	\$	\$	\$ 87,050	\$	\$	\$	\$	\$ 87,050
91 ABC INSTITUTE OF MATH & SCIENCE	43%	\$ 57,455	\$	\$	\$	\$ 57,455	\$	\$	\$	\$	\$ 57,455
92 ABC SIGN LANGUAGE ACADEMY	43%	\$ 224,678	\$	\$	\$	\$ 224,678	\$	\$	\$	\$	\$ 224,678
93 AMY BIEHL CHARTER	43%	\$ 114,083	\$	\$	\$	\$ 114,083	\$	\$	\$	\$	\$ 114,083
94 CESAR CHAVEZ COMM. SCHOOL	43%	\$ 159,570	\$	\$	\$	\$ 159,570	\$	\$	\$	\$	\$ 159,570
95 CIEN AGUAS CHARTER	43%	\$ 141,125	\$	\$	\$	\$ 141,125	\$	\$	\$	\$	\$ 141,125
96 COTTONWOOD CLASSICAL PREP.	43%	\$ 166,450	\$	\$	\$	\$ 166,450	\$	\$	\$	\$	\$ 166,450
97 EAST MOUNTAIN CHARTER	43%	\$ 17,550	\$	\$	\$	\$ 17,550	\$	\$	\$	\$	\$ 17,550
98 GILBERT L. SENA CHARTER	43%	\$ 10,250	\$	\$	\$	\$ 10,250	\$	\$	\$	\$	\$ 10,250
99 HEALTH LEADERSHIP CHARTER	43%	\$ 548,220	\$	\$	\$	\$ 548,220	\$	\$	\$	\$	\$ 548,220
100 INT. SCHOOL AT MESA DEL SOL	37%	\$ 75,000	\$	\$	\$	\$ 75,000	\$	\$	\$	\$ (23,650)	\$ 524,570
101 LA PROMESA CHARTER SCHOOL	43%	\$ 474,875	\$	\$	\$	\$ 474,875	\$	\$	\$	\$	\$ 474,875
102 MCCLURDY CHARTER	43%	\$ 79,800	\$	\$	\$	\$ 79,800	\$	\$	\$	\$	\$ 79,800
103 MEDIA ARTS COLLABORATIVE	43%	\$ 134,025	\$	\$	\$	\$ 134,025	\$	\$	\$	\$	\$ 134,025
104 MONTROSSI CHARTER	43%	\$ 16,400	\$	\$	\$	\$ 16,400	\$	\$	\$	\$	\$ 16,400
105 MISSION ACHIEVEMENT	24%	\$ 24,000	\$	\$	\$	\$ 24,000	\$	\$	\$	\$	\$ 24,000
106 NEW MEXICO INTERNATIONAL	43%	\$ 34,850	\$	\$	\$	\$ 34,850	\$	\$	\$	\$	\$ 34,850
107 NEW MEXICO SCHOOL FOR THE ARTS	43%	\$ 205,970	\$	\$	\$	\$ 205,970	\$	\$	\$	\$	\$ 205,970
108 SCHOOL OF DREAMS	43%	\$ 211,480	\$	\$	\$	\$ 211,480	\$	\$	\$	\$	\$ 211,480
109 SOUTH VALLEY PREP.	43%	\$ 42,750	\$	\$	\$	\$ 42,750	\$	\$	\$	\$	\$ 42,750
110 SW AERONAUTICS MATH & SCIENCE	43%	\$ 146,900	\$	\$	\$	\$ 146,900	\$	\$	\$	\$	\$ 146,900
111 SW AERONAUTICS MATH & SCIENCE	43%	\$ 121,975	\$	\$	\$	\$ 121,975	\$	\$	\$	\$	\$ 121,975
112 SW INTERMEDIATE CHARTER	43%	\$ 141,885	\$	\$	\$	\$ 141,885	\$	\$	\$	\$	\$ 141,885
113 SW PRIMARY LEARNING CENTER	43%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
114 SW SECONDARY CHARTER	43%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
115 TECHNOLOGY LEADERSHIP CHARTER	43%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
116 TIERRA ADENTRO CHARTER	43%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTALS		\$ 33,320,767	\$ 404,148	\$	\$	\$ 33,724,915	\$	\$ 102,200	\$ 102,200	\$ (423,900)	\$ 33,403,215

2017-2018 SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2017	TOTAL OFFSETS 2003-2017	TOTAL OFFSETS USED	BALANCE OF OFFSETS
ALAMOGORDO	\$ 2,231,000	\$ 637,065	\$ 637,065	\$ -
ALBUQUERQUE	\$ 137,863,275	\$ 63,341,717	\$ 57,614,868	\$ 5,726,851
ANIMAS	\$ -	\$ -	\$ -	\$ -
ARTESIA	\$ 2,051,000	\$ 1,816,308	\$ 23,900	\$ 1,792,408
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,498,531	\$ 399,354
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	\$ 3,081,800	\$ 2,417,635	\$ 204,853	\$ 2,212,782
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 2,814	\$ 198,182
CENTRAL	\$ 818,900	\$ 314,802	\$ 305,802	\$ 9,000
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	\$ -	\$ 1,399,363
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 670,000	\$ 296,910	\$ 199,410	\$ 97,500
CORONA	\$ 219,867	\$ 197,880	\$ 57,000	\$ 140,880
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 195,000	\$ 107,474	\$ 38,144	\$ 69,330
DEXTER	\$ 604,000	\$ 90,525	\$ 1,393	\$ 89,132
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 539,000	\$ 319,144	\$ 24,400	\$ 294,744
ESPANOLA	\$ 2,590,000	\$ 965,643	\$ 965,643	\$ -
ESTANCIA	\$ 79,200	\$ 34,056	\$ -	\$ 34,056
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 421,400	\$ 66,850	\$ 29,725	\$ 37,125
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,501,537	\$ 601,028	\$ 601,029	\$ -
GALLUP	\$ 255,000	\$ 43,158	\$ 43,158	\$ -
GRADY	\$ 185,000	\$ 44,550	\$ 19,550	\$ 25,000
GRANTS	\$ 361,000	\$ 95,481	\$ 95,481	\$ -
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,108,000	\$ 834,518	\$ 834,518	\$ -
HONDO	\$ 440,000	\$ 294,490	\$ 193,990	\$ 100,500
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,205,985	\$ 1,017,887	\$ -	\$ 1,017,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 548,000	\$ 251,198	\$ 4,245	\$ 246,953
LAS CRUCES	\$ 3,888,746	\$ 1,256,874	\$ 1,256,874	\$ -
LAS VEGAS CITY	\$ 3,116,689	\$ 1,091,692	\$ 399,194	\$ 692,498
LAS VEGAS WEST	\$ 3,313,061	\$ 786,716	\$ 734,683	\$ 52,033
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ -	\$ 345,750
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 953,467	\$ 69,000
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 3,995,000	\$ 2,794,789	\$ -	\$ 2,794,789
MAGDALENA	\$ 330,000	\$ 52,800	\$ -	\$ 52,800
MAXWELL	\$ 225,000	\$ 65,604	\$ -	\$ 65,604
MELROSE	\$ 527,500	\$ 158,942	\$ -	\$ 158,942
MESA VISTA	\$ 331,000	\$ 146,078	\$ 146,078	\$ -
MORA	\$ 2,112,196	\$ 792,365	\$ -	\$ 792,366

2017-2018 SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2017	TOTAL OFFSETS 2003-2017	TOTAL OFFSETS USED	BALANCE OF OFFSETS
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 25,000	\$ 22,500	\$ -	\$ 22,500
MOUNTAINAIR	\$ 230,000	\$ 103,038	\$ 103,038	\$ -
PECOS	\$ 442,000	\$ 214,903	\$ 140,153	\$ 74,750
PENASCO	\$ 400,000	\$ 103,736	\$ 95,936	\$ 7,800
POJOAQUE	\$ 1,533,000	\$ 392,747	\$ 381,497	\$ 11,250
PORTALES	\$ 1,044,143	\$ 238,974	\$ 235,674	\$ 3,300
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 885,000	\$ 785,997	\$ -	\$ 785,997
RATON	\$ 45,000	\$ 15,900	\$ 15,900	\$ -
RESERVE	\$ 275,000	\$ 203,763	\$ 203,763	\$ -
RIO RANCHO	\$ 7,640,120	\$ 2,602,443	\$ 1,864,424	\$ 738,020
ROSWELL	\$ 8,135,500	\$ 2,279,259	\$ 2,279,259	\$ -
ROY	\$ 25,000	\$ 8,750	\$ -	\$ 8,750
RUIDOSO	\$ 725,000	\$ 506,275	\$ 506,275	\$ -
SAN JON	\$ 55,000	\$ 13,200	\$ -	\$ 13,200
SANTA FE	\$ 6,097,819	\$ 4,954,754	\$ 1,158,750	\$ 3,796,004
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 515,000	\$ 256,947	\$ 256,947	\$ -
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 1,129,000	\$ 955,100	\$ 333,668	\$ 621,432
TATUM	\$ 394,000	\$ 349,972	\$ -	\$ 349,972
TEXICO	\$ 412,000	\$ 141,349	\$ 141,349	\$ -
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 550,000	\$ 226,680	\$ -	\$ 226,680
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ASK ACADEMY CHARTER SCHOOL	\$ 320,000	\$ 112,100	\$ -	\$ 112,100
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SIGN LANGUAGE ACADEMY	\$ 310,000	\$ 87,050	\$ -	\$ 87,050
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
CESAR CHAVEZ COMM. SCHOOL	\$ 248,250	\$ 105,383	\$ -	\$ 105,383
CIEN AGUAS CHARTER	\$ 507,750	\$ 132,228	\$ -	\$ 132,228
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 332,500	\$ 141,125	\$ -	\$ 141,125
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
LA PROMESA CHARTER SCHOOL	\$ 1,237,000	\$ 524,570	\$ -	\$ 524,570
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,034,500	\$ 474,675	\$ -	\$ 474,675
MISSION ACHIEVEMENT CHARTER	\$ 190,000	\$ 79,800	\$ -	\$ 79,800
MONTESSORI CHARTER	\$ 312,500	\$ 134,025	\$ -	\$ 134,025
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 310,000	\$ 279,000	\$ -	\$ 279,000
SCHOOL OF DREAMS	\$ 100,000	\$ 24,000	\$ -	\$ 24,000
SOUTH VALLEY PREP	\$ 85,000	\$ 34,850	\$ -	\$ 34,850
SW AERONAUTICS MATH & SCIENCE	\$ 462,000	\$ 167,270	\$ -	\$ 167,270
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 27,000	\$ -	\$ 27,000
SW SECONDARY CHARTER	\$ 330,000	\$ 146,900	\$ -	\$ 146,900
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 121,975	\$ -	\$ 121,975
TIERRA ADENTRO CHARTER	\$ 338,500	\$ 141,885	\$ -	\$ 141,885
TOTALS	\$ 247,205,497	\$ 111,685,347	\$ 78,282,139	\$ 33,403,215



NEW MEXICO LEGISLATURE

**PUBLIC SCHOOL
CAPITAL OUTLAY
OVERSIGHT TASK FORCE**

2016 INTERIM FINAL REPORT

Public School Capital Outlay Oversight Task Force 2016 Interim Summary

State statute allows the Public School Capital Outlay Oversight Task Force (PSCOOTF) to hold a maximum of four meetings during each interim in addition to one organizational meeting. In 2016, meetings were scheduled to be held in Santa Fe at the State Capitol on June 10, July 22, September 19, October 4 and November 14, with Senator John M. Sapien as chair and Representative Dennis J. Roch as vice chair.

During the June 10 organizational meeting, members approved a work plan for the 2016 interim for approval by the New Mexico Legislative Council. In addition to the task force's statutory duties, members agreed to include the following issues:

- the continuing *Zuni* lawsuit, including information about the upcoming district court hearing;
- an examination of the cost of ownership and operation of school facilities;
- charter school facilities;
- progress on implementation of the Broadband Deficiencies Correction Program;
- an assessment of the efficacy of the public school capital outlay funding formula; and
- cost-effective disposal of unused or under-used public school facilities.

The task force also heard testimony during the June meeting from economists from the University of New Mexico's Bureau of Business and Economic Research regarding their assessment of the efficacy of the public school capital outlay funding formula, which was conducted in late 2015 and early 2016. The report concluded that the current formula works as it was designed to work, with some differences between urban and rural school districts that are skewing equity data. The economists suggested continuing the study with certain deliverables at a cost of about \$100,000. Ultimately, the task force determined that legislative staff would be able to continue examination of the study and make suggestions for changes for the 2017 legislative session.

Other items on the June organizational meeting agenda included: presentations on the effect of passage of legislation in 2016 to increase the share of severance taxes to the Severance Tax Permanent Fund, thereby reducing funds dedicated to Public School Capital Outlay Council (PSCOC) standards-based projects; a Broadband Deficiencies Correction Program update; and the PSCOC and Public School Facilities Authority (PSFA) fiscal year 2015 annual report.

At its July 22 meeting, the task force heard an update on the status of the *Zuni* lawsuit from the assistant attorneys general assigned to defend the state in the lawsuit. They reported that many depositions have been taken, but the discovery process is still active and is expected to continue into 2017.

The superintendent and facilities director from the Gallup-McKinley County School District (GMCS D), one of the litigant districts, explained that the district is seeking a judicial review of the progress made toward remedying what the district sees as a lack of uniformity in the funding of public school capital improvements. Among other issues, they reported that the GMCS D continues to struggle with what they described as a significant gap between the state's

adequacy standards and educational specifications, particularly in regard to meeting the needs of pre-kindergarten and "at-risk" student populations and addressing mandates to provide Navajo language and culture classes and Title IX athletic facilities for female students. Noting that only 20 percent of the land within the boundaries of the district is taxable because of the federal presence on 80 percent of the land, the presenters indicated that the biggest disparity the district wants to see addressed is that property-tax-wealthy school districts are able to build public schools significantly above adequacy standards without taxing themselves to the extent that the GMCSD voters tax themselves simply to meet requirements for the state match.

Because of scheduling issues and the governor's call for a special legislative session, the remainder of the task force's scheduled meetings had to be adjusted. The September meeting was canceled; the October 4 meeting was moved to October 20; and the November 14 meeting was moved to December 1.

Due to the compressed time schedule for the remainder of the interim, the task force was able to address fewer issues than called for in the work plan. Among issues examined in the final two meetings, members heard testimony from Katie McEuen, PSFA research and policy analyst, about the cost of ownership of public school facilities. Among its conclusions, the study indicates that the recurring annual cost to maintain a school facility is between one and three percent of the total cost of the building, including site costs, and the replacement cost is approximately \$320 per square foot. Ms. McEuen noted that major challenges the state faces include a lack of sufficient maintenance funding, increasing replacement costs and the effectiveness — or lack of effectiveness — of facility maintenance. She also noted that her study shows no relationship between the level of assessed valuation and the overall wealth of the district's patrons. She said that, for example, poverty in a school district is not a statistically significant indicator of capital spending on a per student basis and that many districts with low assessed property tax valuations have facilities that are in as good, or better, condition than facilities in school districts with higher assessed valuations.

The task force also heard additional testimony on charter school facilities issues, including: compliance with the 2015 deadline for charter schools to be in publicly owned facilities; an update on the *Zuni* lawsuit from the assistant attorneys general indicating that the lawsuit is proceeding slowly and that several Legislative Council Service and Legislative Education Study Committee staff members had been called to testify before the district judge in Gallup; and an update from the state investment officer on the PSCOC revenue stream, in which he indicated that the state's investment performance continues to be below investment targets and that seven- to 10-year macroeconomic and financial market outlooks are challenging.

At its final 2016 interim meeting, the task force endorsed two pieces of legislation:

- .204819.2 proposed to change the current Public School Capital Improvements Act to allow the PED to use prior year data for calculations and distributions of school district allocations; and
- .204821.3 proposed to amend the Public School Capital Outlay Act and the Public School Capital Improvements Act to require school districts to distribute certain revenue shares to charter schools.

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) 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 disqualifying 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.

ELEVENTH JUDICIAL DISTRICT COURT
COUNTY OF MCKINLEY
STATE OF NEW MEXICO

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NO: CV-98014-II

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,

Plaintiffs,

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

Plaintiff-Intervenors

v.

THE STATE OF NEW MEXICO, et al.

Defendants

REPORT of SPECIAL 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, Section 1 of the New Mexico Constitution". The court also found that the disparity in bonding capacity, and differing taxable land values among the school districts created a lack of uniformity for funding capital improvements. To remedy the constitutional violation and past inequities, the State was given until July 28, 2000 in which "to establish and implement a uniform system" for future capital improvements as required under

Article XII, Section 1 of the Constitution.¹ 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 delineate 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 Garcia, 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,

Larry 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 11th, 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 adoption of the foregoing views, as well as the following Findings of Fact and Conclusions of Law:

Findings of Fact

I

All parties 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 unconstitutional, Senate Joint Memorial 21 was passed in 2000 during the second Special Session of the 44th Legislature (Pltfs' Exh. 4). It essentially provided for the appointment of a Task Force (sometimes 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 addition, 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).

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 Critical 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.

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 changed (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).

VII

Under S.B. 167 two hundred million dollars was appropriated to provide the initial funding for correcting health and safety deficiencies of facilities on a priority of need basis until the end of 2004 (Tr. 494-495). In addition under S.B. 9 another \$14 million a year will be available for other maintenance and repair needs (Id.). In summary, the State expects to spend \$70 million per year in Public Outlay for the next ten years and "two and \$300 million" in additional funding for correction of deficiencies (Tr. 530).

VIII

The following sums under the Capital Outlay Act were distributed or projected 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 substantial increases in capital funding since 1998 for the plaintiff school districts from the Public Outlay Fund. Since 1998, through August, 2001, the following sums were received by the plaintiff school districts:

Grants-Cibola - \$4,950,000

Gallup-McKinley - \$5,200,000

Zuni \$9,230,000

Total - \$19,380,000

In October, 2001 the following additional sums from the Public Outlay Fund were distributed to the plaintiff school districts (Tr. 430-431):

Grants-Cibola	\$6,000,000
Gallup-McKinley	\$8,100,000
Zuni	<u>\$1,700,000</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. 167 (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 content, 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 individuals 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 not 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 Outlay 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 constitutional issues similar to ours regarding the requirement that New Mexico maintains a uniform 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 Desiderio'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. E at 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 define(s) what it takes to adequately educate students while identifying those districts that fail 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 student (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 will 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 reform perspective, the use of pork can not be defended because it contributes to non-uniformity (Tr. 386). Finally, State Senator Kenneth Martinez testified that "pork" should be a recognized equalization element in the capital funding formula and should be handled in a similar manner to that used in the operational budget (Tr. 301-302). I adopt and credit this cited testimony of Dean Desidorio, 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 recommendations evidences a "substantial and good faith effort" to address his concerns and rulings. Similarly, the work of the legislature in enacting 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 specifically noted that in his memorandum that "any ultimate solution" will require further "legislative consideration and enactment", I find the July 28, 2000 deadline for correction of the unconstitutional deficiencies to be unrealistic given the vagaries of the legislative process. I further find that all parties are acting 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 is needed to see how the process develops before Judge Rich should impose any sanctions.

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

I

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 directions.

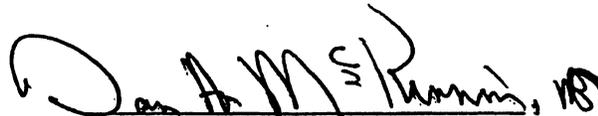
III

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

DISTRICT COURT
MCKINLEY COUNTY
N.M.

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,
Plaintiffs,

2002 MAY 30 A 11: 29

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

Plaintiffs-Intervenors

-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

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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 Mater 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. GTE 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 of Law^s is 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;

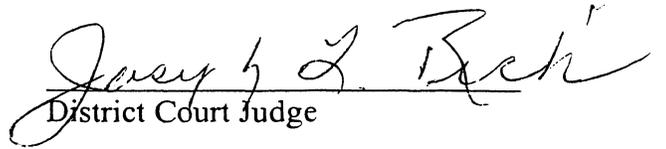
ORDERED, ADJUDGED AND DECREED as follows:

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

A Primer on Public School Capital Outlay Funding in New Mexico

By Sharon Ball, New Mexico Legislative Council Service

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.

A Primer on Public School Capital Outlay Funding in New Mexico

By Sharon Ball, New Mexico Legislative Council Service

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.

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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

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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 disqualifying 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.

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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;

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- 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.

PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES

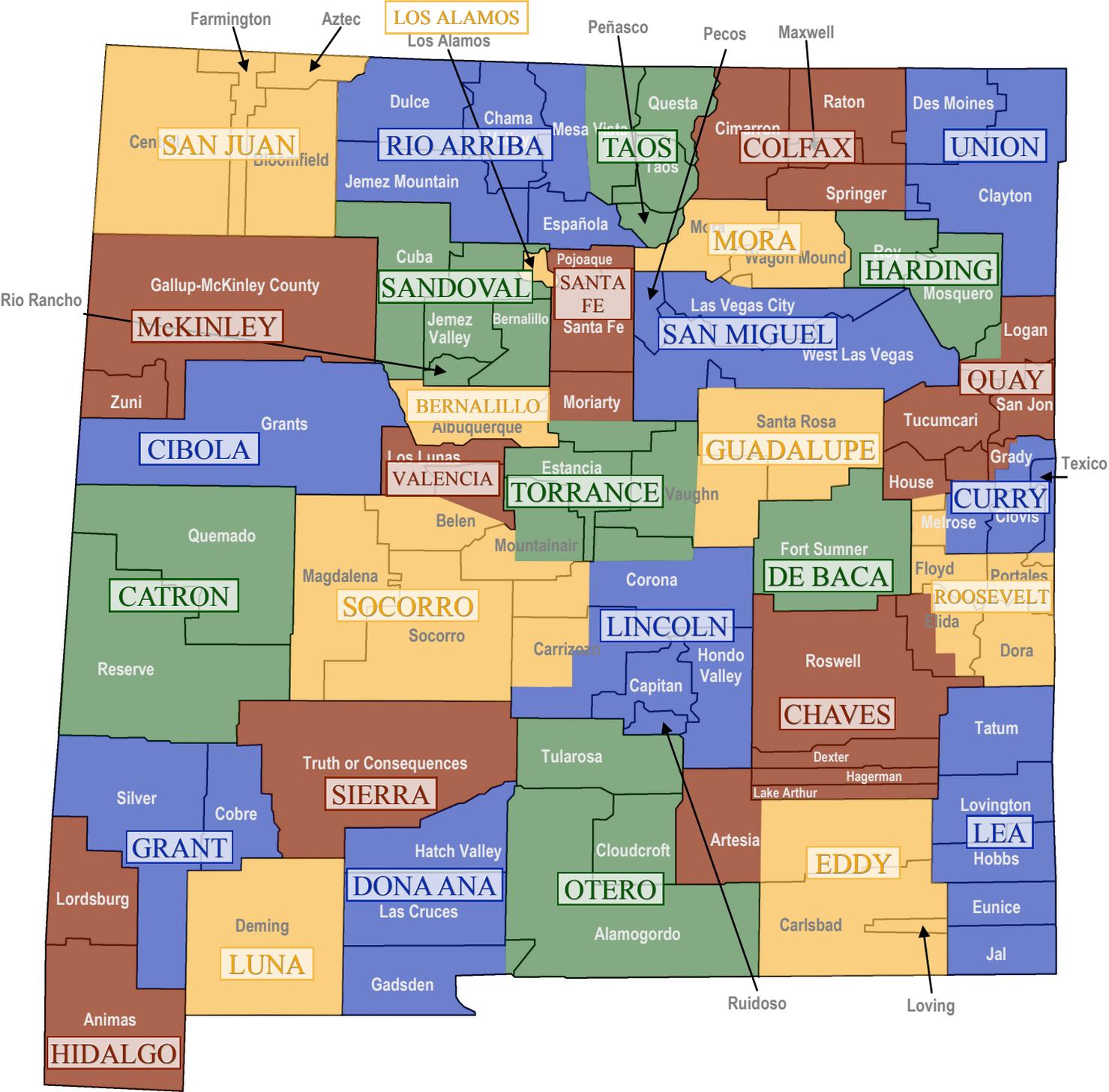
Funding Source	Voter Approval?	Maximum Levied	Time	Receipt of Payments	Repay w/ Interest?	Applies to Charter Schools?	Specify Projects?	Include Maintenance?	Yield Control?
G.O. Bonds (22-18-1 et seq. NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds are sold	Yes	No	Yes	No	No
Public School Capital Improvements Act ("SB 9" or "2-mill levy") (22-25-1 et seq. 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 et seq. NMSA 1978)	No	State & local shares determined by statutory formula	Districts may apply yearly depending on NIMFCI ranking	Awarded on a yearly cycle; qualified districts 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 et seq. 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 et seq. 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 et seq. NMSA 1978)	No	Legislative appropriation	Yearly	No appropriation to the fund & no distribution 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 et seq. 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.

New Mexico School Districts with Counties





NEW MEXICO DEPARTMENT OF
FINANCE & ADMINISTRATION

**LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
PROPERTY TAX FACTS FOR TAX YEAR 2016**

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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 \$56.6 billion in Tax Year 2016². Approximately \$33.4 billion (59.0%) consists of residential property. Roughly 31.8% or \$17.9 billion consists of traditional nonresidential property. The remaining 9.2% 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 2016 the property tax system is expected to generate approximately \$1.705 billion in tax obligations revenues assuming 100% collection.⁴ The distribution within property categories is similar to that of net taxable value with 58.5% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (33.4%) and mineral extraction production and equipment (8.1%).

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: 30.1% to counties; 14.3% to municipalities; 33.1% to school districts; 9.4% to higher education and 8.6% to hospitals and other entities. About 4.5% 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 90.6% and 66.5% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 9.4% and 33.5% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.6%, 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 56.0% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 44.0% of this total. 70.8% of the net taxable value in municipalities is residential property, and 29.2% is nonresidential. Conversely, only 44.0% of the net taxable value outside municipalities is residential and 56.0% is non-residential. Of the \$56.6 billion in total net taxable value, 59.0% is residential, and 41.0% 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.

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2016 Property Tax Facts

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 more than one or 1.004% 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 (64%) of counties have already imposed the maximum allowable rate.

Table 9: Per Capita Obligations by County

Obligations per person average about \$818 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.

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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 32.45% of the state's population. That county's total net taxable value of property taxpayers represents only 27.2% 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% 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 46.4% 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 56.55% of the state's population but pay about 74.4% of its residential property taxes.

Figure 1: County Population Estimates (as of July 1, 2015)*: Rank and Percent of State Total

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	676,685	1	32.45%	Luna	24,518	18	1.18%
Dona Ana	214,295	2	10.28%	Lincoln	19,420	19	0.93%
Santa Fe	148,686	3	7.13%	Roosevelt	19,120	20	0.92%
Sandoval	139,394	4	6.69%	Los Alamos	17,785	21	0.85%
San Juan	118,737	5	5.69%	Socorro	17,256	22	0.83%
McKinley	76,708	6	3.68%	Torrance	15,485	23	0.74%
Valencia	75,737	7	3.63%	Colfax	12,414	24	0.60%
Lea	71,180	8	3.41%	Sierra	11,282	25	0.54%
Chaves	65,764	9	3.15%	Quay	8,455	26	0.41%
Otero	64,362	10	3.09%	Mora	4,596	27	0.22%
Eddy	57,578	11	2.76%	Hidalgo	4,423	28	0.21%
Curry	50,398	12	2.42%	Guadalupe	4,371	29	0.21%
Rio Arriba	39,465	13	1.89%	Union	4,201	30	0.20%
Taos	32,907	14	1.58%	Catron	3,456	31	0.17%
Grant	28,609	15	1.37%	De Baca	1,828	32	0.09%
San Miguel	27,867	16	1.34%	Harding	698	33	0.03%
Cibola	27,329	17	1.31%	TOTAL	2,085,109		100.00%

Source: New Mexico County Populations from the U.S. Census Bureau, 2015 Population Estimates
<http://www.census.gov/popest/data/index.html>

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 86.0% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 4.6% in Harding County. Ad Valorem production and equipment represents about 50% of net taxable value in Eddy and Lea counties. 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 \$122.8 million in Bernalillo County to a low of \$754.4 thousand in De Baca County. On a statewide per capita basis, obligations average about \$223. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$19.5 million and Santa Fe County is second at approximately \$13.3 million.

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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 – 41.697 and 46.788 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 8.930 mills. The lowest nonresidential rate of 12.637 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (45.772 mills), applies to properties within an unincorporated area (Dulce school district) in Rio Arriba 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 2016 is the first year reporting the newly incorporated Town of Kirtland in San Juan 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 62.94 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.

Table 20: Net Taxable Value by Municipality

Net taxable value of New Mexico’s municipalities totals \$31.7 billion, if Los Alamos is not included, and \$32.3 billion if Los Alamos is included in the total. That value represents approximately 57.2 percent of

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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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 almost \$12.7 billion in Albuquerque, to a low of \$618.9 thousand in Grenville. Net taxable value is less than \$1 million in each of 6 municipalities: (Floyd, Grady, Grenville, House, Mosquero, and Virden). Net taxable value is distributed between \$1 million and \$10 million in 29 municipalities, between \$10 million and \$100 million in 38 municipalities and between \$100 million and \$1 billion plus in 33 municipalities. Note: Tax Year 2016 is the first year reporting the newly incorporated Town of Kirtland in San Juan County. There are now 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 \$162.3 million in 2016 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$80.9 million, almost half of the \$162.3 million municipal total in 2016. Rio Rancho's \$15.3 million in obligations for operating purposes was the state's next largest amount in 2016. Anthony, Artesia, Edgewood, Kirtland, and Los Ranchos de Albuquerque did not impose operating rates in Tax Year 2016.

Only 16 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 74.8% of this debt is paid by owners of residential property. The resulting approximately \$77.3 million in obligations represents about 4.54% of statewide property tax obligations.

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

2016 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$15,410,437,184	\$11,699,970,553	\$3,711,466,631	\$15,410,437,184			
Catron	\$128,155,234	\$77,594,836	\$50,560,398	\$128,155,234			
Chaves	\$1,233,758,158	\$639,430,930	\$549,167,664	\$1,188,598,594	\$37,272,881	\$7,886,683	\$45,159,564
Cibola	\$326,053,107	\$125,052,640	\$201,000,467	\$326,053,107			
Colfax	\$644,823,360	\$385,420,909	\$231,055,457	\$616,476,366	\$24,000,164	\$4,346,830	\$28,346,994
Curry	\$892,931,602	\$550,727,495	\$342,204,107	\$892,931,602			
De Baca	\$82,919,133	\$15,880,573	\$67,058,560	\$82,919,133			
Dona Ana	\$4,173,726,189	\$2,861,148,859	\$1,312,577,330	\$4,173,726,189			
Eddy	\$4,090,305,240	\$644,728,424	\$1,452,458,764	\$2,097,187,188	\$1,660,136,657	\$332,981,395	\$1,993,118,052
Grant	\$841,081,500	\$410,513,125	\$205,770,527	\$616,283,652	\$224,777,848		\$224,777,848
Guadalupe	\$148,706,923	\$31,922,662	\$114,784,261	\$146,706,923			
Harding	\$106,969,890	\$4,957,123	\$77,753,668	\$82,710,791	\$20,416,383	\$3,842,716	\$24,259,099
Hidalgo	\$189,444,583	\$24,412,134	\$145,032,429	\$169,444,583			
Lea	\$3,708,066,183	\$565,755,584	\$1,188,788,886	\$1,754,544,470	\$1,624,198,949	\$329,322,764	\$1,953,521,713
Lincoln	\$1,235,532,025	\$857,503,694	\$378,028,331	\$1,235,532,025			
Los Alamos	\$687,392,479	\$591,125,660	\$96,266,819	\$687,392,479			
Luna	\$573,585,059	\$243,620,645	\$329,964,414	\$573,585,059			
McKinley	\$858,446,499	\$267,125,381	\$590,718,131	\$857,843,512	\$469,182	\$133,805	\$602,987
Mora	\$140,667,932	\$73,088,236	\$67,579,696	\$140,667,932			
Otero	\$1,132,391,124	\$773,310,783	\$359,080,341	\$1,132,391,124			
Quay	\$201,158,062	\$83,605,067	\$115,721,175	\$199,326,242	\$1,543,328	\$288,492	\$1,831,820
Rio Arriba	\$1,175,477,256	\$515,046,618	\$306,138,716	\$821,185,334	\$295,170,418	\$59,121,504	\$354,291,922
Roosevelt	\$381,025,422	\$163,334,591	\$210,828,179	\$374,162,770	\$5,737,697	\$1,124,956	\$6,862,652
San Juan	\$3,633,984,075	\$1,417,616,673	\$1,714,310,693	\$3,131,927,366	\$418,398,765	\$83,657,943	\$502,056,709
San Miguel	\$583,539,531	\$398,310,971	\$187,228,560	\$583,539,531			
Sandoval	\$3,337,949,847	\$2,513,565,351	\$764,402,838	\$3,277,968,189	\$50,717,984	\$9,263,674	\$59,981,658
Santa Fe	\$6,763,810,967	\$5,102,863,484	\$1,660,947,483	\$6,763,810,967			
Sierra	\$312,394,055	\$181,606,603	\$130,787,452	\$312,394,055			
Socorro	\$268,247,049	\$138,160,370	\$130,086,679	\$268,247,049			
Taos	\$1,422,907,056	\$885,257,854	\$537,649,202	\$1,422,907,056			
Torrance	\$390,725,148	\$172,529,423	\$218,195,725	\$390,725,148			
Union	\$187,748,730	\$38,463,929	\$136,524,603	\$174,988,532	\$10,759,150	\$2,001,048	\$12,760,198
Valencia	\$1,382,830,758	\$970,235,378	\$412,595,380	\$1,382,830,758			
Total	\$56,625,171,340	\$33,420,866,558	\$17,996,733,566	\$51,417,600,124	\$4,373,599,405	\$833,971,811	\$5,207,571,216
Percent	100.0	59.0	31.8	90.8	7.7	1.5	9.2

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

2016 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$630,217,286	\$463,087,555	\$167,129,731	\$630,217,286			
Catron	\$2,219,776	\$1,262,729	\$957,048	\$2,219,776			
Chaves	\$28,000,810	\$13,473,736	\$13,341,044	\$26,814,781	\$979,542	\$206,487	\$1,186,029
Cibola	\$10,607,162	\$3,833,977	\$6,773,185	\$10,607,162			
Colfax	\$15,326,805	\$8,753,547	\$5,989,681	\$14,743,227	\$494,088	\$89,489	\$583,577
Curry	\$19,811,471	\$12,309,801	\$7,501,670	\$19,811,471			
De Baca	\$1,803,084	\$368,864	\$1,434,220	\$1,803,084			
Dona Ana	\$120,352,538	\$78,633,552	\$41,718,986	\$120,352,538			
Eddy	\$92,396,182	\$14,374,293	\$33,527,173	\$47,901,466	\$37,062,042	\$7,432,674	\$44,494,716
Grant	\$16,050,478	\$6,686,291	\$4,554,718	\$11,241,008	\$4,809,470		\$4,809,470
Guadalupe	\$4,042,036	\$834,998	\$3,207,040	\$4,042,036			
Harding	\$2,709,638	\$96,542	\$1,985,249	\$2,081,791	\$528,422	\$99,425	\$627,847
Hidalgo	\$3,565,741	\$459,450	\$3,108,291	\$3,565,741			
Lea	\$112,700,015	\$15,923,389	\$38,106,267	\$54,029,656	\$48,789,595	\$9,880,765	\$58,670,360
Lincoln	\$29,345,053	\$19,516,555	\$9,828,497	\$29,345,053			
Los Alamos	\$17,062,654	\$14,408,097	\$2,654,558	\$17,062,654			
Luna	\$12,935,759	\$5,346,580	\$7,589,178	\$12,935,759			
McKinley	\$29,265,604	\$8,612,296	\$20,633,545	\$29,245,840	\$15,378	\$4,386	\$19,764
Mora	\$2,914,550	\$1,340,081	\$1,574,469	\$2,914,550			
Otero	\$26,451,142	\$16,601,466	\$9,849,675	\$26,451,142			
Quay	\$5,055,883	\$1,985,110	\$3,034,723	\$5,019,833	\$30,373	\$5,678	\$36,050
Rio Arriba	\$32,801,373	\$10,456,983	\$9,857,310	\$20,314,293	\$10,382,162	\$2,104,918	\$12,487,080
Roosevelt	\$8,589,122	\$3,869,462	\$4,582,085	\$8,431,548	\$131,672	\$25,902	\$157,574
San Juan	\$91,818,979	\$33,277,774	\$44,998,933	\$78,276,707	\$11,285,761	\$2,256,511	\$13,542,271
San Miguel	\$13,947,156	\$8,361,823	\$5,585,533	\$13,947,156			
Sandoval	\$115,100,895	\$85,161,329	\$28,228,050	\$113,389,379	\$1,447,187	\$264,330	\$1,711,517
Santa Fe	\$187,068,828	\$115,902,823	\$51,164,005	\$167,066,828			
Sierra	\$6,678,384	\$3,722,516	\$2,955,869	\$6,678,384			
Socorro	\$8,097,157	\$4,047,995	\$4,049,162	\$8,097,157			
Taos	\$26,936,415	\$14,555,226	\$12,381,189	\$26,936,415			
Torrance	\$8,968,180	\$4,004,806	\$4,963,374	\$8,968,180			
Union	\$3,404,021	\$644,348	\$2,539,432	\$3,183,780	\$185,703	\$34,538	\$220,241
Valencia	\$39,252,024	\$28,143,460	\$13,108,583	\$39,252,024			
Total	\$1,705,494,201	\$998,057,053	\$568,890,653	\$1,566,947,705	\$116,141,394	\$22,405,102	\$138,546,495
Percent	100.0	58.5	33.4	91.9	8.8	1.3	8.1

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.

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Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2016 Tax Year

Recipient	Total	Residential	Non-Residential	Ad Valorem Production & Equipment	Percent of Total			
					Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Debt Service	\$77,012,954	\$45,452,379	\$24,478,279	\$7,082,297	4.5	2.7	1.4	0.4
County Operating	\$464,717,803	\$228,454,289	\$187,860,391	\$48,403,143	27.2	13.4	11.0	2.8
County Debt Service	\$39,493,837	\$29,292,278	\$9,882,961	\$318,598	2.3	1.7	0.6	0.0
County Other	\$8,729,163	\$5,623,901	\$2,851,485	\$253,776	0.5	0.3	0.2	0.0
Total County	\$512,940,803	\$283,370,447	\$200,594,838	\$48,975,517	30.1	15.4	11.8	2.9
Municipal Operating	\$162,389,179	\$112,880,832	\$49,249,694	\$258,853	9.5	6.6	2.9	0.0
Municipal Debt Service	\$77,404,216	\$57,934,206	\$19,469,755	\$255	4.5	3.4	1.1	0.0
Municipal Other	\$4,354,110	\$3,000,867	\$1,353,243	\$0	0.3	0.2	0.1	0.0
Total Municipal	\$244,147,505	\$173,815,704	\$70,072,892	\$259,108	14.3	10.2	4.1	0.0
School District Operating	\$20,131,780	\$8,880,938	\$8,674,915	\$2,575,929	1.2	0.5	0.5	0.2
School District Debt Service	\$296,661,966	\$170,402,829	\$97,681,637	\$28,577,501	17.4	10.0	5.7	1.7
School District Capital Improvement	\$109,291,658	\$63,523,810	\$35,352,706	\$10,415,142	6.4	3.7	2.1	0.6
School District HB-33	\$109,274,671	\$67,603,777	\$30,182,396	\$11,488,497	6.4	4.0	1.8	0.7
School District Educational Technology	\$29,779,145	\$17,359,325	\$9,411,649	\$3,008,171	1.7	1.0	0.6	0.2
Total School District	\$585,139,220	\$327,770,677	\$181,303,303	\$58,065,240	33.1	19.2	10.6	3.3
Higher Education Operating	\$126,826,617	\$70,133,958	\$41,423,805	\$15,268,854	7.4	4.1	2.4	0.9
Higher Education Debt Service	\$34,146,192	\$23,389,327	\$10,294,215	\$462,650	2.0	1.4	0.6	0.0
Total Higher Education	\$160,972,809	\$93,523,285	\$51,718,020	\$15,731,505	9.4	5.5	3.0	0.9
Hospital Operating	\$140,894,066	\$93,432,637	\$39,032,491	\$8,428,937	8.3	5.5	2.3	0.5
Hospital Debt Service	\$3,926,118	\$517,033	\$1,405,193	\$2,003,891	0.2	0.0	0.1	0.1
Total Hospitals	\$144,820,183	\$93,949,670	\$40,437,684	\$10,432,829	8.5	5.5	2.4	0.6
Conservancy Districts*	\$460,728	\$174,890	\$285,836	\$0	0.1	0.0	0.0	0.0
Grand Total	\$1,705,494,201	\$998,057,053	\$568,890,853	\$138,546,495	100.0	58.5	33.4	8.1

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 2016 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	90.6	86.7	93.7	98.8
Debt Service	7.7	11.1	4.9	0.7
Other	1.7	2.2	1.4	0.5
Total	100.0	100.0	100.0	100.0
Municipal Obligations -- Percent Funding:				
Operations	66.5	64.9	70.3	99.9
Debt Service	31.7	33.3	27.8	0.1
Other	1.8	1.8	1.9	0.0
Total	100.0	100.0	100.0	100.0
School District Obligations -- Percent Funding:				
Operations	3.6	2.7	4.8	4.6
Debt Service	52.5	52.0	53.9	50.9
Capital Improvement	19.3	19.4	19.5	18.6
School Building (HB-33)	19.3	20.6	18.8	20.5
Education Technology	5.3	5.3	5.2	5.4
Total	100.0	100.0	100.0	100.0
Higher Education Obligations -- Percent Funding:				
Operations:	78.8	75.0	80.1	97.1
Debt Service	21.2	25.0	19.9	2.9
Total	100.0	100.0	100.0	100.0
Hospital Obligations -- Percent Funding:				
Operations:	97.3	99.4	96.5	80.8
Debt Service	2.7	0.6	3.5	19.2
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 2016 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$22,453,656,575	\$10,967,209,983	\$33,420,866,558
Percent of Total Residential	67.2	32.8	100.0
Non-residential	\$9,251,732,843	\$13,952,571,939	\$23,204,304,782
Percent of Total Nonresidential	39.9	60.1	100.0
Totals	\$31,705,389,418	\$24,919,781,922	\$56,625,171,340
Percent of Total	56.0	44.0	100.0
Percent Residential	70.8	44.0	59.0
Percent Nonresidential	29.2	56.0	41.0
Total	100.0	100.0	100.0

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

**Table 6: Weighted Average Property Tax Rates by County in Mills^{1,2}
 2016 Tax Year**

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.584	45.031	N/A	N/A
Catron	16.273	18.929	N/A	N/A
Chaves	21.071	24.293	26.280	26.182
Cibola	30.659	33.697	N/A	N/A
Coffax	22.712	25.923	20.587	20.587
Curry	22.352	21.922	N/A	N/A
De Baca	23.244	21.391	N/A	N/A
Dona Ana	27.483	31.784	N/A	N/A
Eddy	22.295	23.083	22.325	22.322
Grant	16.288	22.135	21.397	N/A
Guadalupe	26.157	27.940	N/A	N/A
Harding	19.475	25.533	25.882	25.874
Hidalgo	18.821	21.418	N/A	N/A
Lea	28.145	32.055	30.039	30.003
Lincoln	22.760	25.999	N/A	N/A
Los Alamos	24.374	27.575	N/A	N/A
Luna	21.846	23.000	N/A	N/A
McKinley	32.241	34.930	32.776	32.776
Mora	18.335	23.298	N/A	N/A
Otero	21.468	27.430	N/A	N/A
Quay	23.744	26.224	19.680	19.680
Rio Arriba	20.303	32.199	35.173	35.603
Roosevelt	23.890	21.839	22.949	23.025
San Juan	23.474	26.249	26.974	26.973
San Miguel	21.099	29.833	N/A	N/A
Sandoval	33.881	36.928	28.534	28.534
Santa Fe	22.713	30.804	N/A	N/A
Sierra	20.498	22.601	N/A	N/A
Socorro	29.299	31.127	N/A	N/A
Taos	16.442	23.028	N/A	N/A
Torrance	23.212	22.747	N/A	N/A
Union	16.752	18.601	17.260	17.260
Valencia	26.945	31.771	N/A	N/A
Mean	29.863	31.611	26.555	26.866
Median	22.713	25.999	25.882	26.028

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
 2016 Tax Year**

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.319	1.501	N/A	N/A	1.363
Catron	0.542	0.631	N/A	N/A	0.577
Chaves	0.702	0.810	0.878	0.873	0.757
Cibola	1.022	1.123	N/A	N/A	1.084
Coffax	0.757	0.864	0.686	0.686	0.792
Curry	0.745	0.731	N/A	N/A	0.740
De Baca	0.775	0.713	N/A	N/A	0.725
Dona Ana	0.916	1.059	N/A	N/A	0.961
Eddy	0.743	0.769	0.744	0.744	0.753
Grant	0.543	0.738	0.713	N/A	0.636
Guadalupe	0.872	0.931	N/A	N/A	0.918
Harding	0.649	0.851	0.863	0.862	0.844
Hidalgo	0.827	0.714	N/A	N/A	0.701
Lea	0.938	1.068	1.001	1.000	1.013
Lincoln	0.758	0.867	N/A	N/A	0.792
Los Alamos	0.812	0.919	N/A	N/A	0.827
Luna	0.732	0.767	N/A	N/A	0.752
McKinley	1.075	1.164	1.093	1.093	1.136
Mora	0.611	0.777	N/A	N/A	0.691
Otero	0.716	0.914	N/A	N/A	0.779
Quay	0.791	0.874	0.656	0.656	0.838
Rio Arriba	0.677	1.073	1.172	1.187	0.930
Roosevelt	0.780	0.721	0.765	0.767	0.751
San Juan	0.782	0.875	0.899	0.899	0.842
San Miguel	0.703	0.994	N/A	N/A	0.797
Sandoval	1.129	1.231	0.951	0.951	1.149
Santa Fe	0.757	1.027	N/A	N/A	0.823
Sierra	0.683	0.753	N/A	N/A	0.713
Socorro	0.977	1.038	N/A	N/A	1.006
Taos	0.548	0.768	N/A	N/A	0.631
Torrance	0.774	0.758	N/A	N/A	0.765
Union	0.558	0.620	0.575	0.575	0.604
Valencia	0.898	1.059	N/A	N/A	0.946
Total	0.995	1.054	0.885	0.896	1.004

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.

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Table 8
New Mexico County Operating Rates -- Imposed and
Remaining Authority in Mills 2016 Tax Year

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority ¹
Bernalillo	7.090	10.750	N/A	10.750	1.100
Catron	9.629	11.508	N/A	11.850	0.000
Chaves	5.305	9.044	10.350	10.350	1.500
Cibola	8.755	11.696	N/A	11.850	0.000
Colfax	7.213	10.350	10.350	10.350	1.500
Curry	9.062	9.633	N/A	9.850	2.000
De Baca	9.953	8.897	N/A	11.850	0.000
Dona Ana	9.043	11.850	N/A	11.850	0.000
Eddy	5.687	7.490	7.500	7.500	4.350
Grant	6.314	11.850	11.850	11.850	0.000
Guadalupe	9.046	11.850	N/A	11.850	0.000
Harding	8.263	10.850	10.850	10.850	1.000
Hidalgo	9.284	11.844	N/A	11.850	0.000
Lea	6.947	10.600	10.600	10.600	1.250
Lincoln	5.038	8.311	N/A	11.600	0.250
Los Alamos	5.873	8.850	N/A	8.850	3.000
Luna	9.918	11.850	N/A	11.850	0.000
McKinley	6.025	11.850	11.850	11.850	0.000
Mora	6.923	11.038	N/A	11.850	0.000
Otero	6.752	11.850	N/A	11.850	0.000
Quay	8.220	10.313	10.350	11.850	0.000
Rio Arriba	4.346	11.833	11.850	11.850	0.000
Roosevelt	10.873	10.959	11.850	11.850	0.000
San Juan	6.029	8.000	8.500	8.500	3.350
San Miguel	5.202	11.850	N/A	11.850	0.000
Sandoval	6.354	10.350	10.350	10.350	1.500
Santa Fe	5.893	11.850	N/A	11.850	0.000
Sierra	9.516	11.850	N/A	11.850	0.000
Socorro	9.206	11.850	N/A	11.850	0.000
Taos	5.778	11.283	N/A	11.850	0.000
Torrance	11.028	11.510	N/A	11.850	0.000
Union	6.590	9.150	9.150	9.150	2.700
Valencia	6.760	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
Property Tax Facts 2016 Tax Year

Table 9
Per Capita Property Tax Obligations by New Mexico County 2016 Tax Year

County	Estimated Population, 2015 ¹	Per Capita Annual Property Tax Obligations ²				Ad Valorem: ³		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	676,685	\$931	\$684	\$247	\$931			
Catron	3,456	\$642	\$365	\$277	\$642			
Chaves	65,764	\$426	\$205	\$203	\$408	\$15	\$3	\$18
Cibola	27,329	\$388	\$140	\$248	\$388			
Colfax	12,414	\$1,235	\$705	\$482	\$1,188	\$40	\$7	\$47
Curry	50,398	\$393	\$244	\$149	\$393			
De Baca	1,828	\$986	\$202	\$785	\$986			
Dona Ana	214,295	\$562	\$367	\$195	\$562			
Eddy	57,578	\$1,605	\$250	\$582	\$832	\$644	\$129	\$773
Grant	28,609	\$561	\$234	\$159	\$393	\$168		\$168
Guadalupe	4,371	\$925	\$191	\$734	\$925			
Harding	698	\$3,882	\$138	\$2,844	\$2,983	\$757	\$142	\$899
Hidalgo	4,423	\$806	\$104	\$702	\$806			
Lea	71,180	\$1,583	\$224	\$535	\$759	\$685	\$139	\$824
Lincoln	19,420	\$1,511	\$1,005	\$506	\$1,511			
Los Alamos	17,785	\$959	\$810	\$149	\$959			
Luna	24,518	\$528	\$218	\$310	\$528			
McKinley	76,708	\$382	\$112	\$269	\$381	\$0	\$0	\$0
Mora	4,596	\$634	\$292	\$343	\$634			
Otero	64,362	\$411	\$258	\$153	\$411			
Quay	8,455	\$598	\$235	\$359	\$594	\$4	\$1	\$4
Rio Arriba	39,465	\$831	\$265	\$250	\$515	\$263	\$53	\$316
Roosevelt	19,120	\$449	\$202	\$239	\$441	\$7	\$1	\$8
San Juan	118,737	\$773	\$280	\$379	\$659	\$95	\$19	\$114
San Miguel	27,967	\$499	\$299	\$200	\$499			
Sandoval	139,394	\$826	\$611	\$203	\$813	\$10	\$2	\$12
Santa Fe	148,686	\$1,124	\$780	\$344	\$1,124			
Sierra	11,282	\$592	\$330	\$262	\$592			
Socorro	17,258	\$469	\$235	\$235	\$469			
Taos	32,907	\$819	\$442	\$376	\$819			
Torrance	15,485	\$579	\$259	\$321	\$579			
Union	4,201	\$810	\$153	\$604	\$758	\$44	\$8	\$52
Valencia	75,737	\$518	\$345	\$173	\$518			
Total/Average	2,085,109	\$818	\$479	\$273	\$751	\$56	\$11	\$66

¹Source: New Mexico County Populations from the U.S. Census Bureau, 2015 Population Estimates
<http://www.census.gov/popest/data/index.html>

²Source: New Mexico Department and 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 2016 Tax Year

County	Collection Rate*	County	Collection Rate*
Bernalillo	98.31%	McKinley	97.16%
Catron	97.26%	Mora	90.08%
Chaves	98.01%	Otero	97.14%
Cibola	91.10%	Quay	95.81%
Colfax	92.52%	Rio Arriba	92.68%
Curry	98.03%	Roosevelt	97.56%
De Baca	89.30%	San Juan	98.30%
Dona Ana	97.42%	San Miguel	90.76%
Eddy	97.43%	Sandoval	96.48%
Grant	92.11%	Santa Fe	98.01%
Guadalupe	96.87%	Sierra	95.92%
Harding	73.46%	Socorro	92.77%
Hidalgo	95.36%	Taos	95.64%
Lea	98.94%	Torrance	95.19%
Lincoln	97.55%	Union	98.66%
Los Alamos	99.27%	Valencia	94.98%
Luna	94.06%	Average	94.97%

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
Property Tax Facts 2016 Tax Year

Table 11: Net Taxable Value by New Mexico County 2016 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential				Ad Valorem					
			Residential	Rank	residential	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank
Bernalillo	27.2	1	35.0	1	20.6	1	30.0	1				N/A
Catron	0.2	31	0.2	27	0.3	33	0.2	31				N/A
Chaves	2.2	11	1.9	11	3.1	9	2.3	11	0.9	0.9	0.9	7
Cibola	0.6	23	0.4	25	1.1	21	0.6	23				N/A
Colfax	1.1	18	1.2	18	1.3	17	1.2	17	0.5	0.5	0.5	8
Curry	1.6	14	1.6	14	1.9	14	1.7	13				N/A
De Baca	0.1	33	0.0	32	0.4	32	0.2	32				N/A
Dona Ana	7.4	3	8.6	3	7.3	5	8.1	3				N/A
Eddy	7.2	4	1.9	10	8.1	4	4.1	6	38.0	39.9	38.3	1
Grant	1.5	16	1.2	16	1.1	20	1.2	18	5.1		4.3	5
Guadalupe	0.3	29	0.1	30	0.6	28	0.3	29				N/A
Harding	0.2	32	0.0	33	0.4	30	0.2	33	0.5	0.5	0.5	9
Hidalgo	0.3	28	0.1	31	0.8	23	0.3	28				N/A
Lea	6.5	5	1.7	13	6.6	6	3.4	7	37.1	39.5	37.5	2
Lincoln	2.2	10	2.6	8	2.1	12	2.4	10				N/A
Los Alamos	1.2	17	1.8	12	0.5	29	1.3	16				N/A
Luna	1.0	20	0.7	20	1.8	15	1.1	20				N/A
McKinley	1.5	15	0.8	19	3.3	8	1.7	14	0.0	0.0	0.0	13
Mora	0.2	30	0.2	28	0.4	31	0.3	30				N/A
Otero	2.0	13	2.3	9	2.0	13	2.2	12				N/A
Quay	0.4	26	0.3	26	0.6	27	0.4	26	0.0	0.0	0.0	12
Rio Arriba	2.1	12	1.5	15	1.7	16	1.6	15	6.7	7.1	6.8	4
Roosevelt	0.7	22	0.5	23	1.2	19	0.7	22	0.1	0.1	0.1	11
San Juan	6.4	6	4.2	5	9.5	2	6.1	5	9.6	10.0	9.6	3
San Miguel	1.0	19	1.2	17	1.0	22	1.1	19				N/A
Sandoval	5.9	7	7.5	4	4.2	7	6.4	4	1.2	1.1	1.2	6
Santa Fe	11.9	2	15.3	2	9.2	3	13.2	2				N/A
Sierra	0.6	24	0.5	21	0.7	25	0.6	24				N/A
Socorro	0.5	25	0.4	24	0.7	26	0.5	25				N/A
Taos	2.5	8	2.6	7	3.0	10	2.8	8				N/A
Torrance	0.7	21	0.5	22	1.2	18	0.8	21				N/A
Union	0.3	27	0.1	29	0.8	24	0.3	27	0.2	0.2	0.2	10
Valencia	2.4	9	2.9	6	2.3	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 2016 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential				Ad Valorem					
			Residential	Rank	residential	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank
Bernalillo	37.0	1	46.4	1	29.4	1	40.2	1				N/A
Catron	0.1	32	0.1	28	0.2	33	0.1	31				N/A
Chaves	1.8	12	1.3	13	2.3	9	1.7	12	0.8	0.9	0.9	7
Cibola	0.6	21	0.4	24	1.2	17	0.7	21				N/A
Colfax	0.9	18	0.9	18	1.1	18	0.9	17	0.4	0.4	0.4	9
Curry	1.2	15	1.2	14	1.3	16	1.3	15				N/A
De Baca	0.1	33	0.0	32	0.3	32	0.1	33				N/A
Dona Ana	7.1	3	7.9	4	7.3	4	7.7	3				N/A
Eddy	5.4	8	1.4	12	5.9	6	3.1	7	31.9	33.2	32.1	2
Grant	0.9	17	0.7	19	0.8	22	0.7	20	4.1		3.5	5
Guadalupe	0.2	27	0.1	29	0.6	24	0.3	27				N/A
Harding	0.2	31	0.0	33	0.3	30	0.1	32	0.5	0.4	0.5	8
Hidalgo	0.2	28	0.0	31	0.5	25	0.2	28				N/A
Lea	6.6	5	1.6	9	6.7	5	3.4	6	42.0	44.1	42.3	1
Lincoln	1.7	10	2.0	7	1.7	14	1.9	9				N/A
Los Alamos	1.0	16	1.4	11	0.5	28	1.1	16				N/A
Luna	0.8	20	0.5	20	1.3	15	0.8	19				N/A
McKinley	1.7	11	0.9	17	3.6	8	1.9	10	0.0	0.0	0.0	13
Mora	0.2	30	0.1	27	0.3	31	0.2	30				N/A
Otero	1.6	14	1.7	8	1.7	13	1.7	13				N/A
Quay	0.3	26	0.2	26	0.5	26	0.3	26	0.0	0.0	0.0	12
Rio Arriba	1.9	9	1.0	15	1.7	12	1.3	14	8.9	9.4	9.0	4
Roosevelt	0.5	23	0.4	23	0.8	21	0.5	23	0.1	0.1	0.1	11
San Juan	5.4	7	3.3	5	7.9	3	5.0	5	9.7	10.1	9.8	3
San Miguel	0.8	19	0.8	18	1.0	19	0.9	18				N/A
Sandoval	6.7	4	8.5	3	5.0	7	7.2	4	1.2	1.2	1.2	6
Santa Fe	9.8	2	11.8	2	9.0	2	10.7	2				N/A
Sierra	0.4	25	0.4	25	0.5	27	0.4	25				N/A
Socorro	0.5	24	0.4	21	0.7	23	0.5	24				N/A
Taos	1.6	13	1.5	10	2.2	11	1.7	11				N/A
Torrance	0.5	22	0.4	22	0.9	20	0.6	22				N/A
Union	0.2	29	0.1	30	0.4	29	0.2	29	0.2	0.2	0.2	10
Valencia	2.3	8	2.6	6	2.3	10	2.5	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 2016 Tax Year**

**Table 13: Net Taxable Value by New Mexico County 2016 Tax Year
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	75.9	24.1	100.0	0.0	0.0	0.0
Catron	100.0	60.5	39.5	100.0	0.0	0.0	0.0
Chaves	100.0	51.8	44.5	96.3	3.0	0.6	3.7
Cibola	100.0	38.4	61.6	100.0	0.0	0.0	0.0
Colfax	100.0	59.8	35.8	95.8	3.7	0.7	4.4
Curry	100.0	61.7	38.3	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	68.6	31.4	100.0	0.0	0.0	0.0
Eddy	100.0	15.8	35.5	51.3	40.6	8.1	48.7
Grant	100.0	48.8	24.5	73.3	26.7	0.0	26.7
Guadalupe	100.0	21.8	78.2	100.0	0.0	0.0	0.0
Harding	100.0	4.6	72.7	77.3	19.1	3.6	22.7
Hidalgo	100.0	14.4	85.6	100.0	0.0	0.0	0.0
Lea	100.0	15.3	32.1	47.3	43.8	8.9	52.7
Lincoln	100.0	69.4	30.6	100.0	0.0	0.0	0.0
Los Alamos	100.0	86.0	14.0	100.0	0.0	0.0	0.0
Luna	100.0	42.5	57.5	100.0	0.0	0.0	0.0
McKinley	100.0	31.1	68.8	99.9	0.1	0.0	0.1
Mora	100.0	52.0	48.0	100.0	0.0	0.0	0.0
Otero	100.0	68.3	31.7	100.0	0.0	0.0	0.0
Quay	100.0	41.6	57.5	99.1	0.8	0.1	0.9
Rio Arriba	100.0	43.8	26.0	69.9	25.1	5.0	30.1
Roosevelt	100.0	42.9	55.3	98.2	1.5	0.3	1.8
San Juan	100.0	39.0	47.2	86.2	11.5	2.3	13.8
San Miguel	100.0	67.9	32.1	100.0	0.0	0.0	0.0
Sandoval	100.0	75.3	22.9	98.2	1.5	0.3	1.8
Santa Fe	100.0	75.4	24.6	100.0	0.0	0.0	0.0
Sierra	100.0	58.1	41.9	100.0	0.0	0.0	0.0
Socorro	100.0	51.5	48.5	100.0	0.0	0.0	0.0
Taos	100.0	62.2	37.8	100.0	0.0	0.0	0.0
Torrance	100.0	44.2	55.8	100.0	0.0	0.0	0.0
Union	100.0	20.5	72.7	93.2	5.7	1.1	6.8
Valencia	100.0	70.2	29.8	100.0	0.0	0.0	0.0
Average	100.0	59.0	31.8	90.8	7.7	1.5	9.2

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

**Table 14: Property Tax Obligations by New Mexico County 2016 Tax Year
Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	73.5	26.5	100.0	0.0	0.0	0.0
Catron	100.0	56.9	43.1	100.0	0.0	0.0	0.0
Chaves	100.0	48.1	47.6	95.8	3.5	0.7	4.2
Cibola	100.0	36.1	63.9	100.0	0.0	0.0	0.0
Colfax	100.0	57.1	39.1	96.2	3.2	0.6	3.8
Curry	100.0	62.1	37.9	100.0	0.0	0.0	0.0
De Baca	100.0	20.4	79.6	100.0	0.0	0.0	0.0
Dona Ana	100.0	65.3	34.7	100.0	0.0	0.0	0.0
Eddy	100.0	15.6	36.3	51.8	40.1	8.0	48.2
Grant	100.0	41.7	28.4	70.0	30.0	0.0	30.0
Guadalupe	100.0	20.7	79.3	100.0	0.0	0.0	0.0
Harding	100.0	3.6	73.3	76.8	19.5	3.7	23.2
Hidalgo	100.0	12.9	87.1	100.0	0.0	0.0	0.0
Lea	100.0	14.1	33.8	47.9	43.3	8.8	52.1
Lincoln	100.0	66.5	33.5	100.0	0.0	0.0	0.0
Los Alamos	100.0	84.4	15.6	100.0	0.0	0.0	0.0
Luna	100.0	41.3	58.7	100.0	0.0	0.0	0.0
McKinley	100.0	29.4	70.5	99.9	0.1	0.0	0.1
Mora	100.0	48.0	54.0	100.0	0.0	0.0	0.0
Otero	100.0	62.8	37.2	100.0	0.0	0.0	0.0
Quay	100.0	39.3	60.0	99.3	0.6	0.1	0.7
Rio Arriba	100.0	31.9	30.1	61.9	31.7	6.4	38.1
Roosevelt	100.0	45.1	53.1	98.2	1.5	0.3	1.8
San Juan	100.0	36.2	49.0	85.3	12.3	2.5	14.7
San Miguel	100.0	60.0	40.0	100.0	0.0	0.0	0.0
Sandoval	100.0	74.0	24.5	98.5	1.3	0.2	1.5
Santa Fe	100.0	69.4	30.6	100.0	0.0	0.0	0.0
Sierra	100.0	55.7	44.3	100.0	0.0	0.0	0.0
Socorro	100.0	50.0	50.0	100.0	0.0	0.0	0.0
Taos	100.0	54.0	46.0	100.0	0.0	0.0	0.0
Torrance	100.0	44.7	55.3	100.0	0.0	0.0	0.0
Union	100.0	18.9	74.6	93.5	5.5	1.0	6.5
Valencia	100.0	66.6	33.4	100.0	0.0	0.0	0.0
Average	100.0	58.5	33.4	91.9	6.8	1.3	8.1

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

Department of Finance and Administration
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Table 15: Obligations for County Operating Purposes, by County 2016 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$122,843,968	\$82,945,701	\$39,898,288	\$122,843,988	\$0	\$0	\$0
Catron	\$1,329,010	\$747,161	\$581,849	\$1,329,010	\$0	\$0	\$0
Chaves	\$8,826,255	\$3,392,181	\$4,966,672	\$8,358,853	\$385,774	\$81,627	\$467,401
Cibola	\$3,445,737	\$1,094,836	\$2,350,901	\$3,445,737	\$0	\$0	\$0
Coffax	\$5,464,856	\$2,780,041	\$2,391,424	\$5,171,465	\$248,402	\$44,990	\$293,391
Curry	\$8,287,145	\$4,990,693	\$3,296,452	\$8,287,145	\$0	\$0	\$0
De Baca	\$754,480	\$157,860	\$596,620	\$754,480	\$0	\$0	\$0
Dona Ana	\$41,427,410	\$25,873,369	\$15,554,041	\$41,427,410	\$0	\$0	\$0
Eddy	\$29,483,872	\$3,668,571	\$10,878,916	\$14,545,487	\$12,451,025	\$2,497,360	\$14,948,385
Grant	\$7,693,978	\$2,591,980	\$2,438,381	\$5,030,361	\$2,663,617	\$0	\$2,663,617
Guadalupe	\$1,648,966	\$288,772	\$1,360,193	\$1,648,966	\$0	\$0	\$0
Harding	\$1,147,799	\$40,961	\$843,627	\$884,588	\$221,518	\$41,693	\$263,211
Hidalgo	\$1,944,406	\$226,642	\$1,717,764	\$1,944,406	\$0	\$0	\$0
Lea	\$37,238,796	\$3,930,304	\$12,601,162	\$16,531,466	\$17,216,509	\$3,490,821	\$20,707,330
Lincoln	\$7,461,897	\$4,320,104	\$3,141,793	\$7,461,897	\$0	\$0	\$0
Los Alamos	\$4,323,642	\$3,471,681	\$851,961	\$4,323,642	\$0	\$0	\$0
Luna	\$6,326,308	\$2,416,230	\$3,910,078	\$6,326,308	\$0	\$0	\$0
McKinley	\$8,616,586	\$1,609,430	\$7,000,010	\$8,609,440	\$5,560	\$1,586	\$7,145
Mora	\$1,251,935	\$505,990	\$745,945	\$1,251,935	\$0	\$0	\$0
Otero	\$9,476,496	\$5,221,394	\$4,255,102	\$9,476,496	\$0	\$0	\$0
Quay	\$1,899,625	\$687,234	\$1,193,432	\$1,880,666	\$15,973	\$2,988	\$18,959
Rio Arriba	\$10,059,291	\$2,238,393	\$3,622,539	\$5,860,932	\$3,497,769	\$700,590	\$4,198,359
Roosevelt	\$4,167,725	\$1,775,937	\$2,310,466	\$4,086,403	\$67,992	\$13,331	\$81,322
San Juan	\$26,277,750	\$8,546,811	\$13,714,486	\$22,261,296	\$3,347,190	\$669,264	\$4,016,454
San Miguel	\$4,280,268	\$2,061,610	\$2,218,658	\$4,280,268	\$0	\$0	\$0
Sandoval	\$24,503,574	\$15,971,194	\$7,911,569	\$23,882,764	\$524,931	\$95,879	\$620,810
Santa Fe	\$48,753,402	\$30,071,175	\$19,682,228	\$49,753,402	\$0	\$0	\$0
Sierra	\$3,278,000	\$1,728,168	\$1,549,831	\$3,278,000	\$0	\$0	\$0
Socorro	\$2,813,432	\$1,271,904	\$1,541,527	\$2,813,432	\$0	\$0	\$0
Taos	\$11,181,316	\$5,115,020	\$6,066,296	\$11,181,316	\$0	\$0	\$0
Torrance	\$4,414,087	\$1,902,654	\$2,511,433	\$4,414,087	\$0	\$0	\$0
Union	\$1,637,743	\$253,477	\$1,267,510	\$1,520,987	\$98,446	\$18,310	\$116,756
Valencia	\$11,448,046	\$6,558,791	\$4,889,255	\$11,448,046	\$0	\$0	\$0
Total	\$464,717,803	\$228,454,269	\$187,860,391	\$416,314,660	\$40,744,707	\$7,658,436	\$48,403,143

Per Capita Basis:
\$222.87

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 2016 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$19,494,203	\$14,799,198	\$4,695,005	\$19,494,203	\$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
Coffax	\$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	\$454,936	\$311,865	\$143,071	\$454,936	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$957,128	\$467,164	\$234,167	\$701,331	\$255,797	\$0	\$255,797
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	\$247,013	\$128,343	\$118,670	\$247,013	\$0	\$0	\$0
Otero	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rio Arriba	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$3,468,083	\$2,606,974	\$798,308	\$3,405,283	\$53,102	\$9,699	\$62,801
Santa Fe	\$13,331,471	\$10,057,744	\$3,273,727	\$13,331,471	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$332,090	\$171,043	\$161,047	\$332,090	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$377,831	\$166,836	\$210,995	\$377,831	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$831,081	\$583,111	\$247,970	\$831,081	\$0	\$0	\$0
Total	\$39,493,837	\$29,292,278	\$9,882,961	\$39,175,239	\$308,899	\$9,699	\$318,598

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

Department of Finance and Administration
Property Tax Facts

2016 Tax Year

Table 17
Property Tax Rates by Location 2016 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment		
Bernalillo	Abuquerque	12 In	41.697	46.788		Eddy	Artesia	16 In	19.096	21.418	21.509		
	Los Ranchos	12 In	31.382	36.268			(continued)	Hope	16D In	23.307	29.068		
	Tijeras	12 In	31.250	37.493					C Out	20.080	22.947	22.970	
	Corrales	2A In	0.531	0.531					10 Out	19.960	22.086	22.086	
	Rio Rancho	R1-A NR	N/A	44.934					16 Out	19.096	21.418	21.509	
		12 Out	30.382	35.268		Grant	Silver City	1 IN	17.818	23.941			
		8T	26.890	30.911				Hurley	2H IN	17.344	22.407		
		24 Out	26.890	30.911				Bayard	2B IN	17.326	23.864		
								Santa Clara	2C IN	16.721	23.068		
Catron	Reserve	1 In	20.263	22.599				1 OUT	15.157	20.837	20.837		
		2 Out	15.237	17.508				2 OUT	16.039	21.639	21.639		
		2A Out	15.237	17.508		Guadalupe	Santa Rosa	8 IN	28.024	32.271			
					Vaughn		33 IN	29.142	31.942				
							8 OUT	23.605	27.333				
							33 OUT	21.492	24.292				
Chaves	Roswell	1 in	22.466	27.668		Harding	Roy	3 IN	17.960	21.579			
	Hagerman	6 in	16.468	20.977				Mosquero	5 IN	24.530	28.221		
	Dexter	8 in	22.034	27.143				3 OUT	16.515	19.354	19.354		
	Lake Arthur	20 In R	16.312	20.472	20.844				5 OUT	23.298	26.042	26.042	
		6 Out	15.774	19.811	20.312				24/25	16.025	18.621		
			8 Out	21.910	25.969	26.402	Hidalgo	Lordsburg	1 IN	22.145	25.687		
			20 Out	24.304	28.223	29.800			Virden	1A IN	20.805	24.572	
			14	13.825	17.869	19.210				1 OUT	19.692	22.442	
			27/28	8.930	12.637					1A OUT	19.692	22.442	
			28	N/A	N/A	14.210			8	12.815	15.358		
Cibola	Grants	3 In	32.801	36.350		Lea	Lovington	1 IN	30.607	38.358			
		3 Out	28.461	31.795				Eunice	8 IN	33.839	41.098	41.497	
	Milan	3A In	31.030	37.415				Hobbs	16 IN	28.743	35.860	35.860	
		3 Out	28.461	31.795				Jal	19 In	28.427	33.718	33.729	
Colfax	Cimarron	3 In	22.842	28.608			Tatum	28 IN	26.761	33.586			
		3 In	19.311	24.023				1 OUT	26.898	32.708	32.708		
	Eagle Nest	3A In	26.117	32.154				8 OUT	28.411	33.847	33.847		
	Angel Fire	3B In	19.634	25.079				16 OUT	24.825	30.305	30.305		
	Raton	11 in	29.413	35.345				19 OUT	20.597	26.079	26.079		
	Springer	26 In	25.790	32.137				28 OUT	23.683	29.361	29.362		
	Maxwell	3 Out	17.661	20.956	20.956	Lincoln	Ruidoso	3 IN	28.325	31.202			
		11 Out	14.096	17.429	17.429			Ruidoso Downs	35 IN	28.924	35.049		
	24 Out	24.135	28.254				Carrizozo	7 IN	25.458	28.334			
	26 Out	20.406	24.487				Corona	13 IN	19.888	23.755			
Curry	Clovis	1 In	23.021	24.041			Capitan	28 IN	19.465	23.959			
		2 In	21.872	22.509				3/35 OUT	21.745	25.170			
	Melrose	12 In	18.403	19.429				7 OUT	19.277	22.724			
	Grady	61 In	24.158	26.691				13 OUT	16.048	19.330			
		1 Out	19.721	20.440				20	20.704	23.974			
		2 Out	19.927	20.284				28 OUT	16.269	19.734			
		12 Out	16.472	17.204		Los Alamos	Los Alamos	1	24.374	27.575			
	61 Out	18.302	19.041		Luna	Deming	1 IN	23.865	25.826				
De Baca	Fort Sumner	20 In	24.420	23.180			Columbus	1A IN	23.062	26.381			
		20 Out	22.511	21.223				1 OUT	19.414	21.351			
Dona Ana	Las Cruces	2 In	29.131	32.555		McKinley	Gallup	1 IN	33.949	41.913			
		2D In	23.477	27.775					1 OUT	26.719	32.778	32.778	
	Sunland Park	16 in	35.582	39.771				Zuni	18.627	24.460			
	Hatch	11 in	30.190	33.668		Mora	Wagon Mound	1	17.929	22.641			
	Anthony	18in	29.064	32.121						12 OUT	17.826	22.770	
	2 Out	22.432	25.435						12C	24.247	29.496		
	11 Out	25.155	28.168						1-A	17.826	22.770		
		16 Out	29.064	32.121									
Eddy	Carlsbad	C In	25.122	29.172	29.195								
	Loving	10 In	21.586	23.803									

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 2016 Tax Year

Table 17
 Property Tax Rates by Location (Continued) 2016 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	
Otero	Alamogordo	1 IN	24.275	32.166		San Miguel	(continued)	1 OUT	21.750	29.380		
		4 IN	24.481	32.155				2 OUT	20.770	28.552		
	11 IN	18.641	23.357		21 OUT			11.666	18.413			
Quay	Tucumcari	1 IN	26.768	33.396		Santa Fe	Santa Fe	C IN	23.973	32.212		
		19 IN	21.112	28.314				Espanola	18 IN	22.154	30.631	
	House						Edgewood	8T IN	22.491	28.603		
	Logan	32 IN	25.026	28.418				C OUT	21.531	28.256		
	San Jon	34 IN	23.819	27.660				1	17.537	23.787		
								8T	19.995	26.107		
								18 OUT	18.958	25.020		
							Sierra	T or C	6 IN	20.426	23.514	
								Williamsburg	6W IN	20.501	23.559	
								Elephant Butte	6 EB	23.209	25.559	
							6 OUT	18.984	21.334			
					Socorro	Socorro	1 IN	31.210	34.640			
						Magdalena	12 IN	27.951	32.045			
							1 OUT	25.982	28.827			
							12 OUT	27.202	29.982			
							5	28.651	31.722			
							7L	23.583	28.401			
							13L	20.354	23.007			
							13T	22.650	25.392			
Rio Arriba	Chama	19 IN	25.481	33.946		Taos	Taos	1 IN	17.799	24.711		
		45 IN	22.829	32.887				Questa	9 IN	19.788	26.260	
							Red River	9RR IN	24.444	31.360		
							Taos Ski Valley	8-18 IN	22.852	28.128		
								1 OUT	15.228	20.486		
								1A	15.228	20.486		
								4	13.729	19.572		
								6	17.427	22.945		
								9 OUT	15.608	21.283		
							Torrance	Estancia	7 IN	22.851	22.198	
					Willard	7W IN		26.022	26.264			
					Mortary	8 IN		26.314	26.120			
						Mountainair	13 IN	25.270	26.834			
						Encino	16 IN	21.731	22.562			
							7 OUT	21.352	21.772			
							8 OUT	24.128	24.763			
							13 OUT	19.951	20.531			
							18 OUT	20.191	20.689			
							20 / 35	17.655	18.146			
Roosevelt	Portales	1 IN	24.942	25.064		Union	Clayton	1 IN	18.700	22.198		
		2 IN	16.067	16.249				Des Moines	22D IN	19.994	24.325	
							Folsom	22F IN	18.808	24.528		
							Grenville	22G IN	22.482	26.854		
								1 OUT	14.082	17.260	17.260	
								22 OUT	16.011	19.387		
								49	23.132	27.054		
							Valencia	Los Lunas	1 IN	33.152	39.377	
								Bosque Farms	1-BF IN	26.720	32.125	
								Belen	2 IN	30.096	35.799	
						Peralta	PR IN	27.431	33.331			
						Rio Communities	1RC IN	24.047	29.564			
							1 OUT	24.543	30.331			
							2 OUT	21.318	26.835			
							3LL OUT	24.543	30.331			
							3BN OUT	21.318	26.835			
							PR OUT	24.543	30.331			
							1RC OUT	21.318	26.835			
Sandoval	Bernalillo	1 IN	27.823	34.699								
		20 IN	28.101	36.184								
San Juan	Aztec	2 IN	28.983	35.097	35.097							
		5 IN	22.835	27.090	27.106							
San Miguel	Las Vegas	1 IN	28.381	37.030								
		2 IN	27.411	36.202								

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

Table 18
New Mexico's 106 Municipalities: Their Associated Counties

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Farmington	San Juan	Peralta	Valencia
Albuquerque	Bernalillo	Floyd	Roosevelt	Portales	Roosevelt
Anthony	Dona Ana	Folsom	Union	Questa	Taos
Angel Fire	Colfax	Fort Sumner	De Baca	Raton	Colfax
Artesia	Eddy	Gallup	McKinley	Red River	Taos
Aztec	San Juan	Grady	Curry	Reserve	Catron
Bayard	Grant	Grants	Cibola	Rio Communities	Valencia
Belen	Valencia	Grenville	Union	Rio Rancho	Sandoval
Bernalillo	Sandoval	Hagerman	Chaves	Roswell	Chaves
Bloomfield	San Juan	Hatch	Dona Ana	Roy	Harding
Bosque Farms	Valencia	Hobbs	Lea	Ruidoso	Lincoln
Capitan	Lincoln	Hope	Eddy	Ruidoso Downs	Lincoln
Carlsbad	Eddy	House	Quay	San Jon	Quay
Carrizozo	Lincoln	Hurley	Grant	San Ysidro	Sandoval
Causey	Roosevelt	Jal	Lea	Santa Clara	Grant
Chama	Rio Arriba	Jemez Springs	Sandoval	Santa Fe	Santa Fe
Cimarron	Colfax	Kirtland	San Juan	Santa Rosa	Guadalupe
Clayton	Union	Lake Arthur	Chaves	Silver City	Grant
Cloudcroft	Otero	Las Cruces	Dona Ana	Socorro	Socorro
Clovis	Curry	Las Vegas	San Miguel	Springer	Colfax
Columbus	Luna	Logan	Quay	Sunland Park	Dona Ana
Corona	Lincoln	Lordsburg	Hidalgo	T or C	Sierra
Corrales	Sandoval	Los Alamos	Los Alamos	Taos	Taos
Cuba	Sandoval	Los Lunas	Valencia	Taos Ski Valley	Taos
Deming	Luna	Los Ranchos	Bernalillo	Tatum	Lea
Des Moines	Union	Loving	Eddy	Texico	Curry
Dexter	Chaves	Lovington	Lea	Tijeras	Bernalillo
Dora	Roosevelt	Magdalena	Socorro	Tucumcari	Quay
Eagle Nest	Colfax	Maxwell	Colfax	Tularosa	Otero
Edgewood	Santa Fe	Melrose	Curry	Vaughn	Guadalupe
Elephant Butte	Sierra	Mesilla	Dona Ana	Virден	Hidalgo
Elida	Roosevelt	Milan	Cibola	Wagon Mound	Mora
Encino	Torrance	Moriarty	Torrance	Willard	Torrance
Espanola ¹	Rio Arriba	Mosquero	Harding	Williamsburg	Sierra
Estancia	Torrance	Mountainair	Torrance		
Eunice	Lea	Pecos	San Miguel		

¹A portion of Espanola containing roughly 25% of its net taxable value is in Santa Fe County.

²A small portion -- less than 1% of Rio Rancho's net taxable value -- is in Bernalillo County.

Department of Finance and Administration
Property Tax Facts 2016 Tax Year

Table 19
Municipal Operating Rates Imposed and Remaining Authority 2016 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹
Alamogordo	4.877	7.064	7.064	0.586	Las Cruces	4.730	5.120	5.120	2.530
Albuquerque	6.339	6.544	6.544	1.106	Las Vegas	6.641	7.650	7.650	0.000
Angel Fire	4.908	7.650	7.650	0.000	Logan	7.544	6.834	7.650	0.000
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.453	3.225	3.225	4.425
Artesia*	0.000	0.000	0.000	7.650	Los Alamos	3.950	3.998	3.998	3.652
Aztec	4.385	6.873	6.873	0.777	Los Lunas	7.213	7.650	7.650	0.000
Bayard	1.287	2.225	2.225	5.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	5.447	5.633	7.650	0.000	Loving	1.626	1.969	2.225	5.425
Bernalillo	3.162	5.725	5.725	1.925	Lovington	3.709	5.650	5.650	2.000
Bloomfield	4.713	6.622	7.000	0.650	Magdalena	0.749	2.063	2.225	5.425
Bosque Farms	2.177	1.794	3.725	3.925	Maxwell	5.384	7.650	7.650	0.000
Capitan	3.196	4.225	4.225	3.425	Melrose	1.931	2.225	2.225	5.425
Carlsbad	5.042	6.225	6.225	1.425	Mesilla	1.045	2.340	2.340	5.310
Carrizozo	6.181	5.610	7.225	0.425	Milan	2.569	5.620	7.650	0.000
Causey	1.512	2.225	2.225	5.425	Moriarty	2.188	1.357	2.225	5.425
Chama	3.652	4.320	5.225	2.425	Mosquero	1.232	2.179	2.225	5.425
Cimarron	5.181	7.650	7.650	0.000	Mountainair	5.319	6.303	7.650	0.000
Clayton	4.618	4.938	4.938	2.712	Pecos	0.434	1.355	2.225	5.425
Cloudcroft	0.875	2.184	2.225	5.425	Peralta	2.888	3.000	3.000	4.650
Clovis	3.300	3.601	3.725	3.925	Portales	2.875	2.807	3.225	4.425
Columbus	3.648	7.030	7.650	0.000	Questa	4.180	4.977	5.225	2.425
Corona	3.840	4.425	4.425	3.225	Raton	5.538	7.650	7.650	0.000
Corrales	4.055	6.870	6.870	0.780	Red River	5.957	7.198	7.650	0.000
Cuba	3.826	7.650	7.650	0.000	Reserve	1.908	2.225	2.225	5.425
Deming	4.451	4.475	4.475	3.175	Rio Communities	2.729	2.729	2.750	4.900
Des Moines	3.983	4.938	4.938	2.712	Rio Rancho	7.449	0.000	7.650	0.000
Dexter	1.124	2.174	2.225	5.425	Roswell	6.608	7.650	7.650	0.000
Dora	1.440	2.225	2.225	5.425	Roy	1.445	2.225	2.225	5.425
Eagle Nest	1.650	3.067	3.225	4.425	Ruidoso	5.080	4.532	6.368	1.282
Edgewood*	0.000	0.000	0.000	7.650	Ruidoso Downs	4.950	7.650	7.650	0.000
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	5.830	7.650	7.650	0.000
Elida	1.569	1.697	2.225	5.425	San Ysidro	5.892	7.650	7.650	0.000
Encino	1.540	1.893	2.225	5.425	Santa Clara	0.682	1.429	2.225	5.425
Espanola	3.198	5.611	7.650	0.000	Santa Fe	1.282	2.796	2.817	4.833
Estancia	1.499	0.426	2.225	5.425	Santa Rosa	4.419	4.938	4.938	2.712
Eunice	5.428	7.251	7.650	0.000	Silver City	2.661	3.104	3.825	3.825
Farmington	1.392	2.209	2.225	5.425	Socorro	5.228	5.813	5.813	1.837
Floyd	1.765	1.985	2.225	5.425	Springer	5.278	7.091	7.650	0.000
Folsom	2.797	5.141	5.425	2.225	Sunland Park	6.518	7.650	7.650	0.000
Fort Sumner	1.909	1.957	2.225	5.425	T or C	1.442	2.180	2.225	5.425
Gallup	5.743	7.650	7.650	0.000	Taos	2.573	4.225	4.225	3.425
Grady	5.856	7.650	7.650	0.000	Taos Ski Valley	7.626	7.642	7.650	0.000
Grants	4.340	4.555	4.555	3.095	Tatum	3.078	4.225	4.225	3.425
Grenville	6.471	7.467	7.650	0.000	Texico	1.945	2.225	2.225	5.425
Hagerman	1.694	2.166	2.225	5.425	Tijeras	0.868	2.225	2.225	5.425
Hatch	5.035	5.500	5.500	2.150	Tucumcari	4.440	7.650	7.650	0.000
Hobbs	3.918	5.555	5.555	2.095	Tularosa	5.260	7.650	7.650	0.000
Hope	4.211	7.650	7.650	0.000	Vaughn	7.650	7.650	7.650	0.000
House	4.202	7.650	7.650	0.000	Virден	1.113	2.130	2.225	5.425
Hurley	1.305	0.768	2.225	5.425	Wagon Mound	5.074	4.933	7.650	0.000
Jal	5.830	7.839	7.650	0.000	Willard	4.670	4.492	5.225	2.425
Jemez Springs	3.956	5.764	5.950	1.700	Williamsburg	1.517	2.225	2.225	5.425
Kirtland*	0.000	0.000	0.000	7.650					
Lake Arthur	2.011	2.004	2.225	5.425	Average (unweighted)	3.530	4.451	4.815	2.835

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 2016 Tax Year

Table 20
Net Taxable Value by Municipality 2016 Tax Year

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$554,484,818	\$409,454,253	\$145,030,565	\$554,484,818			
Albuquerque	\$12,661,825,249	\$9,519,230,742	\$3,142,594,507	\$12,661,825,249			
Angel Fire	\$270,122,982	\$200,102,615	\$70,020,367	\$270,122,982			
Anthony	\$60,199,286	\$49,380,214	\$10,819,072	\$60,199,286			
Artesia	\$392,641,308	\$131,028,988	\$261,588,651	\$392,617,639	\$19,722	\$3,946	\$23,669
Aztec	\$124,488,615	\$85,771,774	\$37,823,046	\$123,594,820	\$753,276	\$140,519	\$893,795
Bayard	\$19,982,278	\$15,519,603	\$4,462,675	\$19,982,278			
Belen	\$129,251,273	\$70,612,777	\$58,638,496	\$129,251,273			
Bernalillo	\$185,234,414	\$124,511,059	\$60,723,355	\$185,234,414			
Bloomfield	\$160,551,116	\$74,701,759	\$85,557,054	\$160,258,813	\$246,208	\$46,095	\$292,303
Bosque Farms	\$89,270,993	\$74,904,214	\$14,366,779	\$89,270,993			
Capitan	\$23,096,290	\$17,412,476	\$5,683,814	\$23,096,290			
Carlsbad	\$499,400,035	\$322,264,817	\$176,278,685	\$498,543,502	\$709,770	\$146,763	\$856,533
Carrizozo	\$15,064,633	\$7,836,804	\$7,227,829	\$15,064,633			
Causey	\$1,116,247	\$306,048	\$810,199	\$1,116,247			
Chama	\$25,299,253	\$14,634,440	\$10,664,813	\$25,299,253			
Cimarron	\$11,872,319	\$8,600,338	\$3,271,981	\$11,872,319			
Clayton	\$30,686,008	\$17,776,002	\$12,910,006	\$30,686,008			
Cloudcroft	\$50,651,664	\$39,190,927	\$11,460,737	\$50,651,664			
Clovis	\$598,534,957	\$441,589,515	\$156,945,442	\$598,534,957			
Columbus	\$14,199,055	\$8,744,478	\$5,454,577	\$14,199,055			
Corona	\$3,739,421	\$1,554,260	\$2,185,161	\$3,739,421			
Corrales	\$350,791,323	\$313,586,273	\$37,205,050	\$350,791,323			
Cuba	\$10,122,403	\$3,272,709	\$6,849,694	\$10,122,403			
Deming	\$244,457,243	\$131,437,728	\$113,019,515	\$244,457,243			
Des Moines	\$2,162,176	\$853,873	\$1,308,303	\$2,162,176			
Dexter	\$10,770,287	\$7,932,125	\$2,838,162	\$10,770,287			
Dora	\$1,008,820	\$702,353	\$306,467	\$1,008,820			
Eagle Nest	\$17,284,526	\$11,311,602	\$5,972,924	\$17,284,526			
Edgewood	\$106,470,669	\$70,999,562	\$35,471,107	\$106,470,669			
Elephant Butte	\$60,394,449	\$42,587,473	\$17,806,976	\$60,394,449			
Elida	\$2,266,166	\$1,167,149	\$1,099,017	\$2,266,166			
Encino	\$1,326,436	\$444,246	\$882,190	\$1,326,436			
Espanola	\$177,756,887	\$104,727,498	\$73,029,389	\$177,756,887			
Estancia	\$24,230,162	\$6,796,263	\$17,433,899	\$24,230,162			
Eunice	\$35,213,570	\$17,729,256	\$13,226,206	\$30,955,462	\$3,608,230	\$649,879	\$4,258,108
Farmington	\$1,149,598,690	\$740,734,311	\$405,301,620	\$1,146,035,931	\$3,014,481	\$548,278	\$3,562,759
Floyd	\$892,691	\$552,342	\$340,349	\$892,691			
Folsom	\$1,036,014	\$520,891	\$515,123	\$1,036,014			
Fort Sumner	\$11,831,976	\$6,090,514	\$5,741,462	\$11,831,976			
Gallup	\$345,434,084	\$204,025,067	\$141,409,017	\$345,434,084			
Grady	\$619,246	\$479,856	\$139,390	\$619,246			
Grants	\$122,273,324	\$63,696,728	\$58,576,596	\$122,273,324			
Grenville	\$618,980	\$122,477	\$496,503	\$618,980			
Hagerman	\$6,860,210	\$4,535,953	\$2,324,257	\$6,860,210			
Hatch	\$17,705,476	\$8,035,215	\$9,670,261	\$17,705,476			
Hobbs	\$624,001,005	\$305,634,062	\$282,241,002	\$587,875,064	\$30,331,326	\$5,794,615	\$36,125,941
Hope	\$3,762,347	\$684,502	\$3,077,845	\$3,762,347			
House	\$907,101	\$491,545	\$415,556	\$907,101			
Hurley	\$11,558,460	\$9,753,548	\$1,804,912	\$11,558,460			
Jal	\$35,991,801	\$10,234,319	\$25,214,871	\$35,449,190	\$457,917	\$84,694	\$542,611
Jemez Springs	\$10,079,836	\$5,084,281	\$4,995,555	\$10,079,836			
Kirtland	\$19,809,793	\$10,596,082	\$9,213,711	\$19,809,793			
Lake Arthur	\$2,025,032	\$1,437,852	\$587,180	\$2,025,032			

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

Department of Finance and Administration
Property Tax Facts

2016 Tax Year

Table 20
Net Taxable Value by Municipality (Continued) **2016 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem* Production	Equipment	Subtotal
Las Cruces	\$2,200,677,769	\$1,524,056,130	\$676,621,639	\$2,200,677,769			
Las Vegas	\$202,920,381	\$133,362,753	\$69,557,628	\$202,920,381			
Logan	\$30,302,729	\$20,951,531	\$9,351,198	\$30,302,729			
Lordsburg	\$33,336,198	\$10,742,077	\$22,594,121	\$33,336,198			
Los Alamos	\$687,392,479	\$591,125,660	\$96,266,819	\$687,392,479			
Los Lunas	\$347,746,139	\$261,075,131	\$86,671,008	\$347,746,139			
Los Ranchos	\$249,994,926	\$224,565,764	\$25,429,162	\$249,994,926			
Loving	\$10,046,031	\$5,867,908	\$4,178,123	\$10,046,031			
Lovington	\$99,724,677	\$69,707,313	\$30,017,364	\$99,724,677			
Magdalena	\$6,545,565	\$4,434,689	\$2,110,876	\$6,545,565			
Maxwell	\$2,702,308	\$1,792,564	\$909,744	\$2,702,308			
Melrose	\$7,527,158	\$4,095,899	\$3,431,259	\$7,527,158			
Mesilla	\$62,605,412	\$50,308,228	\$12,297,184	\$62,605,412			
Milan	\$42,226,788	\$9,589,583	\$32,637,205	\$42,226,788			
Moriarty	\$47,864,814	\$16,929,906	\$30,934,908	\$47,864,814			
Mosquero	\$966,605	\$547,098	\$419,507	\$966,605			
Mountainair	\$10,222,130	\$6,436,311	\$3,785,819	\$10,222,130			
Pecos	\$21,347,204	\$17,421,290	\$3,925,914	\$21,347,204			
Peralta	\$60,821,724	\$53,761,531	\$7,060,193	\$60,821,724			
Portales	\$154,602,423	\$107,326,781	\$47,275,642	\$154,602,423			
Questa	\$36,181,450	\$19,122,697	\$17,058,753	\$36,181,450			
Raton	\$99,986,402	\$60,290,178	\$39,696,224	\$99,986,402			
Red River	\$58,653,379	\$37,079,344	\$21,574,035	\$58,653,379			
Reserve	\$6,227,182	\$2,914,494	\$3,312,688	\$6,227,182			
Rio Communities	\$86,025,518	\$73,619,042	\$12,406,476	\$86,025,518			
Rio Rancho	\$2,052,483,597	\$1,650,033,647	\$402,449,950	\$2,052,483,597			
Roswell	\$704,235,013	\$468,507,036	\$235,727,977	\$704,235,013			
Roy	\$1,860,091	\$1,168,959	\$691,132	\$1,860,091			
Ruidoso	\$515,471,890	\$375,943,018	\$139,528,872	\$515,471,890			
Ruidoso Downs	\$48,527,525	\$27,599,359	\$20,928,166	\$48,527,525			
San Jon	\$2,305,407	\$936,708	\$1,368,699	\$2,305,407			
San Ysidro	\$2,979,916	\$1,652,931	\$1,326,985	\$2,979,916			
Santa Clara	\$15,419,547	\$11,428,578	\$3,990,969	\$15,419,547			
Santa Fe	\$3,914,292,929	\$2,776,027,515	\$1,138,265,414	\$3,914,292,929			
Santa Rosa	\$47,146,604	\$16,152,204	\$30,994,400	\$47,146,604			
Silver City	\$207,101,984	\$134,537,954	\$72,564,030	\$207,101,984			
Socorro	\$111,278,659	\$76,134,398	\$35,144,261	\$111,278,659			
Springer	\$10,935,549	\$7,565,180	\$3,370,369	\$10,935,549			
Sunland Park	\$224,326,284	\$134,445,139	\$89,881,145	\$224,326,284			
T or C	\$101,562,696	\$61,328,549	\$40,234,147	\$101,562,696			
Taos	\$318,080,571	\$163,201,555	\$154,879,016	\$318,080,571			
Taos Ski Valley	\$67,055,053	\$28,984,785	\$38,070,268	\$67,055,053			
Tatum	\$8,234,839	\$3,989,851	\$4,244,988	\$8,234,839			
Texico	\$7,693,254	\$4,592,958	\$3,100,296	\$7,693,254			
Tijeras	\$12,281,726	\$8,127,879	\$4,153,847	\$12,281,726			
Tucumcari	\$67,230,395	\$29,735,500	\$37,494,895	\$67,230,395			
Tularosa	\$32,487,183	\$23,741,900	\$8,745,283	\$32,487,183			
Vaughn	\$7,986,772	\$2,175,649	\$5,811,123	\$7,986,772			
Virden	\$978,924	\$698,556	\$280,368	\$978,924			
Wagon Mound	\$6,026,525	\$2,418,607	\$3,607,918	\$6,026,525			
Willard	\$1,659,452	\$840,919	\$818,533	\$1,659,452			
Williamsburg	\$5,518,724	\$4,303,241	\$1,215,483	\$5,518,724			
Totals	\$32,392,781,897	\$23,044,782,235	\$9,301,443,943	\$32,346,226,178	\$39,140,930	\$7,414,790	\$46,555,719

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 2016 Tax Year

Table 21
Obligations for Municipal Operating Purposes by Municipality 2016 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$3,021,404	\$1,996,908	\$1,024,496	\$3,021,404			
Albuquerque	\$80,907,542	\$60,342,404	\$20,565,138	\$80,907,542			
Angel Fire	\$1,517,759	\$982,104	\$535,656	\$1,517,759			
Anthony*							
Artesia*							
Aztec	\$642,210	\$376,109	\$259,958	\$636,067	\$5,177	\$966	\$6,143
Bayard	\$29,903	\$19,974	\$9,929	\$29,903			
Belen	\$714,938	\$384,628	\$330,311	\$714,938			
Bernalillo	\$741,345	\$393,704	\$347,641	\$741,345			
Bloomfield	\$912,797	\$352,069	\$558,682	\$910,751	\$1,723	\$323	\$2,046
Bosque Farms	\$188,840	\$163,066	\$25,774	\$188,840			
Capitan	\$79,664	\$55,650	\$24,014	\$79,664			
Carlsbad	\$2,727,526	\$1,624,859	\$1,097,335	\$2,722,194	\$4,418	\$914	\$5,332
Carrizozo	\$88,987	\$48,439	\$40,548	\$88,987			
Causey	\$2,265	\$463	\$1,803	\$2,265			
Chama	\$99,517	\$53,445	\$46,072	\$99,517			
Cimarron	\$69,589	\$44,558	\$25,031	\$69,589			
Clayton	\$145,839	\$82,090	\$63,750	\$145,839			
Cloudcroft	\$59,322	\$34,292	\$25,030	\$59,322			
Clovis	\$2,022,406	\$1,457,245	\$565,161	\$2,022,406			
Columbus	\$70,246	\$31,900	\$38,346	\$70,246			
Corona	\$15,638	\$5,968	\$9,669	\$15,638			
Corrales	\$1,527,191	\$1,271,592	\$255,599	\$1,527,191			
Cuba	\$64,922	\$12,521	\$52,400	\$64,922			
Deming	\$1,090,792	\$585,029	\$505,762	\$1,090,792			
Des Moines	\$9,861	\$3,401	\$6,460	\$9,861			
Dexter	\$15,086	\$8,916	\$6,170	\$15,086			
Dora	\$1,693	\$1,011	\$682	\$1,693			
Eagle Nest	\$36,983	\$18,664	\$18,319	\$36,983			
Edgewood*							
Elephant Butte	\$255,167	\$179,932	\$75,234	\$255,167			
Elida	\$3,696	\$1,831	\$1,865	\$3,696			
Encino	\$2,354	\$684	\$1,670	\$2,354			
Espanola	\$744,686	\$334,919	\$409,768	\$744,686			
Estancia	\$17,614	\$10,188	\$7,427	\$17,614			
Eunice	\$224,712	\$96,234	\$95,903	\$192,138	\$27,603	\$4,972	\$32,575
Farmington	\$1,934,341	\$1,031,102	\$895,311	\$1,926,413	\$6,707	\$1,220	\$7,927
Floyd	\$1,650	\$975	\$676	\$1,650			
Folsom	\$4,105	\$1,457	\$2,648	\$4,105			
Fort Sumner	\$22,863	\$11,627	\$11,236	\$22,863			
Gallup	\$2,253,495	\$1,171,716	\$1,081,779	\$2,253,495			
Grady	\$3,876	\$2,810	\$1,066	\$3,876			
Grants	\$543,260	\$276,444	\$266,816	\$543,260			
Grenville	\$4,500	\$793	\$3,707	\$4,500			
Hagerman	\$12,718	\$7,684	\$5,034	\$12,718			
Hatch	\$93,644	\$40,457	\$53,186	\$93,644			
Hobbs	\$2,966,003	\$1,197,474	\$1,567,849	\$2,765,323	\$168,491	\$32,189	\$200,680
Hope	\$26,428	\$2,882	\$23,546	\$26,428			
House	\$5,244	\$2,065	\$3,179	\$5,244			
Hurley	\$14,115	\$12,728	\$1,386	\$14,115			
Jal	\$256,433	\$59,666	\$192,616	\$252,282	\$3,503	\$648	\$4,151
Jemez Springs	\$48,908	\$20,113	\$28,794	\$48,908			
Kirtland*							
Lake Arthur	\$4,068	\$2,892	\$1,177	\$4,068			

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

2016 Tax Year

Table 21
Obligations for Municipal Operating Purposes by Municipality (Continued) 2016 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Las Cruces	\$10,673,088	\$7,208,785	\$3,464,303	\$10,673,088			
Las Vegas	\$1,417,778	\$885,662	\$532,116	\$1,417,778			
Logan	\$221,964	\$158,058	\$63,906	\$221,964			
Lordsburg	\$99,216	\$26,350	\$72,866	\$99,216			
Los Alamos	\$2,719,821	\$2,334,946	\$384,875	\$2,719,821			
Los Lunas	\$2,546,168	\$1,883,135	\$663,033	\$2,546,168			
Los Ranchos*							
Loving	\$17,768	\$9,541	\$8,227	\$17,768			
Lovington	\$428,143	\$258,544	\$169,598	\$428,143			
Magdalena	\$7,676	\$3,322	\$4,355	\$7,676			
Maxwell	\$16,611	\$9,651	\$6,960	\$16,611			
Melrose	\$15,544	\$7,909	\$7,635	\$15,544			
Mesilla	\$81,348	\$52,572	\$28,775	\$81,348			
Milan	\$208,057	\$24,636	\$183,421	\$208,057			
Moriarty	\$79,021	\$37,043	\$41,979	\$79,021			
Mosquero	\$1,588	\$674	\$914	\$1,588			
Mountainair	\$58,097	\$34,235	\$23,862	\$58,097			
Pecos	\$12,880	\$7,561	\$5,320	\$12,880			
Peralta	\$176,444	\$155,263	\$21,181	\$176,444			
Portales	\$441,267	\$308,564	\$132,703	\$441,267			
Questa	\$164,834	\$79,933	\$84,901	\$164,834			
Raton	\$637,563	\$333,887	\$303,676	\$637,563			
Red River	\$376,172	\$220,882	\$155,290	\$376,172			
Reserve	\$12,932	\$5,561	\$7,371	\$12,932			
Rio Communities	\$234,764	\$200,906	\$33,857	\$234,764			
Rio Rancho	\$15,326,946	\$12,291,101	\$3,035,845	\$15,326,946			
Roswell	\$4,899,214	\$3,095,894	\$1,803,319	\$4,899,214			
Roy	\$3,227	\$1,689	\$1,538	\$3,227			
Ruidoso	\$2,542,135	\$1,909,791	\$632,345	\$2,542,135			
Ruidoso Downs	\$296,717	\$136,617	\$160,100	\$296,717			
San Jon	\$15,932	\$5,461	\$10,471	\$15,932			
San Ysidro	\$19,891	\$9,739	\$10,151	\$19,891			
Santa Clara	\$13,497	\$7,794	\$5,703	\$13,497			
Santa Fe	\$6,741,457	\$3,558,867	\$3,182,590	\$6,741,457			
Santa Rosa	\$224,427	\$71,377	\$153,050	\$224,427			
Silver City	\$583,244	\$358,005	\$225,239	\$583,244			
Socorro	\$602,324	\$398,031	\$204,294	\$602,324			
Springer	\$63,828	\$39,929	\$23,899	\$63,828			
Sunland Park	\$1,563,904	\$876,313	\$687,591	\$1,563,904			
T or C	\$176,146	\$88,436	\$87,710	\$176,146			
Taos	\$1,074,281	\$419,918	\$654,364	\$1,074,281			
Taos Ski Valley	\$511,971	\$221,038	\$290,933	\$511,971			
Tatum	\$30,216	\$12,281	\$17,935	\$30,216			
Texico	\$15,831	\$8,933	\$6,898	\$15,831			
Tijeras	\$16,297	\$7,055	\$9,242	\$16,297			
Tucumcari	\$418,862	\$132,026	\$286,836	\$418,862			
Tularosa	\$191,784	\$124,882	\$66,901	\$191,784			
Vaughn	\$61,099	\$16,644	\$44,455	\$61,099			
Viriden	\$1,375	\$777	\$597	\$1,375			
Wagon Mound	\$30,070	\$12,272	\$17,798	\$30,070			
Willard	\$7,604	\$3,927	\$3,677	\$7,604			
Williamsburg	\$9,232	\$6,528	\$2,704	\$9,232			
Totals	\$162,338,406	\$112,880,632	\$49,198,920	\$162,079,552	\$217,623	\$41,231	\$258,854

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

Table 22: Obligations for Municipal Debt Service Purposes 2016 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,018,589	\$752,187	\$266,421			Las Cruces					
Albuquerque	\$63,005,242	\$47,367,692	\$15,637,550			Las Vegas					
Angel Fire	\$958,396	\$709,964	\$248,432			Logan					
Anthony						Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas	\$485,454	\$364,461	\$120,993		
Bayard						Los Ranchos	\$249,995	\$224,566	\$25,429		
Belen	\$430,536	\$235,211	\$195,325			Loving					
Bernalillo						Lovington					
Bloomfield	\$140,001	\$85,140	\$74,606	\$215	\$40	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	\$197,588	\$173,889	\$23,700			Red River	\$168,863	\$108,751	\$62,112		
Cuba						Reserve					
Deming						Rio Communities					
Des Moines						Rio Rancho	\$4,137,807	\$3,326,468	\$811,339		
Dexter						Roswell	\$384,512	\$255,805	\$128,707		
Dora						Roy					
Eagle Nest						Ruidoso	\$771,547	\$563,753	\$207,794		
Edgewood	\$265,751	\$177,215	\$88,536			Ruidoso Downs	\$108,168	\$61,519	\$46,649		
Elephant Butte						San Jon					
Elda						San Ysidro					
Enclino						Santa Clara					
Espanola						Santa Fe	\$4,540,580	\$3,220,192	\$1,320,388		
Estancia						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallop	\$513,680	\$303,385	\$210,275			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucuman					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virgen					
Hurley						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Kirtland											
Lake Arthur											
Totals	\$77,376,689	\$57,908,179	\$19,468,255	\$215	\$40						

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

Muni Debt	\$77,376,689
Total Obligations	\$1,705,484,201
% of Muni Debt Obligations To Total Obligations	4.54%
74.84% Ratio of Residential to Total Debt	