

PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

RESOURCES 2020



PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE

RESOURCES 2020

TABLE OF CONTENTS

- SECTION 1 Public School Capital Outlay Funding Standards-Based Process Flow Chart
School Funding Cases in New Mexico, National Education Access Network, 2014
- SECTION 2 State Investment Council: Severance Tax Permanent Fund Flow Chart
- SECTION 3 2020-2021 wNMCI Final Ranking, Sorted by District, School Rank
- SECTION 4 How Offsets Work
State Share Formula
2020-2021 State/Local Match Calculation for PSCOC Projects
2020 Direct Appropriations to the Public Education Department
Total Offsets for 2020-2021 Award Cycle
2020-2021 Summary of Direct Appropriation Offsets
- SECTION 5 PSCOOTF 2019 Annual Report Summary and Background
- SECTION 6 Zuni Lawsuit: Report of the Special Master, January 15, 2002
Zuni Lawsuit: Judge's Order Approving Report of the Special Master, May 30, 2002
Impact Aid Districts
- SECTION 7 A Primer on Public School Capital Outlay Funding in New Mexico
- SECTION 8 Public School Capital Outlay Revenue Sources
Public School Capital Outlay Statutory Guide
New Mexico School Districts with Counties
- SECTION 9 Property Tax Facts for Tax Year 2019 NMDFA

Section 1

PUBLIC SCHOOL CAPITAL OUTLAY FUNDING STANDARDS-BASED PROCESS

Public School Capital Outlay Oversight Task Force (PSCOOTF)

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

25 statutory members and additional advisory members

Section 22-24-7 NMSA 1978



Public School Capital Outlay Council

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

9 statutory members

Section 22-24-6 NMSA 1978



Public School Facilities Authority

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

Section 22-24-9 NMSA 1978

School Funding Cases in New Mexico

in New Mexico Litigation

Historical Background

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

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

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

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

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

Other Litigation

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

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

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

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

Recent News

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

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

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

Useful Resources

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

Section 2



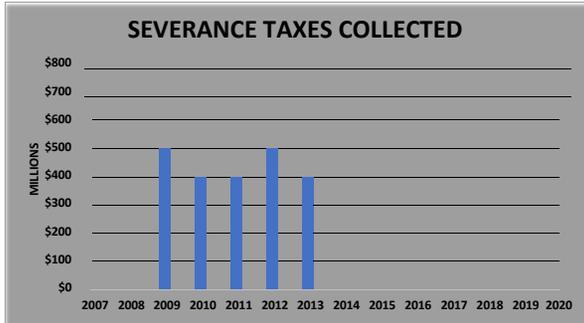
New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND



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

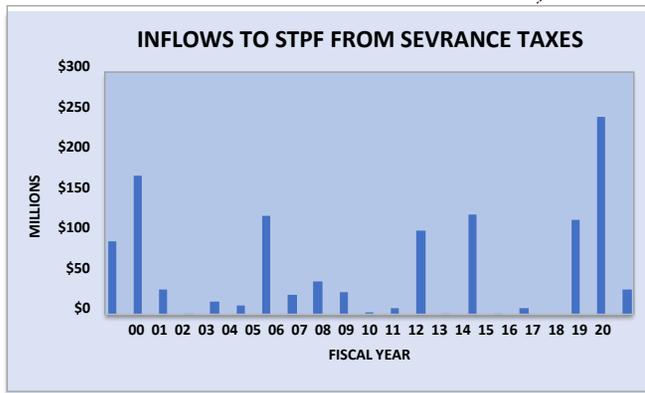


INFLOWS
A severance tax is imposed on oil, natural gas, other liquid hydrocarbons, carbon dioxide and hard rock minerals severed from the land.
Collected by Tax & Revenue Department



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.



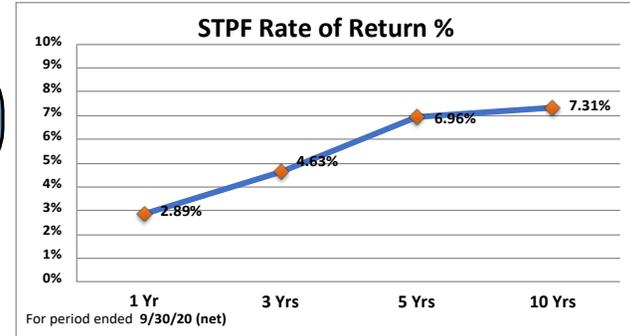
Taxes are transferred monthly to the **Severance Tax Bonding Fund** administered by the State Treasurer's Office for **Debt Service Requirements** on **Senior and Supplemental Bonds** issued under the **Severance Tax Bonding Act** for capital projects

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)

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

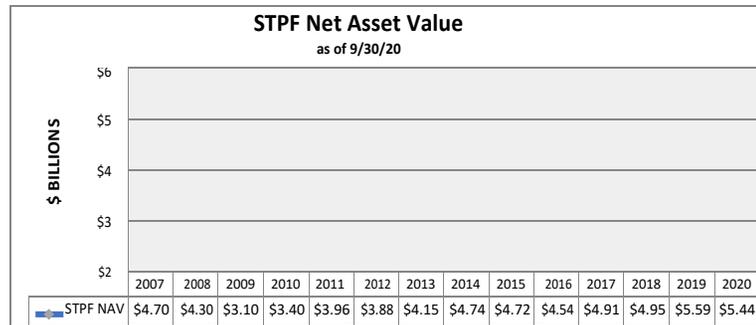
SEVERANCE TAX PERMANENT FUND

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



FY	Amount
FY 2014	\$170,472,647
FY 2015	\$182,722,980
FY 2016	\$193,509,941
FY 2017	\$200,442,327
FY 2018	\$210,377,643
FY 2019	\$220,621,476
FY 2020	\$225,258,444
FY 2021	\$234,040,104

Averages 3% of State Budget
\$1.997B over the past 10 years



Section 3

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School	Gross Area (Sq. Ft.)	wNMCI
11-12-60	Espanola	Velarde ES	23,627	50.47%
14-15-10	Gallup McKinley	Thoreau ES	48,006	99.83%
15-16-6	Roswell	Del Norte ES	48,165	82.07%
15-16-17	Espanola	Abiquiu ES	24,561	51.54%
17-18-30	Las Vegas City	Los Ninos ES	57,275	35.04%
17-18-66	Dexter	Dexter ES	80,278	29.63%
17-18-87	Los Alamos	Mountain ES	55,556	27.51%
17-18-126	Floyd	Floyd Combo	71,875	25.42%
17-18-165	Gadsden	Loma Linda ES	60,020	23.53%
18-19-1	State Chartered Schools	La Academia Dolores Huerta Charter School (Systems)	12,483	86.13%
18-19-3	Roswell	Mesa MS	69,789	71.85%
18-19-5	Gallup McKinley	Rocky View ES	51,896	69.42%
18-19-6	Belen	Jaramillo ES	55,340	67.65%
18-19-7	Alamogordo	Holloman ES	68,871	64.45%
18-19-11	Los Alamos	Barranca Mesa ES	57,936	55.13%
18-19-23	Tularosa	Tularosa MS (Systems)	55,938	50.44%
18-19-27	Gallup McKinley	Red Rock ES	51,788	49.31%
18-19-28	Gallup McKinley	Tohatchi HS	125,276	49.27%
18-19-36	Las Vegas City	Sierra Vista ES	42,484	46.85%
18-19-38	Los Lunas	Peralta ES	48,554	46.18%
18-19-39	Roswell	Nancy Lopez ES	32,462	45.78%
18-19-51	Las Cruces	Desert Hills ES	77,181	43.36%
18-19-67	Zuni	Zuni MS	72,806	41.99%
18-19-79	Los Lunas	Los Lunas MS	99,943	40.77%
18-19-82	Socorro	Raymond Sarracino MS (Systems)	96,202	40.48%
18-19-118	Las Cruces	Lynn MS (Systems)	113,823	37.32%
18-19-102	Alamogordo	Buena Vista ES (Systems)	37,521	38.51%
18-19-121	West Las Vegas	Tony Serna Jr. ES (Systems)	29,795	37.21%
18-19-134	Las Cruces	Rio Grande Preparatory Institute (Systems)	42,940	36.16%
18-19-167	Magdalena	Magdalena Combo (Systems)	130,251	33.87%
18-19-168	Belen	Dennis Chavez ES (Systems)	55,047	33.84%
18-19-173	Las Cruces	Vista MS (Systems)	96,528	33.51%
18-19-184	Las Cruces	Onate HS (Systems)	288,156	32.78%
18-19-194	Las Cruces	Fairacres ES (Systems)	47,894	32.13%
18-19-223	Las Cruces	Picacho MS (Systems)	120,020	30.49%
18-19-231	Socorro	Socorro HS (Systems)	134,408	30.19%
18-19-237	Las Cruces	Mayfield HS (Systems)	357,472	29.94%
18-19-272	Las Cruces	Highland ES (Systems)	86,521	28.28%
18-19-291	Bernalillo	Bernalillo MS (Systems)	104,084	27.66%
18-19-295	Las Cruces	Hillrise ES (Systems)	60,384	27.54%
18-19-298	Deming	Chaparral ES	64,034	27.50%
18-19-299	Cloudcroft	Cloudcroft ES/MS	58,523	27.37%
19-20-1	Alamogordo	Chaparral MS	140,028	78.51%
19-20-2	Central Consolidated	Newcomb ES	67,465	69.30%
19-20-3	Roswell	Mountain View MS	68,269	63.15%
19-20-5	Hobbs	Southern Heights ES	51,310	54.76%
19-20-6	Roswell	Roswell HS (Systems)	246,343	53.65%
19-20-7	Las Cruces	Columbia ES	34,309	53.54%
19-20-12	Roswell	Washington Avenue ES	41,991	51.58%
19-20-29	Gallup McKinley	Gallup HS (Systems)	259,312	46.29%
19-20-46	Des Moines	Des Moines Combo	70,404	42.98%
19-20-52	Grants Cibola	Bluewater ES	23,525	41.96%
19-20-72	Clovis	Barry ES	49,692	39.64%
19-20-102	Clovis	Clovis HS	324,813	37.11%
19-20-124	Gallup McKinley	Crownpoint MS (Systems)	54,677	35.46%
19-20-210	San Jon	San Jon Combo (Systems)	81,656	29.72%
19-20-213	Gallup McKinley	Tse' Yi' Gai HS (Systems)	64,384	29.54%
19-20-215	Hobbs	Hobbs HS (Systems)	358,744	29.48%
19-20-239	Portales	Brown ES (Systems)	55,181	28.19%
19-20-246	Las Cruces	Valley View ES (Systems)	69,226	27.84%
19-20-266	Hobbs	Mills ES (Systems)	38,746	26.70%

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

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
OFFICIAL Statewide Average wNMCI: 21.15%; Statewide Average Cumulative FCI: 52.36%; Average wNMCI of Top 30: 48.81%				
68	Alamogordo	High Rolls Mountain Park ES	11,858	40.69%
77	Alamogordo	Sierra ES	44,514	39.77%
98	Alamogordo	Alamogordo HS	327,449	37.55%
147	Alamogordo	Holloman MS	54,114	33.43%
185	Alamogordo	Academy Del Sol Alternative HS	22,290	31.51%
239	Alamogordo	La Luz ES	50,362	28.27%
276	Alamogordo	North Elem ES	42,549	26.06%
436	Alamogordo	Mountain View MS	90,120	18.38%
680	Alamogordo	Yucca ES	49,652	4.17%
689	Alamogordo	Desert Star ES	65,090	3.29%
713	Alamogordo	Sunset Hills ES	58,484	0.00%
4	Albuquerque	Taft MS	162,336	53.12%
7	Albuquerque	Arroyo Del Oso ES	50,760	52.05%
11	Albuquerque (District Charter)	The International School at Mesa del Sol Charter School	36,064	50.70%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
12	Albuquerque	Eugene Field ES	54,897	50.34%
13	Albuquerque	Edmund G. Ross ES	64,217	50.34%
17	Albuquerque	John Adams MS	135,207	48.97%
21	Albuquerque	Garfield MS	88,645	47.48%
23	Albuquerque	Kennedy MS	103,679	47.07%
24	Albuquerque	Washington MS	97,408	46.35%
25	Albuquerque	Highland HS	387,785	46.23%
26	Albuquerque	Longfellow ES	48,444	46.10%
27	Albuquerque	Polk MS	94,912	46.00%
28	Albuquerque	Mark Twain ES	65,589	45.78%
29	Albuquerque	Mission Avenue ES	62,893	45.42%
33	Albuquerque	Albuquerque HS	341,159	44.62%
35	Albuquerque	S. Y. Jackson ES	57,042	44.46%
40	Albuquerque	Alamosa ES	78,012	43.59%
41	Albuquerque (District Charter)	Digital Arts and Technology Academy Charter School	51,210	43.42%
44	Albuquerque (District Charter)	La Academia de Esperanza Charter School	21,246	43.26%
45	Albuquerque	La Mesa ES	85,468	42.89%
46	Albuquerque	Lavaland ES	66,414	42.68%
50	Albuquerque	Emerson ES	76,682	42.14%
52	Albuquerque	Sierra Vista ES	84,973	41.82%
55	Albuquerque	Griegos ES	42,893	41.66%
56	Albuquerque	Kirtland ES	55,957	41.55%
57	Albuquerque	Alameda ES	45,810	41.48%
58	Albuquerque	Armijo ES	64,365	41.40%
59	Albuquerque	Eldorado HS	340,989	41.26%
60	Albuquerque	Jackson MS	86,382	41.25%
61	Albuquerque	Cleveland MS	108,149	41.22%
63	Albuquerque (District Charter)	El Camino Real Academy Charter School	66,122	41.02%
65	Albuquerque	School on Wheels Alternative School	14,616	40.96%
67	Albuquerque	Sandia HS	367,148	40.82%
71	Albuquerque	San Antonito ES	56,317	40.58%
73	Albuquerque (District Charter)	Albuquerque Charter Academy	17,068	40.45%
76	Albuquerque	Valley HS	343,745	39.87%
79	Albuquerque	Matheson Park ES	44,429	39.72%
81	Albuquerque	Adobe Acres ES	65,095	39.67%
84	Albuquerque	Hodgin ES	76,597	39.35%
85	Albuquerque	Dennis Chavez ES	83,161	39.30%
88	Albuquerque	Eisenhower MS	138,082	38.86%
89	Albuquerque	Bellehaven ES	51,079	38.76%
92	Albuquerque	La Cueva HS	384,273	38.33%
95	Albuquerque	Petroglyph ES	79,636	37.95%
97	Albuquerque	Hayes MS	106,764	37.60%
102	Albuquerque	Freedom HS	42,972	37.35%
109	Albuquerque	Hubert Humphrey ES	59,142	36.96%
116	Albuquerque	Jefferson MS	142,380	36.48%
117	Albuquerque	Duranos ES	55,343	36.44%
119	Albuquerque	Apache ES	59,767	36.36%
121	Albuquerque	Governor Bent ES	63,800	36.21%
124	Albuquerque	Kit Carson ES	76,423	36.09%
125	Albuquerque	Sandia Base ES	56,995	35.93%
126	Albuquerque	Tomasita ES	60,696	35.73%
127	Albuquerque	New Futures Alternative High School	43,258	35.50%
133	Albuquerque	Lowell ES	53,671	34.87%
135	Albuquerque	Roosevelt MS	102,436	34.83%
137	Albuquerque	Monte Vista ES	59,817	34.76%
141	Albuquerque	Van Buren MS	112,829	33.93%
143	Albuquerque	Harrison MS	121,743	33.71%
145	Albuquerque	Grant MS	124,261	33.48%
149	Albuquerque	East San Jose ES	67,812	33.34%
152	Albuquerque	La Luz ES	52,532	33.15%
153	Albuquerque	Lyndon B. Johnson MS	165,860	33.11%
155	Albuquerque (District Charter)	Montessori of the Rio Grande Charter School	24,140	32.98%
162	Albuquerque	Barcelona ES	76,469	32.66%
163	Albuquerque	Seven Bar ES	86,629	32.62%
168	Albuquerque (District Charter)	Public Academy for Performing Arts Charter School	46,711	32.47%
171	Albuquerque	Pajarito ES	80,517	32.44%
172	Albuquerque	Bandelier ES	82,704	32.35%
175	Albuquerque	Carlos Rey ES	100,865	32.24%
181	Albuquerque	Hoover MS	111,607	31.75%
182	Albuquerque	McCollum ES	69,973	31.75%
193	Albuquerque	Cochiti ES	49,982	31.00%
207	Albuquerque	McKinley MS	101,091	30.14%
214	Albuquerque	Sombra del Monte ES	58,672	29.81%
219	Albuquerque	Bel-Air ES	60,968	29.53%
221	Albuquerque	Ernie Pyle MS	127,404	29.38%
223	Albuquerque	Whittier ES	67,059	29.30%
225	Albuquerque	Alvarado ES	53,916	29.12%
244	Albuquerque	West Mesa HS	296,257	27.82%
245	Albuquerque	Cibola HS	380,440	27.81%
247	Albuquerque	Manzano HS	407,310	27.72%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
251	Albuquerque	Jimmy Carter MS	173,286	27.61%
252	Albuquerque	Oate ES	70,686	27.57%
254	Albuquerque	Chelwood ES	76,175	27.49%
255	Albuquerque	Valle Vista ES	69,270	27.48%
256	Albuquerque	Montezuma ES	60,763	27.47%
269	Albuquerque	Corrales ES	63,508	26.58%
273	Albuquerque	Dolores Gonzales ES	42,929	26.31%
280	Albuquerque (District Charter)	Health Leadership Charter High School	16,124	25.90%
283	Albuquerque	Double Eagle ES	33,554	25.76%
286	Albuquerque	Painted Sky ES	110,057	25.60%
287	Albuquerque	Rio Grande HS	434,858	25.56%
288	Albuquerque	A. Montoya ES	67,804	25.47%
291	Albuquerque (District Charter)	Cien Aguas International Charter School	28,334	25.28%
301	Albuquerque	Comanche ES	52,419	24.77%
302	Albuquerque	Reginald Chavez ES	54,078	24.74%
308	Albuquerque	Hawthorne ES	69,678	24.42%
314	Albuquerque	Truman MS	168,003	23.82%
315	Albuquerque	Taylor MS	114,672	23.75%
322	Albuquerque	Career Enrichment	75,072	23.66%
323	Albuquerque	Los Ranchos ES	60,100	23.65%
326	Albuquerque	Desert Ridge MS	159,768	23.53%
328	Albuquerque (District Charter)	Robert F. Kennedy Charter High School	73,515	23.48%
339	Albuquerque (District Charter)	NM International Charter School	66,076	23.08%
346	Albuquerque	Manzano Mesa ES	80,367	22.79%
347	Albuquerque (District Charter)	Mountain Mahogany Community Charter School	14,323	22.75%
349	Albuquerque	James Monroe MS	161,713	22.68%
355	Albuquerque	Los Padillas ES	52,962	22.40%
363	Albuquerque	Mary Ann Binford ES	96,874	22.19%
375	Albuquerque	Osuna ES	55,035	21.22%
381	Albuquerque	Madison MS	124,205	20.93%
385	Albuquerque	Chamiza ES	74,268	20.79%
387	Albuquerque	Navajo ES	83,684	20.74%
392	Albuquerque (District Charter)	Native American Community Academy Charter School	42,642	20.32%
403	Albuquerque	Janet Kahn School for Integrated Arts	59,913	19.77%
405	Albuquerque	Mitchell ES	50,566	19.62%
406	Albuquerque (District Charter)	Gilbert L Sena Charter High School	14,110	19.58%
410	Albuquerque (District Charter)	Mark Armijo Academy PKA Nuestros Valores Charter School	17,360	19.34%
415	Albuquerque (District Charter)	Cottonwood Classical Preparatory School	47,242	19.14%
417	Albuquerque	Wilson MS	102,130	19.13%
424	Albuquerque	Technology Leadership Charter HS	12,000	18.60%
432	Albuquerque	Zuni ES	50,719	18.40%
439	Albuquerque	Atrisco ES	69,799	18.20%
440	Albuquerque	Collet Park ES	57,961	18.20%
441	Albuquerque	Douglas MacArthur ES	51,212	18.17%
446	Albuquerque (District Charter)	Los Puentes Charter School	19,382	17.92%
452	Albuquerque	Zia ES	68,717	17.80%
455	Albuquerque (District Charter)	Albuquerque Talent Development Secondary Charter School	16,224	17.65%
457	Albuquerque	Lew Wallace ES	37,090	17.63%
462	Albuquerque (District Charter)	William W & Josephine Dorn Community Charter School	13,888	17.44%
464	Albuquerque	Coronado ES	42,915	17.40%
466	Albuquerque (District Charter)	East Mountain Charter High School	43,784	17.28%
476	Albuquerque	John Baker ES	69,801	16.92%
479	Albuquerque (District Charter)	The New America Charter School - Albuquerque Campus	25,440	16.88%
484	Albuquerque (District Charter)	Christine Duncan Community Charter School	33,732	16.66%
492	Albuquerque	Chaparral ES	128,758	16.33%
496	Albuquerque (District Charter)	South Valley Academy Charter School	66,509	16.14%
508	Albuquerque	North Star ES	75,568	15.50%
514	Albuquerque (District Charter)	Twenty-First Century Public Academy	25,356	15.00%
516	Albuquerque (District Charter)	Alice King Community Charter School	55,578	14.93%
524	Albuquerque	Tierra Antigua ES	97,288	14.46%
528	Albuquerque	Del Norte HS	263,451	14.29%
531	Albuquerque	Edward Gonzales ES	78,098	14.09%
540	Albuquerque (District Charter)	Corrales International Charter	23,418	13.52%
550	Albuquerque (District Charter)	Coral Community Charter School	18,800	12.94%
558	Albuquerque	Tony Hillerman MS	161,920	12.44%
559	Albuquerque	Susie Rayos Marmon ES	102,871	12.43%
573	Albuquerque	Volcano Vista HS	488,795	12.01%
594	Albuquerque	Ventana Ranch ES	94,272	10.98%
599	Albuquerque	Inez ES	117,911	10.71%
617	Albuquerque	Rudolfo Anaya ES	95,832	9.51%
623	Albuquerque	Sunset View ES	85,305	9.14%
626	Albuquerque	Helen Cordero Primary	83,681	8.80%
631	Albuquerque	Atrisco Heritage Academy HS	451,371	8.50%
637	Albuquerque	Georgia O'Keefe ES	89,108	7.98%
642	Albuquerque	Wherry ES	83,371	7.53%
649	Albuquerque	nex+Gen Academy HS	59,812	7.14%
661	Albuquerque	College & Career Alternative HS	100,000	6.46%
662	Albuquerque	George I. Sánchez Collaborative Community K-8 School	239,146	6.44%
664	Albuquerque	eCADEMY	43,874	6.34%
666	Albuquerque	Desert Willow Family Alternative School	39,554	5.85%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
682	Albuquerque (District Charter)	ACE Leadership Charter High School	23,190	3.95%
693	Albuquerque	Mountain View ES	87,696	2.96%
699	Albuquerque	Marie M. Hughes ES	82,431	2.30%
701	Albuquerque	Tres Volcanes Community Collaborative School	225,075	1.88%
707	Albuquerque	Coyote Willow Family School	25,607	1.58%
16	Animas	Animas MS/HS	76,538	49.16%
94	Animas	Animas ES	21,221	37.99%
128	Artesia	Yucca ES	39,968	35.44%
136	Artesia	Roselawn ES	39,180	34.82%
177	Artesia	Zia Intermediate	115,818	32.12%
198	Artesia	Hermosa ES	46,074	30.63%
229	Artesia	Yeso ES	56,428	28.95%
232	Artesia	Penasco ES	5,858	28.76%
289	Artesia	Central ES	33,341	25.43%
292	Artesia	Park Junior HS	127,721	25.21%
324	Artesia	Artesia HS	289,250	23.59%
519	Artesia	Grand Heights Early Childhood	59,680	14.82%
38	Aztec (District Charter)	Mosaic Academy Charter School	9,216	44.00%
196	Aztec	Lydia Rippey ES	73,608	30.74%
253	Aztec	Park Avenue ES	70,532	27.54%
268	Aztec	McCoy Avenue ES	67,881	26.67%
369	Aztec	Aztec HS	228,241	21.61%
534	Aztec	Vista Nueva Alternative HS	15,868	13.86%
564	Aztec	C.V. Koogler MS	129,645	12.25%
174	Belen	Belen HS	293,494	32.25%
218	Belen	Belen MS	126,793	29.54%
365	Belen	Gil Sanchez ES	59,416	22.16%
423	Belen	La Merced ES	56,384	18.65%
469	Belen	La Promesa ES	57,290	17.17%
596	Belen	Central ES	51,962	10.90%
627	Belen	Infinity Alternative HS	26,230	8.75%
672	Belen	The Family Alternative School	9,798	5.50%
711	Belen	Rio Grande ES	49,968	0.17%
195	Bernalillo	Algodones ES	27,640	30.83%
395	Bernalillo	Cochiti ES/MS	65,726	20.22%
503	Bernalillo	Placitas ES	35,793	15.75%
592	Bernalillo	Bernalillo HS	185,987	11.09%
618	Bernalillo	Carroll ES	65,846	9.48%
651	Bernalillo	Bernalillo ES	65,480	7.10%
712	Bernalillo	Santo Domingo ES / MS	49,416	0.14%
99	Bloomfield	Naaba Ani ES	84,713	37.52%
107	Bloomfield	Central Primary School	93,491	37.06%
132	Bloomfield	Mesa Alta Junior HS	123,077	34.96%
340	Bloomfield	Bloomfield HS	268,283	23.03%
357	Bloomfield	Charlie Y. Brown HS	19,503	22.37%
367	Bloomfield	Blanco ES	46,876	21.80%
477	Bloomfield	Bloomfield Early Childhood Center	58,219	16.92%
188	Capitan	Capitan Combo MS / HS	77,459	31.18%
204	Capitan	Capitan ES	48,371	30.17%
42	Carlsbad	Early Childhood Education Center	50,752	43.31%
54	Carlsbad	Monterrey ES	40,550	41.74%
66	Carlsbad	Carlsbad Intermediate School at PR Leyva Campus	169,953	40.94%
83	Carlsbad (District Charter)	Jefferson Montessori Academy Charter School	30,428	39.36%
130	Carlsbad	Craft ES	33,073	35.16%
142	Carlsbad	Dr. E.M. Smith Pre-school	17,419	33.85%
150	Carlsbad	Joe Stanley Smith ES	36,921	33.27%
226	Carlsbad	Hillcrest ES	39,996	29.04%
258	Carlsbad	Sunset ES	39,598	27.37%
306	Carlsbad	Carlsbad HS	348,984	24.52%
344	Carlsbad	Carlsbad Sixth Grade Academy at Alta Vista Campus	120,193	22.90%
500	Carlsbad	Carlsbad Early College HS	14,970	16.06%
656	Carlsbad	Ocotillo ES	75,988	6.70%
658	Carlsbad	Desert Willow ES	75,988	6.55%
6	Carrizozo	Carrizozo Combo	93,179	53.02%
14	Central Consolidated	Dream Dine' Charter School	4,144	49.61%
82	Central Consolidated	Newcomb HS	132,311	39.44%
110	Central Consolidated	Tse'bit'ai MS	95,591	36.85%
118	Central Consolidated	Kirtland Central HS	208,301	36.44%
250	Central Consolidated	Kirtland ES	94,041	27.62%
294	Central Consolidated	Shiprock HS	199,405	25.18%
307	Central Consolidated	Newcomb MS	53,896	24.43%
378	Central Consolidated	Ojo Amarillo ES	77,104	20.99%
401	Central Consolidated	Mesa ES	69,241	19.91%
414	Central Consolidated	Eva B. Stokely ES	110,041	19.16%
463	Central Consolidated	Nizhoni ES	71,281	17.44%
543	Central Consolidated	Kirtland MS	134,163	13.40%
570	Central Consolidated	Central Career Prep	31,144	12.03%
652	Central Consolidated	Naschitti ES	27,156	7.01%
674	Central Consolidated	Judy Nelson ES	93,746	5.29%
115	Chama Valley	Chama ES/MS	42,244	36.54%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
397	Chama Valley	Escalante MS/HS	61,499	20.15%
591	Chama Valley	Tierra Amarilla ES	22,162	11.10%
158	Cimarron	Eagle Nest ES/MS	61,771	32.84%
166	Cimarron	Cimarron HS	54,343	32.48%
267	Cimarron	Cimarron ES/MS	55,457	26.98%
650	Cimarron (District Charter)	Moreno Valley Charter High School	20,432	7.12%
62	Clayton	Clayton HS	103,878	41.15%
238	Clayton	Alvis ES	33,360	28.39%
284	Clayton	Clayton Junior HS	36,508	25.60%
582	Cloudcroft	Cloudcroft HS	80,733	11.55%
233	Clovis	Marshall Junior HS	161,366	28.61%
240	Clovis	Yucca MS	112,979	28.25%
260	Clovis	Zia ES	57,004	27.28%
272	Clovis	Sandia ES	61,343	26.39%
327	Clovis	Cameo ES	49,123	23.53%
380	Clovis	Los Ninos Early Intervention Center	6,410	20.94%
411	Clovis	Clovis Freshman Academy	109,741	19.23%
438	Clovis	Mesa ES	60,402	18.34%
541	Clovis	La Casita ES	61,547	13.45%
560	Clovis	Bella Vista ES	68,476	12.41%
625	Clovis	W.D. Gattis MS	125,836	9.00%
669	Clovis	Lockwood ES	56,104	5.67%
675	Clovis	James Bickley ES	49,840	5.11%
702	Clovis	Parkview ES	63,272	1.74%
710	Clovis	Highland ES	43,546	0.17%
131	Cobre	Cobre HS	150,128	35.12%
186	Cobre	San Lorenzo ES	21,202	31.46%
197	Cobre	Central ES	81,867	30.69%
533	Cobre	Snell MS	80,029	13.95%
575	Cobre	Hurley ES	34,905	11.91%
670	Cobre	Bayard ES	57,080	5.66%
236	Corona	Corona Combo	65,125	28.54%
371	Cuba	Cuba MS	37,325	21.58%
458	Cuba	Cuba ES	41,143	17.62%
481	Cuba	Cuba HS	106,592	16.82%
228	Deming	Mimbres Valley Alternative High School	6,770	28.97%
310	Deming (District Charter)	Deming Cesar Chavez Charter High School	23,560	23.99%
445	Deming	Memorial ES	43,552	17.94%
472	Deming	Bell ES	33,088	17.08%
527	Deming	Red Mountain MS	130,470	14.30%
545	Deming	Bataan ES	68,332	13.30%
581	Deming	Columbus ES	74,258	11.57%
586	Deming	Ruben S. Torres ES	70,638	11.44%
600	Deming	My Little School	12,029	10.60%
683	Deming	Deming Intermediate School	64,452	3.83%
686	Deming	Deming HS	294,338	3.51%
271	Dexter	Dexter MS	42,462	26.50%
491	Dexter	Dexter HS	118,219	16.34%
447	Dora	Dora Combo ES / HS	104,869	17.90%
199	Dulce	Dulce MS	93,800	30.60%
520	Dulce	Dulce ES	68,400	14.79%
530	Dulce	Dulce HS	144,209	14.14%
320	Elida	Elida ES	16,944	23.70%
332	Elida	Elida MS/HS	43,894	23.43%
5	Espanola	Chimayo ES	35,027	53.06%
47	Espanola	Dixon ES	20,768	42.57%
87	Espanola	Hernandez ES	30,983	39.00%
169	Espanola	Espanola Valley HS	157,582	32.46%
298	Espanola	Carlos F Vigil MS	131,642	24.98%
330	Espanola	James Rodriguez ES	66,050	23.46%
368	Espanola	San Juan ES	48,345	21.69%
539	Espanola	Los Ninos Kindergarten	24,557	13.55%
551	Espanola	Tony E Quintana ES	41,087	12.93%
647	Espanola	Eutimio T Salazar - ETS Fairview ES	56,822	7.25%
676	Espanola	Alcalde ES	49,948	5.00%
75	Estancia	Estancia Combo ES	79,522	40.20%
190	Estancia	Estancia HS	109,594	31.14%
589	Estancia	Estancia MS	29,156	11.15%
69	Eunice	Caton MS	50,084	40.66%
211	Eunice	Eunice HS	153,211	29.96%
667	Eunice	Mettie Jordan ES	83,401	5.78%
205	Farmington	Bluffview ES	61,199	30.14%
212	Farmington	Mesa View MS	102,821	29.86%
249	Farmington	Apache ES	59,986	27.63%
285	Farmington	Piedra Vista HS	249,819	25.60%
295	Farmington	McCormick ES	80,225	25.15%
297	Farmington	Heights MS	89,368	25.00%
300	Farmington	Mesa Verde ES	54,157	24.80%
309	Farmington	Esperanza ES	79,078	24.40%
338	Farmington	Ladera Del Norte ES	61,239	23.14%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
360	Farmington	San Juan Early College HS	8,402	22.20%
388	Farmington	Rocinante HS	26,876	20.62%
430	Farmington	McKinley ES	70,325	18.42%
470	Farmington	Animas ES	56,588	17.15%
507	Farmington	Country Club ES	58,802	15.51%
632	Farmington	Tibbetts MS	98,562	8.30%
663	Farmington	Farmington HS	360,662	6.44%
665	Farmington	Hermosa MS	122,682	5.93%
668	Farmington	Northeast ES	92,510	5.70%
552	Fort Sumner	Fort Sumner Combo	125,771	12.89%
138	Gadsden	Chaparral MS	90,831	34.26%
270	Gadsden	Gadsden MS	153,091	26.54%
290	Gadsden	Sunland Park ES	57,584	25.36%
299	Gadsden	Mesquite ES	64,095	24.95%
321	Gadsden	Alta Vista Early College HS	16,160	23.66%
325	Gadsden	Santa Teresa MS	122,432	23.56%
329	Gadsden	La Union ES	55,725	23.47%
364	Gadsden	Gadsden HS	309,451	22.19%
396	Gadsden	Riverside ES	68,192	20.19%
465	Gadsden	Santa Teresa HS	249,272	17.29%
498	Gadsden	Desert Trail ES	74,766	16.09%
536	Gadsden	Santa Teresa ES	67,920	13.73%
555	Gadsden	Vado ES	61,200	12.73%
557	Gadsden	Chaparral HS	243,705	12.49%
562	Gadsden	Sunrise ES	106,020	12.34%
567	Gadsden	Anthony ES	83,805	12.21%
601	Gadsden	North Valley ES	61,080	10.47%
612	Gadsden	Berino ES	73,116	9.71%
643	Gadsden	Gadsden ES	61,510	7.44%
644	Gadsden	Chaparral ES	76,911	7.41%
681	Gadsden	Desert View ES	72,280	3.96%
695	Gadsden	Yucca Heights ES	68,750	2.37%
700	Gadsden	Desert Pride Academy HS	62,846	2.24%
3	Gallup McKinley	Gallup Central Alternative HS	38,000	53.29%
32	Gallup McKinley	Chee Dodge ES	59,183	45.07%
70	Gallup McKinley	Crownpoint HS	81,218	40.58%
96	Gallup McKinley	Navajo Pine HS	76,554	37.75%
103	Gallup McKinley	David Skeet ES	45,454	37.34%
176	Gallup McKinley	Thoreau HS	122,442	32.17%
209	Gallup McKinley	Tohatchi MS	46,598	30.01%
237	Gallup McKinley	Stagecoach ES	63,286	28.47%
351	Gallup McKinley	Indian Hills ES	50,955	22.61%
402	Gallup McKinley	Navajo ES	60,880	19.90%
407	Gallup McKinley (District Charter)	Middle College Charter High School	5,302	19.53%
431	Gallup McKinley	Ramah HS	61,252	18.41%
448	Gallup McKinley	Gallup MS	83,397	17.90%
450	Gallup McKinley	Tobe Turpen ES	50,322	17.87%
501	Gallup McKinley	Twin Lakes ES	43,290	15.98%
548	Gallup McKinley	Chief Manuelito MS	112,070	13.07%
572	Gallup McKinley	John F. Kennedy MS	142,130	12.01%
578	Gallup McKinley	Navajo MS	52,762	11.68%
580	Gallup McKinley	Hiroshi Miyamura HS	204,210	11.60%
607	Gallup McKinley	Thoreau MS	55,340	9.97%
624	Gallup McKinley	Crownpoint ES	48,592	9.08%
629	Gallup McKinley	Tohatchi ES	57,230	8.68%
657	Gallup McKinley	Ramah ES	29,912	6.61%
690	Gallup McKinley	Jefferson ES	61,766	3.18%
694	Gallup McKinley	Catherine A Miller ES	50,834	2.44%
705	Gallup McKinley	Lincoln ES	60,353	1.58%
706	Gallup McKinley	Del Norte ES	60,353	1.58%
428	Grady	Grady Combo	102,397	18.43%
91	Grants Cibola	Mount Taylor ES	75,426	38.36%
100	Grants Cibola	Mesa View ES	55,574	37.47%
105	Grants Cibola	Seboyeta ES	17,580	37.27%
191	Grants Cibola	San Rafael ES	30,132	31.01%
474	Grants Cibola	Grants HS	226,464	17.01%
561	Grants Cibola	Laguna-Acoma Combo MS / HS	125,138	12.37%
587	Grants Cibola	Milan ES	60,902	11.36%
588	Grants Cibola	Cubero ES	36,340	11.15%
659	Grants Cibola	Los Alamitos MS	70,482	6.50%
264	Hagerman	Hagerman Combo	142,676	27.08%
275	Hatch Valley	Hatch Valley MS	69,106	26.24%
467	Hatch Valley	Rio Grande ES	34,161	17.21%
475	Hatch Valley	Garfield ES	32,810	17.00%
544	Hatch Valley	Hatch Valley HS	163,759	13.35%
597	Hatch Valley	Hatch Valley ES	43,257	10.89%
34	Hobbs	Jefferson ES	41,966	44.55%
51	Hobbs	Heizer MS	87,148	41.94%
90	Hobbs	Coronado ES	50,306	38.61%
114	Hobbs	Edison ES	34,738	36.65%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
144	Hobbs	Stone ES	52,197	33.51%
156	Hobbs	Highland MS	106,143	32.88%
216	Hobbs	Taylor ES	41,477	29.77%
227	Hobbs	Houston MS	114,490	29.04%
230	Hobbs	Sanger ES	41,860	28.90%
246	Hobbs	Booker T. Washington ES	36,382	27.81%
311	Hobbs	College Lane ES	54,088	23.94%
335	Hobbs	Will Rogers ES	58,745	23.32%
409	Hobbs	Hobbs Freshman School	124,528	19.43%
684	Hobbs	Murray ES	68,714	3.69%
696	Hobbs	Broadmoor ES	53,110	2.36%
194	Hondo Valley	Hondo Combo	61,440	30.99%
104	House	House Combo	59,389	37.31%
608	Jal	JAL Jr./Sr. High	114,338	9.97%
687	Jal	Jal ES	67,514	3.50%
10	Jemez Mountain	Gallina ES	23,044	51.14%
37	Jemez Mountain (District Charter)	Lindrith Heritage Charter	11,972	44.23%
39	Jemez Mountain	Coronado Combo MS / HS	90,399	43.84%
468	Jemez Mountain	Lybrook ES/MS	28,822	17.18%
146	Jemez Valley (District Charter)	San Diego Riverside Charter School	17,178	33.45%
243	Jemez Valley	Jemez Valley ES	37,719	27.86%
348	Jemez Valley	Jemez Valley HS	67,052	22.72%
482	Jemez Valley	Jemez Valley MS	34,354	16.82%
53	Lake Arthur	Lake Arthur Combo	89,414	41.79%
30	Las Cruces	Mesilla Valley Leadership Academy	6,144	45.26%
64	Las Cruces	Tombaugh ES	78,092	40.97%
72	Las Cruces	East Picacho ES	64,728	40.51%
173	Las Cruces	Cesar Chavez ES	72,572	32.34%
180	Las Cruces	Central ES	29,422	31.82%
183	Las Cruces	Hermosa Heights ES	63,117	31.72%
200	Las Cruces	Zia MS	113,739	30.53%
201	Las Cruces	Camino Real MS	115,184	30.45%
208	Las Cruces	White Sands ES/MS	56,695	30.08%
220	Las Cruces	Sunrise ES	64,376	29.44%
262	Las Cruces	Jornada ES	67,216	27.16%
263	Las Cruces	MacArthur ES	54,724	27.13%
277	Las Cruces	Conlee ES	64,606	26.03%
312	Las Cruces	Alameda ES	52,766	23.93%
316	Las Cruces	Mesilla Park ES	57,240	23.73%
350	Las Cruces	Booker T. Washington ES	64,624	22.62%
376	Las Cruces	Dona Ana ES	65,964	21.20%
422	Las Cruces	Mesilla ES	47,691	18.71%
454	Las Cruces	Sonoma ES	91,556	17.78%
486	Las Cruces	University Hills ES	63,983	16.60%
549	Las Cruces	Sierra MS	127,480	12.95%
605	Las Cruces	Monte Vista ES	79,604	10.35%
616	Las Cruces	Mesa MS	118,957	9.64%
638	Las Cruces	Loma Heights ES	68,718	7.84%
654	Las Cruces	Centennial HS	344,655	6.80%
655	Las Cruces	Las Cruces HS	190,190	6.74%
660	Las Cruces	Arrowhead Park Early College High School	64,260	6.46%
692	Las Cruces	Arrowhead Park Medical Academy	46,747	3.15%
8	Las Vegas City	Mike Mateo Sena ES	18,242	52.01%
213	Las Vegas City	Robertson HS	171,948	29.86%
408	Las Vegas City	LVCS Early Childhood Center	17,850	19.45%
703	Las Vegas City	LVCS 7th & 8th Grade Academy	98,022	1.62%
449	Logan	Logan Combo	92,763	17.89%
352	Lordsburg	Dugan Tarango MS	44,320	22.50%
510	Lordsburg	R.V. Traylor ES	41,794	15.31%
603	Lordsburg	Lordsburg HS	50,908	10.44%
78	Los Alamos	Chamisa ES	47,890	39.74%
112	Los Alamos	Pinon ES	55,055	36.83%
206	Los Alamos	Los Alamos HS	247,018	30.14%
359	Los Alamos	Topper Freshman Academy	29,329	22.23%
487	Los Alamos	Los Alamos MS	87,886	16.51%
565	Los Alamos	Aspen ES	74,177	12.25%
101	Los Lunas	Ann Parish ES	69,576	37.40%
140	Los Lunas	Raymond Gabaldon ES	55,772	33.95%
296	Los Lunas	Century Alternative High	56,540	25.10%
345	Los Lunas	Los Lunas ES	65,612	22.87%
377	Los Lunas	Tome ES	66,067	21.10%
391	Los Lunas	Los Lunas Family School	2,688	20.39%
442	Los Lunas	Katherine Gallegos ES	66,609	18.16%
453	Los Lunas	Valencia ES	56,011	17.79%
483	Los Lunas	Desert View ES	60,350	16.67%
495	Los Lunas	Valencia MS	104,470	16.20%
579	Los Lunas	Valencia HS	248,739	11.67%
585	Los Lunas	Bosque Farms ES	101,312	11.45%
622	Los Lunas	Sundance ES	74,130	9.22%
673	Los Lunas	Los Lunas HS	300,855	5.35%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
389	Loving	Loving ES	47,788	20.55%
535	Loving	Loving MS	60,330	13.85%
537	Loving	Loving HS	81,424	13.67%
187	Lovington	Lea ES	55,272	31.30%
192	Lovington	Ben Alexander ES	54,998	31.01%
224	Lovington	Taylor MS	91,647	29.30%
231	Lovington	Lovington HS	215,324	28.79%
331	Lovington	Yarbro ES	69,434	23.44%
374	Lovington	Lovington 6th Grade Academy	112,706	21.26%
451	Lovington	Llano ES	66,962	17.81%
478	Lovington	Jefferson ES	60,956	16.90%
554	Lovington	Lovington Freshman Academy	26,025	12.77%
619	Lovington	New Hope Alternative HS	10,768	9.44%
134	Maxwell	Maxwell Combo	56,189	34.87%
18	Melrose	Melrose Combo	114,723	48.70%
48	Mesa Vista	Mesa Vista Combo MS / HS	51,290	42.23%
532	Mesa Vista	El Rito ES	25,126	13.98%
678	Mesa Vista	Ojo Caliente ES	24,974	4.54%
165	Mora	Mora Combo (Mora HS, ES, Lazaro Garcia ES, MS)	146,469	32.52%
416	Mora	Holman ES	21,783	19.13%
319	Moriarty / Edgewood	Route 66 ES	69,460	23.71%
354	Moriarty / Edgewood	Moriarty HS	253,245	22.41%
473	Moriarty / Edgewood	Moriarty ES	61,860	17.06%
493	Moriarty / Edgewood	Moriarty MS	73,290	16.29%
505	Moriarty / Edgewood	South Mountain ES	48,280	15.60%
506	Moriarty / Edgewood	Edgewood MS	108,550	15.57%
108	Mosquero	Mosquero Combo ES / HS	51,222	37.00%
36	Mountainair	Mountainair ES	48,351	44.30%
640	Mountainair	Mountainair Jr./Sr. HS	85,970	7.68%
636	NM School for the Blind	NMSBVI Albuquerque Preschool Campus	39,172	8.01%
688	NM School for the Blind	NMSBVI Alamogordo Campus	170,335	3.36%
334	NM School for the Deaf	NMSD Santa Fe Campus	236,098	23.33%
523	NM School for the Deaf	NMSD Albuquerque Preschool Campus	8,444	14.51%
261	Pecos	Pecos Combo MS / HS	135,679	27.21%
421	Pecos	Pecos ES	65,888	18.77%
160	Penasco	Penasco HS	66,795	32.70%
222	Penasco	Penasco ES	53,505	29.32%
384	Penasco	Penasco MS	30,477	20.84%
31	Pojoaque Valley	Pojoaque MS	83,514	45.21%
43	Pojoaque Valley	Sixth Grade Academy	15,048	43.27%
318	Pojoaque Valley	Pablo Roybal ES	81,561	23.73%
471	Pojoaque Valley	Pojoaque HS	177,901	17.13%
522	Pojoaque Valley	Pojoaque Intermediate	32,240	14.61%
113	Portales	Portales HS	193,550	36.81%
279	Portales	James ES	58,732	25.96%
336	Portales	Valencia ES	69,824	23.30%
372	Portales	Portales Junior High	99,761	21.56%
635	Portales	Lindsey-Steiner ES	60,312	8.01%
274	Quemado	Datil ES	12,342	26.30%
437	Quemado	Quemado Combo ES / HS	68,808	18.35%
234	Questa	Questa Combo JH / HS	104,329	28.61%
305	Questa	Alta Vista ES / INT Combo	61,813	24.58%
342	Questa	Rio Costilla Southwest Learning Academy	23,002	22.98%
19	Raton	Longfellow ES	33,800	48.59%
151	Raton	Raton HS	108,302	33.16%
259	Raton	Raton MS	56,292	27.37%
604	Reserve	Reserve Combo ES / HS	57,484	10.40%
106	Rio Rancho	Martin Luther King JR ES	107,834	37.19%
161	Rio Rancho	Lincoln MS	118,737	32.68%
167	Rio Rancho	Eagle Ridge MS	132,346	32.47%
241	Rio Rancho	Mountain View MS	128,762	27.98%
281	Rio Rancho	Enchanted Hills ES	96,931	25.87%
341	Rio Rancho	Rio Rancho Cyber Academy	11,608	22.99%
343	Rio Rancho	Rio Rancho HS	381,584	22.95%
356	Rio Rancho	Puesta Del Sol ES	83,556	22.38%
370	Rio Rancho	Vista Grande ES	101,877	21.60%
390	Rio Rancho	Colinas del Norte ES	97,284	20.54%
400	Rio Rancho	Maggie Cordova ES	90,458	19.97%
413	Rio Rancho	Ernest Stapleton ES	89,380	19.17%
460	Rio Rancho	Rio Rancho MS	242,162	17.54%
461	Rio Rancho	Independence HS	28,900	17.45%
480	Rio Rancho	Rio Rancho ES	87,646	16.88%
547	Rio Rancho	V. Sue Cleveland HS	423,948	13.18%
556	Rio Rancho	Cielo Azul ES	89,368	12.49%
620	Rio Rancho	Sandia Vista ES	87,164	9.34%
304	Roswell	Sierra MS	101,573	24.61%
399	Roswell	Sunset ES	40,840	19.99%
404	Roswell	Valley View ES	49,069	19.74%
412	Roswell	Monterrey ES	54,213	19.21%
429	Roswell	Roswell Early College High School	10,464	18.43%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
434	Roswell (District Charter)	Sidney Gutierrez Charter School	20,186	18.39%
497	Roswell	East Grand Plains ES	42,495	16.14%
499	Roswell	Goddard HS	240,776	16.08%
504	Roswell	University High	57,382	15.69%
509	Roswell	Berrendo MS	100,277	15.35%
517	Roswell	Pecos ES	56,466	14.86%
576	Roswell	Military Heights ES	49,511	11.86%
615	Roswell	Missouri Ave ES	54,102	9.68%
628	Roswell	Parkview Early Literacy Center	50,070	8.72%
633	Roswell	El Capitan ES	61,644	8.13%
645	Roswell	Berrendo ES	57,559	7.30%
353	Roy	Roy Combo	57,903	22.45%
266	Ruidoso	White Mountian ES	82,191	27.02%
333	Ruidoso	Ruidoso HS	168,819	23.34%
435	Ruidoso	Sierra Vista Primary	87,043	18.39%
634	Ruidoso	Ruidoso MS	112,068	8.07%
179	Santa Fe	Career Academy at Larragoite	49,427	31.95%
189	Santa Fe	Wood-Gormley ES	50,069	31.16%
215	Santa Fe	Acequia Madre ES	22,211	29.77%
217	Santa Fe	Capital HS	241,313	29.60%
248	Santa Fe	Santa Fe HS	374,067	27.68%
257	Santa Fe	Chaparral ES	57,492	27.45%
373	Santa Fe	Francis X. Nava ES	37,142	21.29%
383	Santa Fe	Ramirez Thomas ES	76,716	20.90%
386	Santa Fe	E. J. Martinez ES	47,873	20.78%
398	Santa Fe	Edward Ortiz MS	109,170	20.07%
485	Santa Fe	Tesuque ES	26,385	16.64%
515	Santa Fe	El Dorado Community School	100,338	14.98%
542	Santa Fe	Mandela International Magnet School	28,720	13.44%
566	Santa Fe	Aspen Community Magnet School	97,026	12.23%
571	Santa Fe	R.M. Sweeney ES	83,851	12.03%
583	Santa Fe (District Charter)	Academy for Technology and the Classics Charter School	25,486	11.45%
590	Santa Fe	Carlos Gilbert ES	52,442	11.10%
593	Santa Fe	Salazar ES	56,488	11.04%
602	Santa Fe	Cesar Chavez ES	71,440	10.46%
606	Santa Fe	Kearny ES	77,014	10.27%
611	Santa Fe	Gonzales Community School	83,570	9.79%
614	Santa Fe	Pinon ES	81,245	9.68%
630	Santa Fe	Amy Biehl Community School	64,546	8.63%
646	Santa Fe	Atalaya ES	56,146	7.28%
648	Santa Fe	Nina Otero Community School	125,896	7.17%
677	Santa Fe	El Camino Real Academy	141,036	4.64%
698	Santa Fe	Engage Alternative HS	37,000	2.33%
708	Santa Fe	Milargo MS	117,690	1.11%
9	Santa Rosa	Santa Rosa ES	59,642	51.51%
80	Santa Rosa	Santa Rosa HS	99,268	39.67%
525	Santa Rosa	Santa Rosa MS	46,151	14.43%
598	Santa Rosa	Rita Marquez / Anton Chico Combo	21,320	10.82%
49	Silver	Harrison H. Schmitt ES	61,978	42.20%
86	Silver	Sixth Street ES	41,300	39.18%
111	Silver	Jose Barrios ES	37,469	36.85%
123	Silver	Silver HS	193,219	36.09%
164	Silver	Cliff Combo ES / HS	70,722	32.53%
265	Silver	La Plata MS	105,957	27.06%
366	Silver	G.W. Stout ES	66,092	22.10%
420	Socorro	Midway ES	22,946	18.82%
444	Socorro	Parkview ES	87,721	17.98%
563	Socorro	San Antonio ES	20,420	12.32%
595	Socorro	Zimmerly ES	39,088	10.95%
679	Socorro (District Charter)	Cottonwood Valley Charter School	19,542	4.52%
15	Springer	Springer ES (Combo Wilferth & Forrester)	40,307	49.38%
120	Springer	Springer Combo MS / HS	54,847	36.30%
2	State Chartered Schools	The Albuquerque Sign Language Academy Charter School	10,000	64.01%
74	State Chartered Schools	The GREAT Academy Charter School	15,034	40.24%
93	State Chartered Schools	The Montessori Elementary Charter School - Middle School Campus	33,924	38.32%
148	State Chartered Schools	Mission Acheivement & Success 1.0 Charter School	82,412	33.39%
154	State Chartered Schools	South Valley Preparatory Charter School	21,046	33.08%
157	State Chartered Schools	NM School for the Arts Charter School	35,944	32.87%
184	State Chartered Schools	Amy Biehl Charter High School	45,320	31.69%
210	State Chartered Schools	Aldo Leopold Charter High School	12,480	29.97%
242	State Chartered Schools	Cesar Chavez Community Charter School	26,988	27.87%
293	State Chartered Schools	Alma d' Arte Charter High School	47,308	25.21%
317	State Chartered Schools	Media Arts Collaborative Charter School - Nob Hill Studios	26,492	23.73%
379	State Chartered Schools	Albuquerque Bilingual Academy	67,900	20.95%
394	State Chartered Schools	School of Dreams Academy Charter School	31,056	20.25%
419	State Chartered Schools	Walatowa Charter High School	15,564	18.83%
425	State Chartered Schools	The MASTERS Program Early College Charter School	5,544	18.59%
427	State Chartered Schools	Monte Del Sol Charter School	32,742	18.49%
459	State Chartered Schools	SABE - Sandoval Academy of Bilingual Education Charter School	23,694	17.61%
494	State Chartered Schools	Southwest Preparatory Learning Center	43,272	16.24%

2020 - 2021 wNMCI Final Ranking, Sorted By District Then Rank

Rank	District	School Name	Gross Area (Sq.Ft.)	wNMCI
434	Roswell (District Charter)	Sidney Gutierrez Charter School	20,186	18.39%
497	Roswell	East Grand Plains ES	42,495	16.14%
499	Roswell	Goddard HS	240,776	16.08%
504	Roswell	University High	57,382	15.69%
509	Roswell	Berrendo MS	100,277	15.35%
517	Roswell	Pecos ES	56,466	14.86%
576	Roswell	Military Heights ES	49,511	11.86%
615	Roswell	Missouri Ave ES	54,102	9.68%
628	Roswell	Parkview Early Literacy Center	50,070	8.72%
633	Roswell	El Capitan ES	61,644	8.13%
645	Roswell	Berrendo ES	57,559	7.30%
353	Roy	Roy Combo	57,903	22.45%
266	Ruidoso	White Mountian ES	82,191	27.02%
333	Ruidoso	Ruidoso HS	168,819	23.34%
435	Ruidoso	Sierra Vista Primary	87,043	18.39%
634	Ruidoso	Ruidoso MS	112,068	8.07%
179	Santa Fe	Career Academy at Larragoite	49,427	31.95%
189	Santa Fe	Wood-Gormley ES	50,069	31.16%
215	Santa Fe	Acequia Madre ES	22,211	29.77%
217	Santa Fe	Capital HS	241,313	29.60%
248	Santa Fe	Santa Fe HS	374,067	27.68%
257	Santa Fe	Chaparral ES	57,492	27.45%
373	Santa Fe	Francis X. Nava ES	37,142	21.29%
383	Santa Fe	Ramirez Thomas ES	76,716	20.90%
386	Santa Fe	E. J. Martinez ES	47,873	20.78%
398	Santa Fe	Edward Ortiz MS	109,170	20.07%
485	Santa Fe	Tesuque ES	26,385	16.64%
515	Santa Fe	El Dorado Community School	100,338	14.98%
542	Santa Fe	Mandela International Magnet School	28,720	13.44%
566	Santa Fe	Aspen Community Magnet School	97,026	12.23%
571	Santa Fe	R.M. Sweeney ES	83,851	12.03%
583	Santa Fe (District Charter)	Academy for Technology and the Classics Charter School	25,486	11.45%
590	Santa Fe	Carlos Gilbert ES	52,442	11.10%
593	Santa Fe	Salazar ES	56,488	11.04%
602	Santa Fe	Cesar Chavez ES	71,440	10.46%
606	Santa Fe	Kearny ES	77,014	10.27%
611	Santa Fe	Gonzales Community School	83,570	9.79%
614	Santa Fe	Pinon ES	81,245	9.68%
630	Santa Fe	Amy Biehl Community School	64,546	8.63%
646	Santa Fe	Atalaya ES	56,146	7.28%
648	Santa Fe	Nina Otero Community School	125,896	7.17%
677	Santa Fe	El Camino Real Academy	141,036	4.64%
698	Santa Fe	Engage Alternative HS	37,000	2.33%
708	Santa Fe	Milargo MS	117,690	1.11%
9	Santa Rosa	Santa Rosa ES	59,642	51.51%
80	Santa Rosa	Santa Rosa HS	99,268	39.67%
525	Santa Rosa	Santa Rosa MS	46,151	14.43%
598	Santa Rosa	Rita Marquez / Anton Chico Combo	21,320	10.82%
49	Silver	Harrison H. Schmitt ES	61,978	42.20%
86	Silver	Sixth Street ES	41,300	39.18%
111	Silver	Jose Barrios ES	37,469	36.85%
123	Silver	Silver HS	193,219	36.09%
164	Silver	Cliff Combo ES / HS	70,722	32.53%
265	Silver	La Plata MS	105,957	27.06%
366	Silver	G.W. Stout ES	66,092	22.10%
420	Socorro	Midway ES	22,946	18.82%
444	Socorro	Parkview ES	87,721	17.98%
563	Socorro	San Antonio ES	20,420	12.32%
595	Socorro	Zimmerly ES	39,088	10.95%
679	Socorro (District Charter)	Cottonwood Valley Charter School	19,542	4.52%
15	Springer	Springer ES (Combo Wilferth & Forrester)	40,307	49.38%
120	Springer	Springer Combo MS / HS	54,847	36.30%
2	State Chartered Schools	The Albuquerque Sign Language Academy Charter School	10,000	64.01%
74	State Chartered Schools	The GREAT Academy Charter School	15,034	40.24%
93	State Chartered Schools	The Montessori Elementary Charter School - Middle School Campus	33,924	38.32%
148	State Chartered Schools	Mission Acheivement & Success 1.0 Charter School	82,412	33.39%
154	State Chartered Schools	South Valley Preparatory Charter School	21,046	33.08%
157	State Chartered Schools	NM School for the Arts Charter School	35,944	32.87%
184	State Chartered Schools	Amy Biehl Charter High School	45,320	31.69%
210	State Chartered Schools	Aldo Leopold Charter High School	12,480	29.97%
242	State Chartered Schools	Cesar Chavez Community Charter School	26,988	27.87%
293	State Chartered Schools	Alma d' Arte Charter High School	47,308	25.21%
317	State Chartered Schools	Media Arts Collaborative Charter School - Nob Hill Studios	26,492	23.73%
379	State Chartered Schools	Albuquerque Bilingual Academy	67,900	20.95%
394	State Chartered Schools	School of Dreams Academy Charter School	31,056	20.25%
419	State Chartered Schools	Walatowa Charter High School	15,564	18.83%
425	State Chartered Schools	The MASTERS Program Early College Charter School	5,544	18.59%
427	State Chartered Schools	Monte Del Sol Charter School	32,742	18.49%
459	State Chartered Schools	SABE - Sandoval Academy of Bilingual Education Charter School	23,694	17.61%
494	State Chartered Schools	Southwest Preparatory Learning Center	43,272	16.24%

Section 4

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

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

What It is

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

How It Works

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

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

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

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

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

An Example

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

Fiscal Effects

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

Why An Offset?

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

¹ Section 22-24-5.B(6) NMSA 1978

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

Methodology to Standardize PSCOTF Data Sets

2001 Assessed Value/Member

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

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

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

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

Methodology to Standardize PSCOTF Data Sets

2001 Residential Mill Levy for Education

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

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

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

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

Public School Capital Outlay Council Local Match Formula

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

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

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

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

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



State/Local Match Calculation

District	2020-2021		2019-2020		Change in Local Share
	Local Match (District Share)	State Match (State Share)	Local Match (District Share)	State Match (State Share)	
ALAMOGORDO	43%	57%	40%	60%	4%
ALBUQUERQUE	64%	36%	55%	45%	9%
ANIMAS	57%	43%	59%	41%	-2%
ARTESIA	94%	6%	92%	8%	2%
AZTEC	71%	29%	63%	37%	8%
BELEN	52%	48%	49%	51%	4%
BERNALILLO	74%	26%	67%	33%	6%
BLOOMFIELD	82%	18%	76%	24%	6%
CAPITAN	94%	6%	92%	8%	2%
CARLSBAD	93%	7%	90%	10%	2%
CARRIZOZO	94%	6%	92%	8%	2%
CENTRAL	41%	59%	40%	60%	1%
CHAMA	94%	6%	92%	8%	2%
CIMARRON	94%	6%	92%	8%	2%
CLAYTON	89%	11%	89%	11%	0%
CLOUDCROFT	94%	6%	92%	8%	2%
CLOVIS	31%	69%	32%	68%	-1%
COBRE	64%	36%	65%	35%	-1%
CORONA	94%	6%	92%	8%	2%
CUBA	75%	25%	69%	31%	6%
DEMING	34%	66%	33%	67%	1%
DES MOINES	84%	16%	86%	14%	-2%
DEXTER	22%	78%	24%	76%	-2%
DORA	28%	72%	29%	71%	0%
DULCE	94%	6%	92%	8%	2%
ELIDA	41%	59%	48%	52%	-7%
ESPANOLA	55%	45%	47%	53%	9%
ESTANCIA	52%	48%	56%	44%	-4%
EUNICE	94%	6%	92%	8%	2%
FARMINGTON	48%	52%	43%	57%	5%
FLOYD	17%	83%	20%	80%	-3%
FORT SUMNER	90%	10%	85%	15%	6%
GADSDEN	24%	76%	19%	81%	5%
GALLUP	19%	81%	20%	80%	-1%
GRADY	12%	88%	16%	84%	-4%
GRANTS	26%	74%	25%	75%	1%
HAGERMAN	23%	77%	24%	76%	-1%
HATCH	15%	85%	17%	83%	-2%
HOBBS	56%	44%	48%	52%	8%
HONDO	64%	36%	73%	27%	-9%
HOUSE	50%	50%	56%	44%	-6%
JAL	94%	6%	92%	8%	2%
JEMEZ MOUNTAIN	94%	6%	92%	8%	2%
JEMEZ VALLEY	64%	36%	65%	35%	-1%
LAKE ARTHUR	94%	6%	92%	8%	2%
LAS CRUCES	50%	50%	43%	57%	7%
LAS VEGAS CITY	53%	47%	52%	48%	1%
LAS VEGAS WEST	32%	68%	33%	67%	-1%
LOGAN	64%	36%	61%	39%	4%
LORDSBURG	84%	16%	76%	24%	8%
LOS ALAMOS	67%	33%	61%	39%	7%
LOS LUNAS	37%	63%	30%	70%	7%
LOVING	90%	10%	87%	13%	3%
LOVINGTON	59%	41%	57%	43%	2%
MAGDALENA	23%	77%	24%	76%	-1%
MAXWELL	38%	62%	43%	57%	-5%
MELROSE	33%	67%	37%	63%	-4%
MESA VISTA	83%	17%	87%	13%	-4%
MORA	66%	34%	69%	31%	-3%
MORIARTY	56%	44%	61%	39%	-6%



State/Local Match Calculation

District	2020-2021		2019-2020		Change in Local Share
	Local Match (District Share)	State Match (State Share)	Local Match (District Share)	State Match (State Share)	
MOSQUERO	94%	6%	92%	8%	2%
MOUNTAINAIR	82%	18%	87%	13%	-4%
PECOS	69%	31%	69%	31%	0%
PENASCO	40%	60%	43%	57%	-3%
POJOAQUE	27%	73%	25%	75%	1%
PORTALES	34%	66%	31%	69%	3%
QUEMADO	94%	6%	92%	8%	2%
QUESTA	94%	6%	92%	8%	2%
RATON	50%	50%	50%	50%	0%
RESERVE	94%	6%	91%	9%	3%
RIO RANCHO	51%	49%	42%	58%	10%
ROSWELL	34%	66%	32%	68%	2%
ROY	32%	68%	44%	56%	-12%
RUIDOSO	93%	7%	92%	8%	1%
SAN JON	27%	73%	30%	70%	-2%
SANTA FE	94%	6%	92%	8%	2%
SANTA ROSA	47%	53%	46%	54%	1%
SILVER	74%	26%	67%	33%	7%
SOCORRO	29%	71%	29%	71%	0%
SPRINGER	72%	28%	77%	23%	-5%
TAOS	94%	6%	92%	8%	2%
TATUM	90%	10%	86%	14%	5%
TEXICO	42%	58%	44%	56%	-1%
TRUTH OR CONSEQUENCES	80%	20%	77%	23%	3%
TUCUMCARI	37%	63%	35%	65%	2%
TULAROSA	30%	70%	32%	68%	-2%
VAUGHN	94%	6%	92%	8%	2%
WAGON MOUND	90%	10%	87%	13%	3%
ZUNI	0%	100%	0%	100%	0%

Note: The district share is equivalent to the percentage of participation that the district will have to participate for PSCOC projects funded in 19-20 and is also the percentage used to calculate the offsets.

Capital Outlay Projects
Chart by County

DIRECT APPROPRIATIONS TO PED 2020

Legislative Council Service
Capital Appropriations DB

Citation	Project Title	Amount	Vetoed	County	Agency	Fund	Year	Appr ID
Bernalillo								
81/63/ 27	21ST CENTURY PUBLIC ACADEMY CH SCHL EQUIP	\$300,000		Bernalillo	PED	GF	2020	E3019
81/63/ 7	ACE LEADERSHIP HIGH SCHL BLDG & GRNDS REN	\$90,000		Bernalillo	PED	GF	2020	E2999
81/63/ 28	ADOBE ACRES ELEM SCHL SECURITY SYS	\$5,000		Bernalillo	PED	GF	2020	E3020
81/63/ 29	ALAMEDA ELEM SCHL SECURITY SYS	\$25,000		Bernalillo	PED	GF	2020	E3021
81/63/ 9	ALB COLLEGIATE CH SCHL	\$38,000		Bernalillo	PED	GF	2020	E3001
81/22/ 2	ALB PSD JROTC PRGM FCLTY	\$197,000		Bernalillo	PED	STB	2020	E2048
81/63/ 33	ALB PSD POLICE INFO TECH	\$90,000		Bernalillo	PED	GF	2020	E3025
81/63/ 34	ALB PSD POLICE VEHICLES PURCHASE	\$380,000		Bernalillo	PED	GF	2020	E3026
82/ 14	ALB SIGN LANGUAGE ACADEMY CONSTRUCT, RET	\$0		Bernalillo	PED	RET	2020	E4012
81/63/ 37	APACHE ELEM SCHL SECURITY SYS	\$130,000		Bernalillo	PED	GF	2020	E3029
81/63/ 38	ARROYO DEL OSO ELEM SCHL SECURITY SYS	\$150,000		Bernalillo	PED	GF	2020	E3030
81/63/ 39	ATRISCO HERITAGE ACADEMY HIGH SCHL SECURITY SYS	\$85,000		Bernalillo	PED	GF	2020	E3031
81/63/ 41	BANDELIER ELEM SCHL SECURITY SYS	\$65,000		Bernalillo	PED	GF	2020	E3033
81/63/ 42	BARCELONA ELEM SCHL SECURITY SYS	\$5,000		Bernalillo	PED	GF	2020	E3034
81/63/ 43	BEL-AIR ELEM SCHL SECURITY SYS	\$30,000		Bernalillo	PED	GF	2020	E3035
81/63/ 46	CARLOS REY ELEM SCHL SECURITY SYS	\$5,000		Bernalillo	PED	GF	2020	E3038
81/63/ 47	CHAMIZA ELEM SCHL SECURITY SYS	\$25,000		Bernalillo	PED	GF	2020	E3039
81/63/ 48	CHELWOOD ELEM SCHL SECURITY SYS	\$70,000		Bernalillo	PED	GF	2020	E3040
81/63/ 14	CIEN AGUAS INTRNATL SCHL BLDG & GRNDS REN	\$45,000		Bernalillo	PED	GF	2020	E3006
81/63/ 50	CLEVELAND MID SCHL SECURITY SYS	\$95,000		Bernalillo	PED	GF	2020	E3042
81/63/ 52	COLLET PARK ELEM SCHL SECURITY SYS	\$130,000		Bernalillo	PED	GF	2020	E3044
81/63/ 53	COMANCHE ELEM SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3045
81/63/ 54	CORAL CMTY CH SCHL SECURITY SYS	\$30,000		Bernalillo	PED	GF	2020	E3046
81/63/ 55	COYOTE WILLOW FAMILY SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3047
81/63/ 57	DEL NORTE HIGH SCHL SECURITY SYS	\$130,100		Bernalillo	PED	GF	2020	E3049
81/63/ 58	DENNIS CHAVEZ ELEM SCHL SECURITY SYS	\$150,000		Bernalillo	PED	GF	2020	E3050
81/63/ 59	DESERT RIDGE MID SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3051
81/63/ 60	DESERT WILLOW FAMILY SCHOOL SECURITY SYS	\$15,000		Bernalillo	PED	GF	2020	E3052
81/63/ 61	DOUBLE EAGLE ELEM SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3053
81/63/ 62	DOUGLAS MACARTHUR ELEM SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3054
81/63/ 67	ECADEMY SECURITY SYS	\$70,000		Bernalillo	PED	GF	2020	E3059
81/63/ 68	EDMUND G. ROSS ELEM SCHL SECURITY SYS	\$75,000		Bernalillo	PED	GF	2020	E3060
81/63/ 70	EISENHOWER MID SCHL SECURITY SYS	\$75,000		Bernalillo	PED	GF	2020	E3062
81/63/ 15	EL CAMINO REAL ACADEMY CH SCHL BLDG & GRNDS REN	\$60,000		Bernalillo	PED	GF	2020	E3007
81/63/ 73	FREEDOM HIGH SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3065
81/63/ 76	GEORGE I. SANCHEZ COLLAB CMTY SCHL SECURITY SYS	\$25,000		Bernalillo	PED	GF	2020	E3068
81/63/ 77	GEORGIA O'KEEFFE ELEM SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3069
81/63/ 80	GOVERNOR BENT ELEM SCHL SECURITY SYS	\$74,000		Bernalillo	PED	GF	2020	E3072

**Capital Outlay Projects
Chart by County**

DIRECT APPROPRIATIONS TO PED 2020

**Legislative Council Service
Capital Appropriations DB**

Citation	Project Title	Amount	Vetoed	County	Agency	Fund	Year	Appr ID
81/22/ 3	GRANT MID SCHL SECURITY SYS	\$200,000		Bernalillo	PED	STB	2020	E2049
81/63/ 81	GRIEGOS ELEM SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3073
81/22/ 4	HAWTHORNE ELEM SCHL SECURITY SYS	\$202,000		Bernalillo	PED	STB	2020	E2050
81/22/ 5	HAYES MID SCHL SECURITY SYS	\$198,666		Bernalillo	PED	STB	2020	E2051
81/63/ 84	HEALTH LEADERSHIP HIGH SCHL CH SCHL BLDG & GRNDS	\$45,000		Bernalillo	PED	GF	2020	E3076
81/63/ 85	HELEN CORDERO ELEM SCHL SECURITY SYS	\$10,000		Bernalillo	PED	GF	2020	E3077
81/22/ 6	HIGHLAND AUTISM CENTER SECURITY SYS	\$170,000		Bernalillo	PED	STB	2020	E2052
81/63/ 86	HIGHLAND HIGH SCHL SECURITY SYS	\$60,000		Bernalillo	PED	GF	2020	E3078
81/63/ 87	HODGIN ELEM SCHL SECURITY SYS	\$40,000		Bernalillo	PED	GF	2020	E3079
81/63/ 88	HOOVER MID SCHL SECURITY SYS	\$95,000		Bernalillo	PED	GF	2020	E3080
81/22/ 7	HUBERT H. HUMPHREY ELEM SCHL SECURITY SYS	\$150,000		Bernalillo	PED	STB	2020	E2053
81/63/ 89	INEZ ELEM SCHL SECURITY SYS	\$40,000		Bernalillo	PED	GF	2020	E3081
81/22/ 8	JACKSON MID SCHL SECURITY SYS	\$130,000		Bernalillo	PED	STB	2020	E2054
81/63/ 91	JAMES MONROE MID SCHL SECURITY SYS	\$65,000		Bernalillo	PED	GF	2020	E3083
81/63/ 92	JANET KAHN SCHL OF INTEGRATED ARTS SECURITY SYS	\$50,000		Bernalillo	PED	GF	2020	E3084
81/22/ 9	JEFFERSON MID SCHL SECURITY SYS	\$130,000		Bernalillo	PED	STB	2020	E2055
81/63/ 94	JOHN BAKER ELEM SCHL SECURITY SYS	\$95,000		Bernalillo	PED	GF	2020	E3086
81/22/ 10	KENNEDY MID SCHL PGRND	\$125,000		Bernalillo	PED	STB	2020	E2056
81/63/ 95	KENNEDY MID SCHL SECURITY SYS	\$155,000		Bernalillo	PED	GF	2020	E3087
81/63/ 96	KIRTLAND ELEM SCHL SECURITY SYS	\$50,000		Bernalillo	PED	GF	2020	E3088
81/22/ 1	LA ACADEMIA DE ESPERANZA CHARTER SCHL IMPROVE	\$38,000		Bernalillo	PED	STB	2020	E2047
81/63/ 97	LA CUEVA HIGH SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3089
81/63/ 98	LA LUZ ELEM SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3090
81/63/ 99	LA MESA ELEM SCHL SECURITY SYS	\$140,000		Bernalillo	PED	GF	2020	E3091
81/22/ 11	LAVALAND ELEM SCHL SECURITY SYS	\$100,000		Bernalillo	PED	STB	2020	E2057
81/63/100	LOS PADILLAS ELEM SCHL SECURITY SYS	\$25,000		Bernalillo	PED	GF	2020	E3092
81/63/102	LOS RANCHOS ELEM SCHL SECURITY SYS	\$53,000		Bernalillo	PED	GF	2020	E3094
81/63/ 17	MADISON MID SCHL SECURITY SYS IMPROVE	\$75,000		Bernalillo	PED	GF	2020	E3009
81/22/ 12	MANZANO HIGH SCHL SECURITY SYS	\$195,000		Bernalillo	PED	STB	2020	E2058
81/63/106	MARIE M. HUGHES ELEM SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3098
81/63/109	MARK TWAIN ELEM SCHL SECURITY SYS	\$90,000		Bernalillo	PED	GF	2020	E3101
81/63/ 19	MAS CHARTER SCHOOL SECURITY UPGRADE	\$75,000		Bernalillo	PED	GF	2020	E3011
81/63/110	MATHESON PARK ELEM SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3102
81/63/111	MCCOLLUM ELEM SCHL SECURITY SYS	\$130,000		Bernalillo	PED	GF	2020	E3103
81/63/ 20	MEDIA ARTS COLLABORATIVE CH SCHL BLDG & GRNDS REN	\$105,000		Bernalillo	PED	GF	2020	E3012
81/22/ 13	MONTE VISTA ELEM SCHL SECURITY SYS	\$100,000		Bernalillo	PED	STB	2020	E2059
81/22/ 14	MONTESSORI OF THE RIO GRANDE ELEM SCHL PGRND	\$105,000		Bernalillo	PED	STB	2020	E2060
81/63/115	MONTEZUMA ELEM SCHL SECURITY SYS	\$75,000		Bernalillo	PED	GF	2020	E3107
81/63/117	MOUNTAIN VIEW ELEM SCHL SECURITY SYS	\$5,000		Bernalillo	PED	GF	2020	E3109

Capital Outlay Projects
Chart by County

DIRECT APPROPRIATIONS TO PED 2020

Legislative Council Service
Capital Appropriations DB

Citation	Project Title	Amount	Vetoed	County	Agency	Fund	Year	Appr ID
81/63/118	NAVAJO ELEM SCHL SECURITY SYS	\$10,000		Bernalillo	PED	GF	2020	E3110
81/63/120	NEW FUTURES HIGH SCHL SECURITY SYS	\$80,000		Bernalillo	PED	GF	2020	E3112
81/22/ 15	NEW MEXICO INTRNATL CH SCHOOL PLAYGROUND	\$300,000		Bernalillo	PED	STB	2020	E2061
81/63/124	NORTH STAR ELEM SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3116
81/63/125	OÑATE ELEM SCHL SECURITY SYS	\$70,000		Bernalillo	PED	GF	2020	E3117
81/63/126	OSUNA ELEM SCHL SECURITY SYS	\$104,000		Bernalillo	PED	GF	2020	E3118
81/22/ 16	PAINTED SKY ELEM SCHL SECURITY SYS	\$100,000		Bernalillo	PED	STB	2020	E2062
81/63/127	PAJARITO ELEM SCHL SECURITY SYS	\$5,000		Bernalillo	PED	GF	2020	E3119
81/63/128	PETROGLYPH ELEM SCHL SECURITY SYS	\$138,250		Bernalillo	PED	GF	2020	E3120
81/63/129	POLK MIDDLE SCHOOL SECURITY SYS	\$25,000		Bernalillo	PED	GF	2020	E3121
81/63/131	PUBLIC ACAD FOR PERFORMING ARTS SECURITY SYS	\$20,000		Bernalillo	PED	GF	2020	E3123
81/63/132	REGINALD CHAVEZ ELEM SCHL SECURITY SYS	\$40,000		Bernalillo	PED	GF	2020	E3124
81/22/ 17	RIO GRANDE HIGH SCHL GYMNASIUM	\$1,000,000		Bernalillo	PED	STB	2020	E2063
81/63/133	RIO GRANDE HIGH SCHL SECURITY SYS	\$10,000		Bernalillo	PED	GF	2020	E3125
82/ 27	ROBERT F. KENNEDY CHARTER SCHL LEARNING LAB, RET	\$0		Bernalillo	PED	RET	2020	E4025
81/63/135	RUDOLFO ANAYA ELEM SCHL SECURITY SYS	\$10,000		Bernalillo	PED	GF	2020	E3127
81/63/136	S.Y. JACKSON ELEM SCHL SECURITY SYS	\$65,000		Bernalillo	PED	GF	2020	E3128
81/63/137	SANDIA HIGH SCHL SECURITY SYS	\$120,000		Bernalillo	PED	GF	2020	E3129
81/63/139	SEVEN BAR ELEM SCHL SECURITY SYS	\$136,300		Bernalillo	PED	GF	2020	E3131
81/63/141	SIERRA VISTA ELEM SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3133
81/63/142	SOMBRA DEL MONTE ELEM SCHL SECURITY SYS	\$104,000		Bernalillo	PED	GF	2020	E3134
81/63/ 24	SOUTH VALLEY ACADEMY CH SCHL BLDG & GRNDS REN	\$75,000		Bernalillo	PED	GF	2020	E3016
81/22/ 18	SOUTH VALLEY PREPARATORY SCHL REN	\$235,000		Bernalillo	PED	STB	2020	E2064
81/63/144	SUNSET VIEW ELEM SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3136
81/63/145	TAFT MID SCHL SECURITY SYS	\$50,000		Bernalillo	PED	GF	2020	E3137
81/63/146	TAYLOR MID SCHL SECURITY SYS	\$75,000		Bernalillo	PED	GF	2020	E3138
81/63/ 6	TECHNOLOGY LEADERSHIP CHTR HIGH SCHL IMPROVE	\$80,000		Bernalillo	PED	GF	2020	E2998
81/63/147	TIERRA ANTIGUA ELEM SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3139
81/22/ 19	TOMASITA ELEM SCHL SECURITY SYS	\$190,000		Bernalillo	PED	STB	2020	E2065
81/63/148	TONY HILLERMAN MID SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3140
81/63/149	TRES VOLCANES CMTY COLLABORATIVE SCHL SECURITY SYS	\$45,000		Bernalillo	PED	GF	2020	E3141
81/63/150	TRUMAN MID SCHL SECURITY SYS	\$35,000		Bernalillo	PED	GF	2020	E3142
81/22/ 20	VALLEY HIGH SCHL INFO TECH	\$250,000		Bernalillo	PED	STB	2020	E2066
81/63/154	VAN BUREN MID SCHL SECURITY SYS	\$180,000		Bernalillo	PED	GF	2020	E3146
81/63/155	VENTANA RANCH ELEM SCHL SECURITY SYS	\$55,000		Bernalillo	PED	GF	2020	E3147
81/63/156	VOLCANO VISTA HIGH SCHL SECURITY SYS	\$75,000		Bernalillo	PED	GF	2020	E3148
81/63/158	WHERRY ELEM SCHL SECURITY SYS	\$50,000		Bernalillo	PED	GF	2020	E3150
81/22/ 21	WHITTIER ELEM SCHL SECURITY SYS	\$208,800		Bernalillo	PED	STB	2020	E2067
81/63/159	WILSON MID SCHL SECURITY SYS	\$165,000		Bernalillo	PED	GF	2020	E3151

Capital Outlay Projects Chart by County

DIRECT APPROPRIATIONS TO PED 2020

Legislative Council Service Capital Appropriations DB

Citation	Project Title	Amount	Vetoed	County	Agency	Fund	Year	Appr ID
81/63/161	ZUNI ELEM SCHL SECURITY SYS	\$50,000		Bernalillo	PED	GF	2020	E3153
Subtotal Bernalillo:		\$11,177,116	\$0					
Colfax								
81/22/ 22	RATON PSD ACTIVITY BUS PRCHS EQUIP	\$128,000		Colfax	PED	STB	2020	E2068
Subtotal Colfax:		\$128,000	\$0					
Curry								
81/22/ 23	TEXICO MSD ATHLETIC FACILITIES IMPROVE	\$300,000		Curry	PED	STB	2020	E2069
Subtotal Curry:		\$300,000	\$0					
Dona Ana								
81/63/164	GADSDEN ISD HEALTH & WELLNESS CENTER	\$50,000		Dona Ana	PED	GF	2020	E3156
Subtotal Dona Ana:		\$50,000	\$0					
Grant								
81/63/170	COBRE CSD SECURITY SYS UPGRADE	\$100,000		Grant	PED	GF	2020	E3162
Subtotal Grant:		\$100,000	\$0					
Lea								
81/63/177	LOVINGTON MSD ENTRANCE DOOR SECURITY IMPROVE	\$75,000		Lea	PED	GF	2020	E3169
Subtotal Lea:		\$75,000	\$0					
Roosevelt								
81/22/ 24	ELIDA HIGH SCHOOL ROOF REN	\$150,000		Roosevelt	PED	STB	2020	E2070
Subtotal Roosevelt:		\$150,000	\$0					
San Miguel								
81/22/ 25	LAS VEGAS CITY PSD MARIACHI CARDENAL EQUIP	\$48,000		San Miguel	PED	STB	2020	E2071
81/22/ 26	LAS VEGAS CITY PSD YOUTH CENTER	\$1,400,000		San Miguel	PED	STB	2020	E2072
81/63/195	RIO GALLINAS SCH SECURITY & TECH	\$43,000		San Miguel	PED	GF	2020	E3187
Subtotal San Miguel :		\$1,491,000	\$0					
Sandoval								
81/63/212	RIO RANCHO PSD CYBER SECURITY SYS IMPROVE	\$441,000		Sandoval	PED	GF	2020	E3204
81/63/213	RIO RANCHO PSD ELEM SCHL FIRE ALARM SYS UPGRADES	\$25,000		Sandoval	PED	GF	2020	E3205

**Capital Outlay Projects
Chart by County**

DIRECT APPROPRIATIONS TO PED 2020

Citation	Project Title	Amount	Vetoed	County	Agency	Fund	Year	Appr ID
Subtotal Sandoval:		\$466,000	\$0					
Santa Fe								
81/63/221	ACADEMY FOR TECH & CLASSICS CH SCHL SECURITY	\$75,000		Santa Fe	PED	GF	2020	E3213
81/22/ 27	POJOAQUE VALLEY HIGH SCHL HVAC RPLC	\$145,000		Santa Fe	PED	STB	2020	E2073
81/63/223	SANTA FE PSD SECURITY SYS UPGRADE	\$280,000		Santa Fe	PED	GF	2020	E3215
81/63/220	TURQUOISE TRAIL CHARTER SCHL IMPROVE	\$10,000		Santa Fe	PED	GF	2020	E3212
Subtotal Santa Fe:		\$510,000	\$0					
Statewide								
81/63/226	PED DISTRICT-OWNED SCHOOL BUSES CAMERAS	\$252,400		Statewide	PED	GF	2020	E3218
84/10/B/ 3	PED PUBLIC SCHOOL LIBRARY RESOURCE ACQUISITIONS	\$3,000,000		Statewide	PED	GOB	2020	
81/96	PED SCHL BUS FUELING/CHARGING INFRA	\$200,000		Statewide	PED	EMT	2020	E3540
81/87	PED SCHOOL BUS REPLACEMENTS - PSCOF	\$8,989,000		Statewide	PED	PSCOF	2020	E3528
Subtotal Statewide:		\$12,441,400	\$0					
Taos								
81/63/229	TAOS MSD SECURITY IMPROVE	\$200,000		Taos	PED	GF	2020	E3221
Subtotal Taos:		\$200,000	\$0					
Grand Total:		\$27,088,516	\$0					

**TOTAL OFFSETS FOR 2020-2021
AWARD CYCLE**

FINAL

DISTRICT	2020 DISTRICT SHARE	TOTAL OFFSET FOR 2019-2020	TOTAL OFFSET USED FOR 19-20 AWARD CYCLE	TOTAL OFFSET USED FOR 19-20 SECURITY AWARDS	TOTAL OFFSET USED FOR 19-20 OUT OF CYCLE AWARDS	OFFSET BALANCE	2020 OFFSET FOR APPROPRIATIONS IN TOP 150	2020 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2020 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2020-2021
1 ALAMOGORDO	43%	\$ 80,000	\$ -	\$ (80,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ALBUQUERQUE	64%	\$ 15,660,304	\$ -	\$ -	\$ -	\$ 15,660,304	\$ 1,329,253	\$ 4,012,928	\$ 5,342,181	\$ -	\$ 21,002,485
3 ANIMAS	57%	\$ 73,750	\$ -	\$ -	\$ -	\$ 73,750	\$ -	\$ -	\$ -	\$ -	\$ 73,750
4 ARTESIA	94%	\$ 2,114,828	\$ -	\$ -	\$ -	\$ 2,114,828	\$ -	\$ -	\$ -	\$ -	\$ 2,114,828
5 AZTEC	71%	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	52%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 BERNALILLO	74%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	82%	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	93%	\$ 2,736,497	\$ -	\$ -	\$ -	\$ 2,736,497	\$ -	\$ -	\$ -	\$ -	\$ 2,736,497
11 CARRIZOZO	94%	\$ 198,182	\$ -	\$ -	\$ -	\$ 198,182	\$ -	\$ -	\$ -	\$ -	\$ 198,182
12 CENTRAL	41%	\$ 52,000	\$ (20,000)	\$ (32,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 CHAMA	94%	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	94%	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	89%	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	94%	\$ 1,356,435	\$ -	\$ -	\$ -	\$ 1,356,435	\$ -	\$ -	\$ -	\$ -	\$ 1,356,435
17 CLOVIS	31%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	64%	\$ 348,450	\$ -	\$ -	\$ -	\$ 348,450	\$ -	\$ 64,000	\$ 64,000	\$ -	\$ 412,450
19 CORONA	94%	\$ 253,380	\$ -	\$ -	\$ -	\$ 253,380	\$ -	\$ -	\$ -	\$ -	\$ 253,380
20 CUBA	75%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	34%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DES MOINES	84%	\$ 176,830	\$ -	\$ -	\$ -	\$ 176,830	\$ -	\$ -	\$ -	\$ -	\$ 176,830
23 DEXTER	22%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 DORA	28%	\$ 199,150	\$ -	\$ -	\$ -	\$ 199,150	\$ -	\$ -	\$ -	\$ -	\$ 199,150
25 DULCE	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	41%	\$ 387,384	\$ -	\$ -	\$ -	\$ 387,384	\$ -	\$ 61,500	\$ 61,500	\$ -	\$ 448,884
27 ESPANOLA	55%	\$ 199,750	\$ -	\$ -	\$ -	\$ 199,750	\$ -	\$ -	\$ -	\$ -	\$ 199,750
28 ESTANCIA	52%	\$ 34,056	\$ -	\$ -	\$ -	\$ 34,056	\$ -	\$ -	\$ -	\$ -	\$ 34,056
29 EUNICE	94%	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	48%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	17%	\$ 20,000	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 FORT SUMNER	90%	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450	\$ -	\$ -	\$ -	\$ -	\$ 66,450
33 GADSDEN	24%	\$ 53,200	\$ -	\$ -	\$ -	\$ 53,200	\$ -	\$ 12,000	\$ 12,000	\$ (38,000)	\$ 27,200
34 GALLUP	19%	\$ 218,800	\$ (190,000)	\$ -	\$ -	\$ 28,800	\$ -	\$ -	\$ -	\$ -	\$ 28,800
35 GRADY	12%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 GRANTS	26%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 HAGERMAN	23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	56%	\$ 200,160	\$ -	\$ -	\$ -	\$ 200,160	\$ -	\$ -	\$ -	\$ -	\$ 200,160
40 HONDO	64%	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
41 HOUSE	50%	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	94%	\$ 1,063,887	\$ -	\$ -	\$ -	\$ 1,063,887	\$ -	\$ -	\$ -	\$ -	\$ 1,063,887
43 JEMEZ MOUNTAIN	94%	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	64%	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	94%	\$ 1,102,553	\$ -	\$ -	\$ -	\$ 1,102,553	\$ -	\$ -	\$ -	\$ -	\$ 1,102,553
46 LAS CRUCES	50%	\$ 86,000	\$ -	\$ (86,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 LAS VEGAS CITY	53%	\$ 203,840	\$ -	\$ -	\$ -	\$ 203,840	\$ -	\$ 25,440	\$ 25,440	\$ -	\$ 229,280
48 LAS VEGAS WEST	32%	\$ 101,970	\$ (101,970)	\$ -	\$ -	\$ (0)	\$ -	\$ 13,760	\$ 13,760	\$ -	\$ 13,760
49 LOGAN	64%	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740	\$ -	\$ -	\$ -	\$ -	\$ 111,740
50 LORDSBURG	84%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 LOS LUNAS	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 LOVING	90%	\$ 757,430	\$ -	\$ -	\$ -	\$ 757,430	\$ -	\$ -	\$ -	\$ -	\$ 757,430
54 LOVINGTON	59%	\$ 2,970,409	\$ -	\$ -	\$ -	\$ 2,970,409	\$ -	\$ 44,250	\$ 44,250	\$ -	\$ 3,014,659
55 MAGDALENA	23%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56 MAXWELL	38%	\$ 91,404	\$ -	\$ -	\$ -	\$ 91,404	\$ -	\$ -	\$ -	\$ -	\$ 91,404
57 MELROSE	33%	\$ 194,892	\$ -	\$ -	\$ -	\$ 194,892	\$ -	\$ -	\$ -	\$ -	\$ 194,892
58 MESA VISTA	83%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 MORA	66%	\$ 912,866	\$ -	\$ -	\$ -	\$ 912,866	\$ -	\$ -	\$ -	\$ -	\$ 912,866
60 MORIARTY	56%	\$ 88,970	\$ -	\$ -	\$ -	\$ 88,970	\$ -	\$ -	\$ -	\$ -	\$ 88,970
61 MOSQUERO	94%	\$ 68,500	\$ -	\$ -	\$ -	\$ 68,500	\$ -	\$ -	\$ -	\$ -	\$ 68,500
62 MOUNTAINAIR	82%	\$ 52,200	\$ -	\$ -	\$ -	\$ 52,200	\$ -	\$ -	\$ -	\$ -	\$ 52,200
63 PECOS	69%	\$ 153,230	\$ -	\$ -	\$ -	\$ 153,230	\$ -	\$ -	\$ -	\$ -	\$ 153,230
64 PENASCO	40%	\$ 7,800	\$ -	\$ (7,800)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 POJOAQUE	27%	\$ 11,250	\$ -	\$ -	\$ -	\$ 11,250	\$ -	\$ 39,150	\$ 39,150	\$ -	\$ 50,400
66 PORTALES	34%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 QUEMADO	94%	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 108,000

**TOTAL OFFSETS FOR 2020-2021
AWARD CYCLE**

FINAL

DISTRICT	2020 DISTRICT SHARE	TOTAL OFFSET FOR 2019-2020	TOTAL OFFSET USED FOR 19-20 AWARD CYCLE	TOTAL OFFSET USED FOR 19-20 SECURITY AWARDS	TOTAL OFFSET USED FOR 19-20 OUT OF CYCLE AWARDS	OFFSET BALANCE	2020 OFFSET FOR APPROPRIATIONS IN TOP 150	2020 OFFSET FOR APPROPRIATIONS NOT IN TOP 150	TOTAL OFFSETS FROM 2020 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2020-2021
68 QUESTA	94%	\$ 900,997	\$ -	\$ -	\$ -	\$ 900,997	\$ -	\$ -	\$ -	\$ -	\$ 900,997
69 RATON	50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,000	\$ 64,000	\$ -	\$ 64,000
70 RESERVE	94%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 RIO RANCHO	51%	\$ 1,270,617	\$ (174,000)	\$ -	\$ -	\$ 1,096,617	\$ -	\$ 237,660	\$ 237,660	\$ -	\$ 1,334,277
72 ROSWELL	34%	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
73 ROY	32%	\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ 8,750
74 RUIDOSO	93%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75 SAN JON	27%	\$ 13,200	\$ -	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ 13,200
76 SANTA FE	94%	\$ 5,182,940	\$ -	\$ -	\$ -	\$ 5,182,940	\$ -	\$ 333,700	\$ 333,700	\$ -	\$ 5,516,640
77 SANTA ROSA	47%	\$ 92,750	\$ -	\$ -	\$ -	\$ 92,750	\$ -	\$ -	\$ -	\$ -	\$ 92,750
78 SILVER	74%	\$ 57,100	\$ -	\$ -	\$ -	\$ 57,100	\$ -	\$ -	\$ -	\$ -	\$ 57,100
79 SOCORRO	29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 SPRINGER	72%	\$ 86,857	\$ -	\$ -	\$ -	\$ 86,857	\$ -	\$ -	\$ -	\$ -	\$ 86,857
81 TAOS	94%	\$ 1,098,832	\$ -	\$ -	\$ -	\$ 1,098,832	\$ -	\$ 188,000	\$ 188,000	\$ -	\$ 1,286,832
82 TATUM	90%	\$ 610,552	\$ -	\$ -	\$ -	\$ 610,552	\$ -	\$ -	\$ -	\$ -	\$ 610,552
83 TEXICO	42%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,000	\$ 126,000	\$ -	\$ 126,000
84 T or C	80%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 TUCUMCARI	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86 TULAROSA	30%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87 VAUGHN	94%	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ -	\$ 414,000
88 WAGON MOUND	90%	\$ 249,300	\$ -	\$ -	\$ -	\$ 249,300	\$ -	\$ -	\$ -	\$ -	\$ 249,300
89 ZUNI	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 ACE LEADERSHIP HIGH SCHOOL	64%	\$ 29,250	\$ -	\$ -	\$ -	\$ 29,250	\$ -	\$ -	\$ -	\$ -	\$ 29,250
91 ABQ COLLEGIATE	64%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 ABQ INSTITUTE OF MATH & SCIENCE	64%	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
93 ABQ SCHOOL OF EXCELLENCE	64%	\$ 107,178	\$ -	\$ -	\$ -	\$ 107,178	\$ -	\$ -	\$ -	\$ -	\$ 107,178
94 ABQ SIGN LANGUAGE ACADEMY	64%	\$ 226,300	\$ -	\$ -	\$ -	\$ 226,300	\$ -	\$ -	\$ -	\$ -	\$ 226,300
95 ALDO LEOPOLD	74%	\$ 70,350	\$ -	\$ -	\$ -	\$ 70,350	\$ -	\$ -	\$ -	\$ -	\$ 70,350
96 ALTURA PREPATORY SCHOOL	64%	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
97 AMY BIEHL CHARTER	64%	\$ 57,455	\$ -	\$ -	\$ -	\$ 57,455	\$ -	\$ -	\$ -	\$ -	\$ 57,455
98 ASK ACADEMY CHARTER SCHOOL	64%	\$ 235,300	\$ -	\$ -	\$ -	\$ 235,300	\$ -	\$ -	\$ -	\$ -	\$ 235,300
99 CESAR CHAVEZ COMM. SCHOOL	64%	\$ 212,383	\$ -	\$ -	\$ -	\$ 212,383	\$ -	\$ -	\$ -	\$ -	\$ 212,383
100 CIEN AGUAS CHARTER	64%	\$ 132,228	\$ -	\$ -	\$ -	\$ 132,228	\$ -	\$ -	\$ -	\$ -	\$ 132,228
101 COTTONWOOD CLASSICAL PREP.	64%	\$ 114,083	\$ -	\$ -	\$ -	\$ 114,083	\$ -	\$ -	\$ -	\$ -	\$ 114,083
102 COTTONWOOD VALLEY CHARTER	29%	\$ 11,600	\$ -	\$ -	\$ -	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ 11,600
103 EAST MOUNTAIN CHARTER	64%	\$ 159,570	\$ -	\$ -	\$ -	\$ 159,570	\$ -	\$ -	\$ -	\$ -	\$ 159,570
104 GILBERT L. SENA CHARTER	64%	\$ 227,125	\$ -	\$ -	\$ -	\$ 227,125	\$ -	\$ -	\$ -	\$ -	\$ 227,125
105 HEALTH LEADERSHIP CHARTER	64%	\$ 166,450	\$ -	\$ -	\$ -	\$ 166,450	\$ -	\$ -	\$ -	\$ -	\$ 166,450
106 HEALTH SCIENCE ACADEMY	50%	\$ 17,550	\$ -	\$ -	\$ -	\$ 17,550	\$ -	\$ -	\$ -	\$ -	\$ 17,550
107 INT. SCHOOL AT MESA DEL SOL	64%	\$ 10,250	\$ -	\$ -	\$ -	\$ 10,250	\$ -	\$ -	\$ -	\$ -	\$ 10,250
108 J. PAUL TAYLOR	50%	\$ 49,200	\$ -	\$ -	\$ -	\$ 49,200	\$ -	\$ -	\$ -	\$ -	\$ 49,200
109 LA PROMESA CHARTER SCHOOL	64%	\$ 524,570	\$ -	\$ -	\$ -	\$ 524,570	\$ -	\$ -	\$ -	\$ -	\$ 524,570
110 MCCURDY CHARTER	55%	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
111 MEDIA ARTS COLLABORATIVE	64%	\$ 577,675	\$ -	\$ (49,170)	\$ -	\$ 528,505	\$ -	\$ 67,200	\$ 67,200	\$ -	\$ 595,705
112 MISSION ACHIEVEMENT	64%	\$ 102,300	\$ -	\$ -	\$ -	\$ 102,300	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 126,300
113 MONTESSORI CHARTER	64%	\$ 149,775	\$ -	\$ -	\$ -	\$ 149,775	\$ -	\$ -	\$ -	\$ -	\$ 149,775
114 NEW AMERICA (LAS CRUCES)	50%	\$ 4,300	\$ -	\$ -	\$ -	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ 4,300
115 NEW MEXICO INTERNATIONAL	64%	\$ 16,400	\$ -	\$ -	\$ -	\$ 16,400	\$ -	\$ -	\$ -	\$ -	\$ 16,400
116 NEW MEXICO SCHOOL FOR THE ARTS	94%	\$ 4,195,900	\$ -	\$ -	\$ -	\$ 4,195,900	\$ -	\$ -	\$ -	\$ -	\$ 4,195,900
117 RAICES DEL SABER XINACHITI	50%	\$ 15,050	\$ -	\$ -	\$ -	\$ 15,050	\$ -	\$ -	\$ -	\$ -	\$ 15,050
118 RED RIVER VALLEY CHARTER	94%	\$ 276,000	\$ -	\$ -	\$ -	\$ 276,000	\$ -	\$ -	\$ -	\$ -	\$ 276,000
119 SCHOOL OF DREAMS	37%	\$ 169,500	\$ -	\$ -	\$ -	\$ 169,500	\$ -	\$ -	\$ -	\$ -	\$ 169,500
120 SOUTH VALLEY PREP	64%	\$ 37,986	\$ -	\$ -	\$ -	\$ 37,986	\$ -	\$ 150,400	\$ 150,400	\$ -	\$ 188,386
121 SW AERONAUTICS MATH & SCIENCE	64%	\$ 223,220	\$ -	\$ -	\$ -	\$ 223,220	\$ -	\$ -	\$ -	\$ -	\$ 223,220
122 SW INTERMEDIATE CHARTER	64%	\$ 211,480	\$ -	\$ -	\$ -	\$ 211,480	\$ -	\$ -	\$ -	\$ -	\$ 211,480
123 SW PRIMARY LEARNING CENTER	64%	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 27,000
124 SW SECONDARY CHARTER	64%	\$ 270,550	\$ -	\$ -	\$ -	\$ 270,550	\$ -	\$ -	\$ -	\$ -	\$ 270,550
125 TECHNOLOGY LEADERSHIP CHARTER	64%	\$ 80,975	\$ -	\$ -	\$ -	\$ 80,975	\$ -	\$ -	\$ -	\$ -	\$ 80,975
126 TIERRA ADENTRO CHARTER	64%	\$ 314,978	\$ -	\$ -	\$ -	\$ 314,978	\$ -	\$ -	\$ -	\$ -	\$ 314,978
127 TIERRA ENCANTADA	94%	\$ 9,200	\$ -	\$ -	\$ -	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ 9,200
128 TURQUOISE TRAIL CHARTER SCHOOL	94%	\$ 113,500	\$ -	\$ -	\$ -	\$ 113,500	\$ -	\$ 9,400	\$ 9,400	\$ -	\$ 122,900
129 TWENTY FIRST CENTURY	64%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,000	\$ 192,000	\$ -	\$ 192,000
TOTALS		\$ 54,265,882	\$ (505,970)	\$ (254,970)	\$ -	\$ 53,504,942	\$ 1,353,253	\$ 5,641,388	\$ 6,994,641	\$ (38,000)	\$ 60,461,583

**2020-2021
SUMMARY OF DIRECT APPROPRIATION OFFSETS**

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2020	TOTAL OFFSETS 2003-2020	TOTAL OFFSETS USED	BALANCE OF OFFSETS
ALAMOGORDO	\$ 2,611,000	\$ 717,065	\$ 717,065	\$ -
ALBUQUERQUE	\$ 173,532,955	\$ 79,766,286	\$ 58,763,802	\$ 21,002,485
ANIMAS	\$ 250,000	\$ 73,750	\$ -	\$ 73,750
ARTESIA	\$ 2,402,000	\$ 2,138,728	\$ 23,900	\$ 2,114,828
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,897,884	\$ -
BERNALILLO	\$ 105,000	\$ 47,051	\$ 47,051	\$ -
BLOOMFIELD	\$ 1,438,000	\$ 1,190,599	\$ -	\$ 1,190,599
CAPITAN	\$ 1,196,000	\$ 1,051,430	\$ 1,051,430	\$ -
CARLSBAD	\$ 3,663,705	\$ 2,941,349	\$ 204,853	\$ 2,736,496
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 2,814	\$ 198,182
CENTRAL	\$ 948,900	\$ 366,802	\$ 366,802	\$ -
CHAMA	\$ 528,000	\$ 467,803	\$ 312,946	\$ 154,857
CIMARRON	\$ 515,000	\$ 362,250	\$ 147,500	\$ 214,750
CLAYTON	\$ 25,000	\$ 17,250	\$ -	\$ 17,250
CLOUDCROFT	\$ 1,607,810	\$ 1,399,363	\$ 42,928	\$ 1,356,435
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 1,161,000	\$ 611,860	\$ 199,410	\$ 412,450
CORONA	\$ 344,867	\$ 310,380	\$ 57,000	\$ 253,380
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 445,000	\$ 214,974	\$ 38,144	\$ 176,830
DEXTER	\$ 604,000	\$ 90,525	\$ 90,525	\$ -
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 882,000	\$ 473,284	\$ 24,400	\$ 448,884
ESPANOLA	\$ 3,015,000	\$ 1,165,393	\$ 965,643	\$ 199,750
ESTANCIA	\$ 79,200	\$ 34,056	\$ -	\$ 34,056
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 571,400	\$ 98,850	\$ 98,850	\$ -
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,831,537	\$ 628,228	\$ 601,028	\$ 27,200
GALLUP	\$ 1,349,000	\$ 261,958	\$ 233,158	\$ 28,800
GRADY	\$ 185,000	\$ 44,550	\$ 44,550	\$ -
GRANTS	\$ 361,000	\$ 95,481	\$ 95,481	\$ -
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,525,000	\$ 1,034,678	\$ 834,518	\$ 200,160
HONDO	\$ 440,000	\$ 294,490	\$ 193,990	\$ 100,500
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,255,985	\$ 1,063,887	\$ -	\$ 1,063,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 1,478,000	\$ 1,106,798	\$ 4,245	\$ 1,102,553
LAS CRUCES	\$ 4,088,746	\$ 1,342,874	\$ 1,342,874	\$ -
LAS VEGAS CITY	\$ 3,556,689	\$ 1,320,972	\$ 1,091,693	\$ 229,279
LAS VEGAS WEST	\$ 3,833,636	\$ 958,076	\$ 944,316	\$ 13,760
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ 345,750	\$ -
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 1,022,467	\$ -
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 4,383,000	\$ 3,014,659	\$ -	\$ 3,014,659
MAGDALENA	\$ 330,000	\$ 52,800	\$ 52,800	\$ -
MAXWELL	\$ 345,000	\$ 91,404	\$ -	\$ 91,404
MELROSE	\$ 717,500	\$ 194,892	\$ -	\$ 194,892
MESA VISTA	\$ 331,000	\$ 146,078	\$ 146,078	\$ -
MORA	\$ 2,312,196	\$ 912,865	\$ -	\$ 912,866
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 125,000	\$ 68,500	\$ -	\$ 68,500
MOUNTAINAIR	\$ 290,000	\$ 155,238	\$ 103,038	\$ 52,200
PECOS	\$ 558,000	\$ 293,383	\$ 140,153	\$ 153,230
PENASCO	\$ 400,000	\$ 103,736	\$ 103,736	\$ -
POJOAQUE	\$ 1,678,000	\$ 431,897	\$ 381,497	\$ 50,400

2020-2021
SUMMARY OF DIRECT APPROPRIATION OFFSETS

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2020	TOTAL OFFSETS 2003-2020	TOTAL OFFSETS USED	BALANCE OF OFFSETS
PORTALES	\$ 1,044,143	\$ 238,974	\$ 238,974	\$ -
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 1,010,000	\$ 900,997	\$ -	\$ 900,997
RATON	\$ 173,000	\$ 79,900	\$ 15,900	\$ 64,000
RESERVE	\$ 275,000	\$ 203,763	\$ 203,763	\$ -
RIO RANCHO	\$ 10,359,120	\$ 3,752,343	\$ 2,418,067	\$ 1,334,277
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	\$ 7,960,619	\$ 6,675,390	\$ 1,158,750	\$ 5,516,640
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 605,000	\$ 314,047	\$ 256,947	\$ 57,100
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 1,849,000	\$ 1,620,500	\$ 333,668	\$ 1,286,832
TATUM	\$ 697,000	\$ 610,552	\$ -	\$ 610,552
TEXICO	\$ 712,000	\$ 267,349	\$ 141,349	\$ 126,000
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 576,000	\$ 249,300	\$ -	\$ 249,300
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ACE LEADERSHIP HIGH SCHOOL	\$ 65,000	\$ 29,250	\$ -	\$ 29,250
ABQ COLLEGIATE	\$ 38,000	\$ -	\$ -	\$ -
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SCHOOL OF EXCELLENCE	\$ 215,950	\$ 107,178	\$ -	\$ 107,178
ABQ. SIGN LANGUAGE ACADEMY	\$ 575,000	\$ 226,300	\$ -	\$ 226,300
ALDO LEOPOLD	\$ 105,000	\$ 70,350	\$ -	\$ 70,350
ALTURA PREPARATORY SCHOOL	\$ 190,000	\$ 100,000	\$ -	\$ 100,000
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
ASK ACADEMY CHARTER SCHOOL	\$ 544,000	\$ 235,300	\$ -	\$ 235,300
CESAR CHAVEZ COMM. SCHOOL	\$ 478,250	\$ 212,383	\$ -	\$ 212,383
CIEN AGUAS CHARTER	\$ 507,750	\$ 132,228	\$ -	\$ 132,228
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
COTTONWOOD VALLEY CHARTER	\$ 40,000	\$ 11,600	\$ -	\$ 11,600
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 502,500	\$ 227,125	\$ -	\$ 227,125
HEALTH LEADERSHIP CHARTER	\$ 375,000	\$ 166,450	\$ -	\$ 166,450
HEALTH SCIENCE ACADEMY	\$ 135,000	\$ 17,550	\$ -	\$ 17,550
INT. SCHOOL AT MESA DEL SOL	\$ 25,000	\$ 10,250	\$ -	\$ 10,250
J. PAUL TAYLOR	\$ 125,000	\$ 49,200	\$ -	\$ 49,200
LA PROMESA CHARTER SCHOOL	\$ 1,237,000	\$ 524,570	\$ -	\$ 524,570
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,344,500	\$ 644,875	\$ 49,170	\$ 595,705
MISSION ACHIEVEMENT CHARTER	\$ 315,000	\$ 126,300	\$ -	\$ 126,300
MONTESSORI CHARTER	\$ 382,500	\$ 149,775	\$ -	\$ 149,775
NEW AMERICA (LAS CRUCES)	\$ 10,000	\$ 4,300	\$ -	\$ 4,300
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 4,567,500	\$ 4,195,900	\$ -	\$ 4,195,900
RAICES DEL SABER XINACHITI	\$ 35,000	\$ 15,050	\$ -	\$ 15,050
RED RIVER VALLEY CHARTER	\$ 300,000	\$ 276,000	\$ -	\$ 276,000
SCHOOL OF DREAMS	\$ 585,000	\$ 169,500	\$ -	\$ 169,500
SOUTH VALLEY PREP	\$ 353,600	\$ 192,810	\$ 4,424	\$ 188,386
SW AERONAUTICS MATH & SCIENCE	\$ 573,000	\$ 223,220	\$ -	\$ 223,220
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 27,000	\$ -	\$ 27,000
SW SECONDARY CHARTER	\$ 677,000	\$ 270,550	\$ -	\$ 270,550
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 80,975	\$ -	\$ 80,975
TIERRA ADENTRO CHARTER	\$ 659,397	\$ 314,978	\$ -	\$ 314,978
TIERRA ENCANTADA	\$ 10,000	\$ 9,200	\$ -	\$ 9,200
TURQUOISE TRAIL CHARTER SCHOOL	\$ 135,000	\$ 122,900	\$ -	\$ 122,900
TWENTY FIRST CENTURY	\$ 300,000	\$ 192,000	\$ -	\$ 192,000
TOTALS	\$ 306,679,404	\$ 142,923,206	\$ 82,461,631	\$ 60,461,583

Section 5



New Mexico Legislature

**PUBLIC SCHOOL
CAPITAL OUTLAY
OVERSIGHT TASK
FORCE**

2019 INTERIM SUMMARY

Public School Capital Outlay Oversight Task Force 2019 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 2019, meetings were held at the State Capitol in Santa Fe on May 30, July 29, August 20, October 11 and November 18, with Senator William P. Soules as chair and Representative G. Andrés Romero as vice chair.

During the May 30, 2019 organizational meeting, task force members proposed a work plan for the 2019 interim for approval by the New Mexico Legislative Council. Joe Guillen, executive director, New Mexico School Boards Association, and chair, Public School Capital Outlay Council (PSCOC), presented to the task force. Mr. Guillen testified that several years of declining revenues resulted in PSCOC standards-based awards reaching a low point in fiscal year (FY) 2018 with awards totaling \$37.6 million and that rebounding revenue from improved oil and gas receipts increased the FY 2019 capacity for standards-based awards to approximately \$136 million.

At the July 29 meeting, J. Placido Garcia, Jr., Ph.D., former director, Legislative Education Study Committee (LESC), recounted his experiences working with the legislature to address school funding needs prior to the *Zuni* lawsuit. Dr. Garcia testified that the state equalization guarantee formula that was developed had two purposes: to equalize education funding in an objective manner and to provide for distribution of the funding in a non-categorical way to preserve school district autonomy.

Paula Tackett, former director, Legislative Council Service, provided a detailed history and overview of the tenets of the *Zuni* lawsuit and the development of the standards-based public school capital outlay process.

David Abbey, director, Legislative Finance Committee, and member, PSCOC, provided a wide range of information on federal impact aid and public school capital outlay. Mr. Abbey reported on the use of \$24 million appropriated during the 2019 legislative session to address the need for teacherages in rural school districts and for assistance to federal impact aid districts to build beyond adequacy.

At the August 20 meeting, the PSCOOTF received testimony from Jonathan Chamblin, executive director, Public School Facilities Authority (PSFA). He presented an update on the capital funding formula for public schools in New Mexico and explained the history of the funding formula. Mr. Chamblin presented a summary of the new Phase 2 funding formula implementation and reported that in FY 2020, 62 school districts decreased their state match, 24 districts increased their state match and three districts experienced no change.

Ovidiu Viorica, senior technology projects manager, PSFA, presented an update of the PSFA's broadband program. Mr. Viorica explained that network equipment must be upgraded

every five years and that the PSFA expects to provide upgrades to batches of 200 schools every year for five years before starting the process again.

At the October 11 meeting, Antonio Ortiz, director, Capital Outlay Bureau, Public Education Department, provided members with a review of the Public School Capital Improvements Act. Mr. Ortiz noted that the original legislation contained a limited range of allowable capital improvement uses, but the act has been subsequently amended to allow for multiple current uses, including changes made to the state-local match formula.

Cassandra Cano, programs support manager, PSFA, and Mr. Chamblin provided information regarding legislative appropriations and offsets, local match reductions and local match advances. Mr. Chamblin explained the offset mechanism applied to direct appropriations made by the legislature to school districts, and he noted that the importance of the mechanism is to better equalize state funding of capital requests.

Mr. Abbey and Marit Rogne, senior fiscal analyst, LESC, reviewed the constitutional requirement for a uniform and sufficient public education system and the efforts made over time to enact such a system. PSCOOTF members discussed changes that have been made over time to the average Facility Condition Index (FCI) and whether the FCI is a complete indicator of the needs of federal impact aid districts.

At the November 18, 2019 meeting, the task force endorsed two draft bills. One of the endorsed bills would change the formula of maximum annual expenditures for core administrative functions of the PSFA from a three-year average to a five-year average of the previous year awards made by the PSCOC. The other proposed bill endorsed by the PSCOOTF would provide for a change in the state match to \$120 per program unit and would provide for an annual adjustment based on changes to the consumer price index.

BACKGROUND

Background

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

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

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

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

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

1998 - 2003

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

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

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

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

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

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

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

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

2004 Legislation

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

2005 Legislation

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

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

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

2005 Interim and 2006 Legislation

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

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

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

Additional legislation passed and signed into law:

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

2006 Interim and 2007 Legislation

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

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

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

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

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

2007 Interim and 2008 Legislation

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

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

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

2008 Interim and 2009 Legislation

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

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

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

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

rural high schools that passed in the 2008 session.

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

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

2009 Interim and 2010 Legislation

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

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

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

2010 Interim and 2011 Legislation

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

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

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

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

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

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

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

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

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

2011 Interim and 2012 Legislation

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

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

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

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

2012 Interim and 2013 Legislation

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

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

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

2013 Interim and 2014 Legislation

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

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

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

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

2014 Interim and 2015 Legislation

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

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

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

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

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

2015 Interim and 2016 Legislation

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

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

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

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

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

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

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

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

Section 6

ELEVENTH JUDICIAL DISTRICT COURT
COUNTY OF MCKINLEY
STATE OF NEW MEXICO

Rf-;E\√_D
0":+;:ç E:: "r/q:::c.y G""CICDPL
2002 JAN J 5 AM 8: 3..

NO: CV-98014-11

THE ZUNI PUBLIC SCHOOL DISTRICT, et al.,

Plalndffs,

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

Plalndff-Intervenors

v.

THE STATE OF NEW MEXICO, et al.

Defendants

REPORT of SPEOAL MASTER

Introduction and Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

Paul Cassidy, Financial Analyst,

Margaret Garda, Zuni School Board Member,

Janet Peacock, Chief Economist for the Legislative Council Services,

David Cockerham, Zuni Superintendent of Schools,

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

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

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

Kenneth Martinez, State Senator,

Lany Binkley, Financial Officer, City of Gallup,

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

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

Paula Tackett, Director, State Legislative Council, and

Chair, Public School Capital Outlay Council

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

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

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

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

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

Findings of Fact

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).

111.
()

IV

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

V

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

(-)

VI

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

()

VII

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

VIII

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

1998 - \$17.5 million

1999 - \$33.5 million

2000 \$33 million

2001 - \$103 million

2002 - \$118 million

IX

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

Grants-Cbola - \$4,950,000

Gallup-McKinley- \$5,200,000

Zun, I— — — — . Se.89-1, '23...00#,1.000ia.a-

Total - \$19,380,000

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

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

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

X

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

XI

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

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

XII

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

XIII

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

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

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

XIV

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

XV

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

XVI

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

XVII

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

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

XVIII

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

XIX

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

XX

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

XXI

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

Conclusions of Law

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

II

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

III

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

IV

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

Respectfully submitted,

Dan A. McKinnon, III
January 14, 2002

Certificate of Service

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


Dan A. McKinnon, III

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

DISTRICT COURT
MCKINLEY COUNTY
N.M.

THE ZUNI PUBLIC SCHOOL DISTRICT
Plaintiffs,

2002 MAY 30 A II: 2C\

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

Plaintiffs-Intervenors

RECEIVED
OFFICE OF ATTORNEY GENERAL
2002 JUN - 20 AM 9:07

-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

ORDER APPROVING REPORT OF SPECIAL MASTER

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

Background

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

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

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

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

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

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

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

Standard Of Review

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

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

Further,

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

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

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

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

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

Report of Special Master

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

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

Findings of Special Master

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

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

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

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

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

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

WHEREUPON, it is;

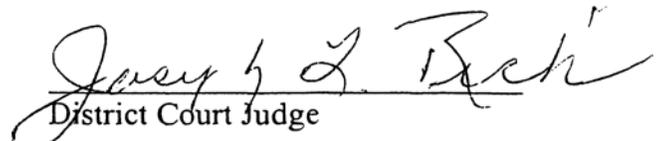
ORDERED, ADJUDGED AND DECREED as follows:

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

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

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

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


District Court Judge

Impact Aid Districts

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

Section 7

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

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

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

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

DETAILS ON STATE SOURCES OF REVENUE:

Public School Capital Improvements Act:

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

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

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

Public School Capital Outlay Act:

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

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

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

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

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

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

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

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

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

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

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

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

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

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

NMCI Ranking Categories and Weights:

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

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

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

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

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

Lease Assistance Payments:

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

Direct Legislative Appropriations:

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

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

Example of How the Legislative Offset Works:

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

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

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

DETAILS ON LOCAL SOURCES OF REVENUES:

Local General Obligation (GO) Bonds:

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

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

Public School Capital Improvements Act:

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

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

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

The Public School Buildings Act:

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

HB33 funds may only be used to:

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

Appendix 1

A Primer on Public School Capital Outlay Funding in New Mexico

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

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

Educational Technology Equipment Act:

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

Public Building Energy Efficiency and Water Conservation Act:

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

DETAILS ON FEDERAL SOURCES OF REVENUES

Impact Aid Funds:

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

Forest Reserve Funds:

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

DETAILS ON MISCELLANEOUS SOURCES OF REVENUES

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

Section 8

PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES

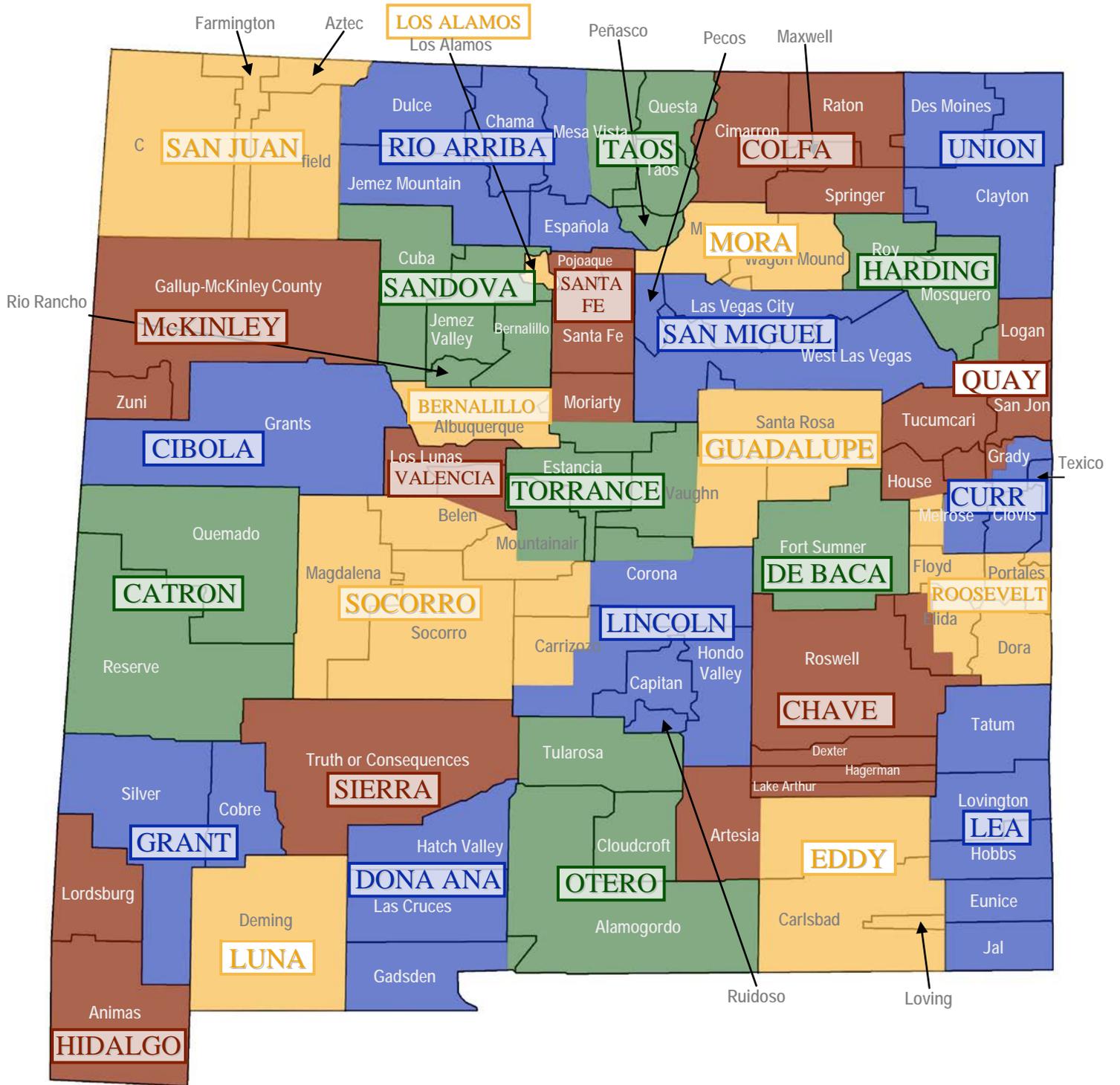
Funding Source	Voter Approval?	Maximum Levied	Time	Receipt of Payments	Repay w/ Interest?	Applies to Charter Schools?	Specify Projects?	Include Maintenance?	Yield Control?
G.O. Bonds (22-18-1 <i>et seq.</i> NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds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

Public School Capital Outlay Statutory Guide

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

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

New Mexico School Districts with Counties



Section 9



NEW MEXICO DEPARTMENT OF
FINANCE & ADMINISTRATION

**LOCAL GOVERNMENT DIVISION
BUDGET AND FINANCE BUREAU
PROPERTY TAX FACTS FOR TAX YEAR 2019**

Contents

Introduction	3
Table and Chart Notes	4-8

Tables:

1 Net Taxable Value by County	9
2 Property Tax Obligations by County	9
3 Distribution of New Mexico Property Tax Obligations by Recipient	10
4 Percentage Distribution -- Uses of Property Tax Obligations by Major Recipients	10
5 Distribution of Net Taxable Value in and Outside Municipalities	10
6 Weighted Average Property Tax Rates by County.....	11
7 Approximate Property Tax Obligations as a Percent of Net Taxable Value by County	11
8 County Operating Rates -- Imposed, Actual and Remaining Authority	12
9 Per Capita Obligations by County.....	13
10 County Property Tax Collection Rates	13
11 Net Taxable by County, Percent of Statewide Total and Rank.....	14
12 Obligations by County, Percent of Statewide Total and Rank.....	14
13 Net Taxable Value by County, Percent of County Total	15
14 Obligations by County, Percent of County Total	15
15 Obligations for County Operating Purposes by County.....	16
16 Obligations for County Debt Service Purposes.....	16
17 Rates by Location.....	18
17 Rates by Location (continued)	19
18 New Mexico's 105 Municipalities –Their Associated Counties.....	20
19 Municipal Operating Rates – Imposed, Actual and Remaining Authority	21
20 Net Taxable Value by Municipality.....	22
20 Net Taxable Value by Municipality (continued)	23
21 Obligations for Operating Purposes by Municipality.....	24
21 Obligations for Operating Purposes by Municipality (continued)	25
22 Obligations for Debt Service Purposes by Municipality	26

Figures:

1 Population by County	6
2 Rate Location Map	17

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 \$66.5 billion in Tax Year 2019². Approximately \$37.2 billion (56.0%) consists of residential property. Roughly 28.6% or \$19.0 billion consists of traditional nonresidential property. The remaining 15.4% or 10.2 billion is property associated with mineral extraction, property commonly referred to as ad valorem production and production equipment.³

Table 2: Obligations by County

In Tax Year 2019 the property tax system is expected to generate approximately \$1.987 billion in tax obligations revenues assuming 100% collection.⁴ The distribution within property categories is similar to that of net taxable value with 57.0% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (30.0%) and mineral extraction production and equipment (13.0%).

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: 30.6% to counties; 14.0% to municipalities; 32.9% to school districts; 10.0% to higher education and 7.9% to hospitals and other entities. About 4.6% of the revenues have financed voter-approved capital construction projects administered by the State Board of Finance. The distributions vary annually in response to rate changes authorized by voters and governing bodies – primarily municipal councils and county commissions. Distributions also vary substantially with property location, as shown in later sections of this report.

Table 4: Uses of Property Tax Obligations by Major Recipients

Data in this table portray the distribution of recipient uses calculated from figures in Table 3. Approximately 91.2% and 66.1% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 7.2% and 32.1% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.7%, 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 52.4% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 47.6% of this total. 72.3% of the net taxable value in municipalities is residential property, and 27.7% is nonresidential. Conversely, only 38.0% of the net taxable value outside municipalities is residential and 62.0% is non-residential. Of the \$66.5 billion in total net taxable value, 56.0% is residential, and 44.0% 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.

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

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

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

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

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

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

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

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

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

Table 9: Per Capita Obligations by County

Obligations per person average about \$946 statewide. High per capita figures for a particular jurisdiction typically reflect high rates or high taxable values of properties to which the rates are applied. High figures for Harding County, for example, reflect its extremely small population, coupled with relatively high ad valorem tax collections. The large Lincoln County tax per capita amount is probably due to absentee property ownership in Lincoln's resort areas. The tax per person is simply the total tax obligations associated with properties in a given area divided by the population of permanent residents in the area. The figure is high when much of the property in a particular area is owned by individuals who do not live in the area.

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

Table 10 County Collection Rates

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

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

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.27% of the state’s population.

That county’s total net taxable value of property taxpayers represents only 25.5% of the state’s total. When ad valorem production and equipment value is excluded in the net taxable value total, Bernalillo County net taxable value totals approximately 30.1% of the statewide total, (which is very close to the county’s share of the state population). The largest concentration of mineral extraction properties are in, Eddy, Lea, San Juan and Rio Arriba counties. However, very small portions of the state’s residential tax base are in these counties. Perhaps the most dramatic data in Table 12 is the 46.6% 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 56.65% of the state’s population but pay about 75.0% of its residential property taxes.

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

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	678,216	1	32.27%	McKinley	71,242	7	3.39%
Catron	3,518	31	0.17%	Mora	4,505	27	0.21%
Chaves	64,811	10	3.08%	Otero	66,887	9	3.18%
Cibola	27,103	17	1.29%	Quay	8,368	26	0.40%
Colfax	12,147	24	0.58%	Rio Arriba	39,118	13	1.86%
Curry	50,028	12	2.38%	Roosevelt	19,356	20	0.92%
De Baca	1,805	32	0.09%	San Juan	128,046	5	6.09%
Dona Ana	217,401	2	10.34%	San Miguel	28,030	15	1.33%
Eddy	58,162	11	2.77%	Sandoval	145,153	4	6.91%
Grant	27,628	16	1.31%	Santa Fe	149,813	3	7.13%
Guadalupe	4,381	28	0.21%	Sierra	11,119	25	0.53%
Harding	698	33	0.03%	Socorro	17,108	22	0.81%
Hidalgo	4,315	29	0.21%	Taos	32,907	14	1.57%
Lea	70,832	8	3.37%	Torrance	15,811	23	0.75%
Lincoln	19,548	19	0.93%	Union	4,163	30	0.20%
Los Alamos	18,809	21	0.89%	Valencia	76,064	6	3.62%
Luna	24,635	18	1.17%	TOTAL	2,101,727		100.00%

*Source: New Mexico County Populations from UNM GPS 2018 Population Estimates by Counties
<https://gps.unm.edu/pru/estimates>

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

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. About 85.7% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 6.5% in Harding County. Ad Valorem production and equipment represents 61.7% of net taxable value in Eddy County and 68.7% in Lea County. Differences in relative shares of obligations, compared to net taxable value among counties, reflect 1) impacts of the yield control formula; 2) number of jurisdictions that extend across state lines; and 3) impacts of some tax collecting entities, (i.e. various community colleges) not imposing taxes in all jurisdictions within a particular county.

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

Obligations for operating purposes range from a high of \$134.1 million in Bernalillo County to a low of \$847.0 thousand in De Baca County. On a statewide per capita basis, obligations average about \$264. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$21.4 million and Santa Fe County is second at approximately \$15.8 million.

Figure 2: Rate Location Map (Page 17)

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

Table 17: Rates by Location

Table 17 reflects over 500 rate totals in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 42.034 and 46.831 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 8.929 mills. The lowest nonresidential rate of 14.172 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (40.831 mills), applies to properties within the City of Eunice in Lea County. The lowest, (14.210 mills), is applied to properties in an unincorporated area of Chaves County.

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

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

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

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

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

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

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

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

Department of Finance and Administration
Local Government Division
2019 Property Tax Facts

Table 20: Net Taxable Value by Municipality

Net taxable value of New Mexico's municipalities totals \$34.9 billion, if Los Alamos is not included, and \$35.7 billion if Los Alamos is included in the total. That value represents approximately 53.6% of the state's total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of \$13.9 billion in Albuquerque, to a low of \$712.0 thousand in Grady. Net taxable value is less than \$1 million in each of 3 municipalities: (Grady, Grenville and House). Net taxable value is distributed between \$1 million and \$10 million in 27 municipalities, between \$10 million and \$100 million in 41 municipalities and between \$100 million and \$1 billion plus in 35 municipalities. There are 106 incorporated municipalities in the state.

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

Municipal operating revenues will total approximately \$183.4 million in 2019 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$88.7 million, which is slightly less than half of the \$183.4 million municipal total in 2019. Rio Rancho's approximate \$17.4 million in obligations for operating purposes was the state's next largest amount in 2019. Anthony, Kirtland, and Los Ranchos de Albuquerque did not impose operating rates in Tax Year 2019.

Only 19 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 76.5% of this debt is paid by owners of residential property. The resulting approximately \$89.0 million in obligations represents about 4.48% of statewide property tax obligations.

**Department of Finance and Administration
Property Tax Facts 2019 Tax Year**

**Table 1
Net Taxable Value for Property Tax Purposes by New Mexico County 2019 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$16,952,351,679	\$13,183,905,966	\$3,768,445,713	\$16,952,351,679			
Catron	\$128,086,710	\$81,897,313	\$46,189,397	\$128,086,710			
Chaves	\$1,288,173,029	\$704,152,082	\$536,991,533	\$1,241,143,615	\$38,140,786	\$8,888,628	\$47,029,414
Cibola	\$360,429,892	\$149,708,871	\$210,721,021	\$360,429,892			
Colfax	\$657,720,407	\$405,869,170	\$225,688,591	\$631,557,761	\$21,574,564	\$4,588,082	\$26,162,646
Curry	\$953,685,323	\$590,348,700	\$363,336,623	\$953,685,323			
De Baca	\$93,632,516	\$17,507,341	\$76,125,175	\$93,632,516			
Dona Ana	\$4,589,998,699	\$3,219,310,096	\$1,370,688,603	\$4,589,998,699			
Eddy	\$6,496,325,704	\$759,778,890	\$1,728,839,059	\$2,488,617,949	\$3,262,628,873	\$745,078,882	\$4,007,707,755
Grant	\$834,793,726	\$446,654,930	\$210,370,854	\$657,025,784	\$177,767,942		\$177,767,942
Guadalupe	\$173,380,145	\$35,161,484	\$138,218,661	\$173,380,145			
Harding	\$86,110,889	\$5,577,074	\$57,654,225	\$63,231,299	\$18,832,670	\$4,046,921	\$22,879,590
Hidalgo	\$179,086,439	\$26,247,859	\$152,838,580	\$179,086,439			
Lea	\$7,067,438,527	\$644,003,079	\$1,570,902,547	\$2,214,905,626	\$3,926,179,876	\$926,353,025	\$4,852,532,901
Lincoln	\$1,331,436,563	\$931,655,958	\$399,780,605	\$1,331,436,563			
Los Alamos	\$793,533,630	\$679,828,420	\$113,705,210	\$793,533,630			
Luna	\$611,725,058	\$264,110,091	\$347,614,967	\$611,725,058			
McKinley	\$811,456,844	\$252,220,358	\$558,938,669	\$811,159,027	\$234,242	\$63,575	\$297,817
Mora	\$143,617,342	\$78,826,027	\$64,791,315	\$143,617,342			
Otero	\$1,229,359,648	\$834,314,985	\$395,044,663	\$1,229,359,648			
Quay	\$231,752,436	\$96,194,765	\$133,738,699	\$229,933,464	\$1,497,422	\$321,550	\$1,818,972
Rio Arriba	\$1,268,456,259	\$513,304,705	\$322,519,746	\$835,824,451	\$351,057,186	\$81,574,622	\$432,631,808
Roosevelt	\$410,637,830	\$183,937,855	\$215,140,502	\$399,078,357	\$9,450,922	\$2,108,551	\$11,559,473
San Juan	\$3,814,098,088	\$1,490,923,993	\$1,686,632,655	\$3,177,556,648	\$517,200,320	\$119,341,120	\$636,541,440
San Miguel	\$636,513,990	\$429,374,542	\$207,139,448	\$636,513,990			
Sandoval	\$3,710,601,626	\$2,846,885,169	\$816,643,029	\$3,663,528,198	\$37,559,286	\$9,514,142	\$47,073,428
Santa Fe	\$7,466,107,560	\$5,846,890,252	\$1,619,217,308	\$7,466,107,560			
Sierra	\$316,778,014	\$186,969,204	\$129,808,810	\$316,778,014			
Socorro	\$284,170,213	\$147,957,717	\$136,212,496	\$284,170,213			
Taos	\$1,525,534,477	\$946,633,245	\$578,901,232	\$1,525,534,477			
Torrance	\$419,275,786	\$177,258,437	\$242,017,349	\$419,275,786			
Union	\$175,328,432	\$40,823,513	\$121,689,569	\$162,513,082	\$10,588,542	\$2,226,809	\$12,815,350
Valencia	\$1,519,144,756	\$1,053,301,098	\$465,843,658	\$1,519,144,756			
Total	\$66,560,742,238	\$37,271,533,189	\$19,012,390,512	\$56,283,923,701	\$8,372,712,631	\$1,904,105,905	\$10,276,818,537
Percent	100.0	56.0	28.6	84.6	12.6	2.9	15.4

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 2019 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$696,496,662	\$526,674,655	\$169,822,007	\$696,496,662			
Catron	\$2,237,863	\$1,375,351	\$862,512	\$2,237,863			
Chaves	\$29,846,359	\$15,013,771	\$13,720,865	\$28,734,636	\$900,986	\$210,737	\$1,111,723
Cibola	\$11,859,928	\$4,561,436	\$7,298,492	\$11,859,928			
Colfax	\$17,449,740	\$10,850,977	\$6,022,122	\$16,873,099	\$475,529	\$101,112	\$576,641
Curry	\$21,609,186	\$13,555,835	\$8,053,351	\$21,609,186			
De Baca	\$2,055,765	\$410,982	\$1,644,782	\$2,055,765			
Dona Ana	\$138,449,786	\$93,299,476	\$45,150,310	\$138,449,786			
Eddy	\$141,641,778	\$16,914,229	\$39,170,753	\$56,084,982	\$69,679,433	\$15,877,363	\$85,556,796
Grant	\$16,213,262	\$7,428,007	\$4,711,597	\$12,139,604	\$4,073,658		\$4,073,658
Guadalupe	\$4,770,292	\$933,240	\$3,837,052	\$4,770,292			
Harding	\$2,171,371	\$111,336	\$1,465,942	\$1,577,278	\$489,036	\$105,057	\$594,093
Hidalgo	\$3,798,699	\$499,796	\$3,298,903	\$3,798,699			
Lea	\$200,366,482	\$17,117,081	\$46,995,408	\$64,112,489	\$110,250,696	\$26,003,297	\$136,253,992
Lincoln	\$32,334,183	\$21,551,099	\$10,783,084	\$32,334,183			
Los Alamos	\$20,135,882	\$16,938,605	\$3,197,277	\$20,135,882			
Luna	\$14,082,213	\$5,954,439	\$8,127,774	\$14,082,213			
McKinley	\$26,990,623	\$8,231,186	\$18,750,122	\$26,981,308	\$7,327	\$1,989	\$9,315
Mora	\$2,511,279	\$1,118,181	\$1,393,098	\$2,511,279			
Otero	\$30,493,592	\$19,207,620	\$11,285,972	\$30,493,592			
Quay	\$5,871,531	\$2,256,608	\$3,576,746	\$5,833,354	\$31,428	\$6,749	\$38,177
Rio Arriba	\$30,809,833	\$10,210,018	\$8,839,980	\$19,049,998	\$9,562,420	\$2,197,415	\$11,759,835
Roosevelt	\$9,309,739	\$4,251,611	\$4,828,560	\$9,080,171	\$187,561	\$42,007	\$229,568
San Juan	\$97,845,174	\$36,200,520	\$44,334,270	\$80,534,790	\$14,066,756	\$3,243,628	\$17,310,385
San Miguel	\$15,286,300	\$9,163,051	\$6,123,249	\$15,286,300			
Sandoval	\$121,135,222	\$91,664,674	\$28,193,446	\$119,858,120	\$1,018,983	\$258,119	\$1,277,102
Santa Fe	\$188,358,663	\$137,051,366	\$51,307,298	\$188,358,663			
Sierra	\$7,555,986	\$4,364,254	\$3,191,732	\$7,555,986			
Socorro	\$8,760,870	\$4,488,803	\$4,272,067	\$8,760,870			
Taos	\$29,020,233	\$15,520,625	\$13,499,608	\$29,020,233			
Torrance	\$9,782,925	\$4,244,268	\$5,538,657	\$9,782,925			
Union	\$3,951,694	\$884,151	\$2,781,965	\$3,666,117	\$235,955	\$49,622	\$285,577
Valencia	\$44,394,051	\$29,346,325	\$15,047,726	\$44,394,051			
Total	\$1,987,597,166	\$1,131,393,575	\$597,126,729	\$1,728,520,304	\$210,979,768	\$48,097,093	\$259,076,862
Percent	100.0	57.0	30.0	87.0	10.6	2.4	13.0

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

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

Department of Finance and Administration
Property Tax Facts 2019 Tax Year

Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2019 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	\$90,525,638	\$50,689,285	\$25,859,880	\$13,976,473	4.6	2.6	1.3	0.7
County Operating	\$55,643,405	\$259,994,181	\$200,020,168	\$95,629,056	28.0	13.1	10.1	4.8
County Debt Service	\$43,894,083	\$33,536,068	\$10,121,564	\$236,451	2.2	1.7	0.5	0.0
County Other	\$9,410,311	\$6,160,651	\$2,928,662	\$320,999	0.5	0.3	0.1	0.0
Total County	\$608,947,799	\$299,690,900	\$213,070,393	\$96,186,506	30.6	15.1	10.7	4.8
Municipal Operating	\$183,468,545	\$129,959,997	\$52,963,882	\$544,667	9.2	6.5	2.7	0.0
Municipal Debt Service	\$89,072,201	\$68,174,895	\$20,896,797	\$509	4.5	3.4	1.1	0.0
Municipal Other	\$4,882,370	\$3,427,675	\$1,454,695	\$0	0.2	0.2	0.1	0.0
Total Municipal	\$277,423,116	\$201,562,568	\$75,315,373	\$545,176	14.0	10.1	3.8	0.0
School District Operating	\$24,393,187	\$10,017,265	\$9,250,670	\$5,125,252	1.2	0.5	0.5	0.3
School District Debt Service	\$332,830,610	\$191,534,237	\$99,456,139	\$41,840,235	16.7	9.6	5.0	2.1
School District Capital Improvemen	\$130,617,854	\$72,609,388	\$37,480,596	\$20,527,870	6.6	3.7	1.9	1.0
School District HB-33	\$129,428,354	\$77,724,809	\$32,457,143	\$19,246,402	6.5	3.9	1.6	1.0
School District Educational Technology	\$36,475,541	\$18,181,067	\$9,837,352	\$8,457,122	1.8	0.9	0.5	0.4
Total School District	\$653,745,547	\$370,066,766	\$188,481,900	\$95,196,881	32.9	18.6	9.5	4.8
Higher Education Operating	\$165,363,072	\$84,181,576	\$45,784,347	\$35,397,149	8.3	4.2	2.3	1.8
Higher Education Debt Service	\$33,373,510	\$24,033,082	\$8,958,131	\$382,297	1.7	1.2	0.5	0.0
Total Higher Education	\$198,736,582	\$108,214,658	\$54,742,478	\$35,779,446	10.0	5.4	2.8	1.8
Hospital Operating	\$156,245,664	\$100,790,628	\$38,914,409	\$16,540,627	7.9	5.1	2.0	0.8
Hospital Debt Service	\$1,551,175	\$205,994	\$493,428	\$851,754	0.1	0.0	0.0	0.0
Total Hospitals	\$157,796,840	\$100,996,622	\$39,407,838	\$17,392,380	7.9	5.1	2.0	0.9
Conservancy Districts*	\$421,644	\$172,778	\$248,867	\$0	0.0	0.0	0.0	0.0
Grand Total	\$1,987,597,166	\$1,131,393,575	\$597,126,729	\$259,076,862	100.0	56.9	30.0	13.0

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 2019 Tax Year

	Total	Residential	Non-Residential	Ad Valorem Production & Equipment
State Obligations				
Percent Funding Debt Service	100.0	100.0	100.0	100.0
County Obligations -- Percent Funding:				
Operations	91.2	86.8	93.9	99.4
Debt Service	7.2	11.2	4.8	0.2
Other	1.6	2.0	1.3	0.4
Total	100.0	100.0	100.0	100.0
Municipal Obligations -- Percent Funding:				
Operations	66.1	64.5	70.3	99.9
Debt Service	32.1	33.8	27.7	0.1
Other	1.8	1.7	2.0	0.0
Total	100.0	100.0	100.0	100.0
School District Obligations -- Percent Funding:				
Operations	3.7	2.7	4.9	5.4
Debt Service	51.0	51.7	52.8	43.9
Capital Improvement	20.0	19.6	19.9	21.6
School Building (HB-33)	19.8	21.0	17.2	20.2
Education Technology	5.5	5.0	5.2	8.9
Total	100.0	100.0	100.0	100.0
Higher Education Obligations -- Percent Funding:				
Operations:	83.2	77.8	83.6	98.9
Debt Service	16.8	22.2	16.4	1.1
Total	100.0	100.0	100.0	100.0
Hospital Obligations -- Percent Funding:				
Operations:	99.0	99.8	98.7	95.1
Debt Service	1.0	0.2	1.3	4.9
Total	100.0	100.0	100.0	100.0

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

Table 5: Distribution of Net Taxable Value In and Outside of Municipalities 2019 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$25,227,729,247	\$12,043,803,942	\$37,271,533,189
Percent of Total Residential	67.7	32.3	100.0
Non-residential	\$9,657,955,360	\$19,631,253,689	\$29,289,209,049
Percent of Total Nonresidential	33.0	67.0	100.0
Totals	\$34,885,684,607	\$31,675,057,631	\$66,560,742,238
Percent of Total	52.4	47.6	100.0
Percent Residential	72.3	38.0	56.0
Percent Nonresidential	27.7	62.0	44.0
Total	100.0	100.0	100.0

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

Department of Finance and Administration
Property Tax Facts 2019 Tax Year

Table 6: Weighted Average Property Tax Rates by County in Mills^{1,2}
2019 Tax Year

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.948	45.064	N/A	N/A
Catron	16.794	18.673	N/A	N/A
Chaves	21.322	25.551	23.623	23.709
Cibola	30.469	34.636	N/A	N/A
Colfax	26.735	26.683	22.041	22.038
Curry	22.962	22.165	N/A	N/A
De Baca	23.475	21.606	N/A	N/A
Dona Ana	28.981	32.940	N/A	N/A
Eddy	22.262	22.657	21.357	21.310
Grant	16.630	22.397	22.916	N/A
Guadalupe	26.542	27.761	N/A	N/A
Harding	19.963	25.426	25.967	25.960
Hidalgo	19.041	21.584	N/A	N/A
Lea	26.579	29.916	28.081	28.071
Lincoln	23.132	26.973	N/A	N/A
Los Alamos	24.916	28.119	N/A	N/A
Luna	22.545	23.382	N/A	N/A
McKinley	32.635	33.546	31.278	31.278
Mora	14.185	21.501	N/A	N/A
Otero	23.022	28.569	N/A	N/A
Quay	23.459	26.744	20.988	20.988
Rio Arriba	19.891	27.409	27.239	26.937
Roosevelt	23.114	22.444	19.846	19.922
San Juan	24.281	26.286	27.198	27.179
San Miguel	21.340	29.561	N/A	N/A
Sandoval	32.198	34.524	27.130	27.130
Santa Fe	23.440	31.686	N/A	N/A
Sierra	23.342	24.588	N/A	N/A
Socorro	30.338	31.363	N/A	N/A
Taos	16.396	23.319	N/A	N/A
Torrance	23.944	22.885	N/A	N/A
Union	21.658	22.861	22.284	22.284
Valencia	27.861	32.302	N/A	N/A
Mean	30.355	31.407	25.198	25.260
Median	23.342	26.683	23.623	24.834

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
2019 Tax Year

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.332	1.502	N/A	N/A	1.370
Catron	0.560	0.622	N/A	N/A	0.582
Chaves	0.711	0.852	0.787	0.790	0.772
Cibola	1.016	1.155	N/A	N/A	1.097
Colfax	0.891	0.889	0.735	0.735	0.884
Curry	0.765	0.739	N/A	N/A	0.755
De Baca	0.782	0.720	N/A	N/A	0.732
Dona Ana	0.966	1.098	N/A	N/A	1.005
Eddy	0.742	0.755	0.712	0.710	0.727
Grant	0.554	0.747	0.764	N/A	0.647
Guadalupe	0.885	0.925	N/A	N/A	0.917
Harding	0.665	0.848	0.866	0.865	0.841
Hidalgo	0.635	0.719	N/A	N/A	0.707
Lea	0.886	0.997	0.936	0.936	0.945
Lincoln	0.771	0.899	N/A	N/A	0.810
Los Alamos	0.831	0.937	N/A	N/A	0.846
Luna	0.752	0.779	N/A	N/A	0.767
McKinley	1.088	1.118	1.043	1.043	1.109
Mora	0.473	0.717	N/A	N/A	0.583
Otero	0.767	0.952	N/A	N/A	0.827
Quay	0.782	0.891	0.700	0.700	0.845
Rio Arriba	0.663	0.914	0.908	0.898	0.810
Roosevelt	0.770	0.748	0.662	0.664	0.756
San Juan	0.809	0.876	0.907	0.906	0.855
San Miguel	0.711	0.985	N/A	N/A	0.801
Sandoval	1.073	1.151	0.904	0.904	1.088
Santa Fe	0.781	1.056	N/A	N/A	0.841
Sierra	0.778	0.820	N/A	N/A	0.795
Socorro	1.011	1.045	N/A	N/A	1.028
Taos	0.547	0.777	N/A	N/A	0.634
Torrance	0.798	0.763	N/A	N/A	0.778
Union	0.722	0.762	0.743	0.743	0.751
Valencia	0.929	1.077	N/A	N/A	0.974
Total	1.012	1.047	0.840	0.842	0.995

Information source: calculated from DFA rate certificate files

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

Property Tax Facts 2019 Tax Year

Table 8
New Mexico County Operating Rates -- Imposed and
Remaining Authority in Mills 2019 Tax Year

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority ¹
Bernalillo	7.105	10.750	N/A	10.750	1.100
Catron	10.264	11.850	N/A	11.850	0.000
Chaves	5.417	10.350	10.350	10.350	1.500
Cibola	8.486	11.850	N/A	11.850	0.000
Colfax	10.951	11.850	11.850	11.850	0.000
Curry	9.468	9.850	N/A	9.850	2.000
De Baca	10.018	8.823	N/A	11.850	0.000
Dona Ana	9.253	11.850	N/A	11.850	0.000
Eddy	5.613	7.500	7.500	7.500	4.350
Grant	6.433	11.850	11.850	11.850	0.000
Guadalupe	9.417	11.850	N/A	11.850	0.000
Harding	8.115	10.850	10.850	10.850	1.000
Hidalgo	9.369	11.850	N/A	11.850	0.000
Lea	7.110	10.600	10.600	10.600	1.250
Lincoln	5.285	8.850	N/A	11.600	0.250
Los Alamos	5.640	8.569	N/A	8.850	3.000
Luna	10.004	11.850	N/A	11.850	0.000
McKinley	7.122	11.850	11.850	11.850	0.000
Mora	7.354	11.850	N/A	11.850	0.000
Otero	6.921	11.850	N/A	11.850	0.000
Quay	7.664	10.350	10.350	11.850	0.000
Rio Arriba	4.914	11.850	11.850	11.850	0.000
Roosevelt	10.611	11.850	11.850	11.850	0.000
San Juan	6.436	8.000	8.500	8.500	3.350
San Miguel	5.379	11.718	N/A	11.850	0.000
Sandoval	6.493	10.350	10.350	10.350	1.500
Santa Fe	5.799	11.850	N/A	11.850	0.000
Sierra	10.308	11.850	N/A	11.850	0.000
Socorro	9.798	11.850	N/A	11.850	0.000
Taos	6.102	11.850	N/A	11.850	0.000
Torrance	11.850	11.850	N/A	11.850	0.000
Union	6.845	9.150	9.150	9.150	2.700
Valencia	7.091	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 2019 Tax Year

Table 9
Per Capita Property Tax Obligations by New Mexico County 2019 Tax Year

County	Estimated Population, 2018 ¹	Per Capita Annual Property Tax Obligations ²				Ad Valorem: ³		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	678,216	\$1,027	\$777	\$250	\$1,027			
Catron	3,518	\$636	\$391	\$245	\$636			
Chaves	64,811	\$461	\$232	\$212	\$443	\$14	\$3	\$17
Cibola	27,103	\$438	\$168	\$269	\$438			
Colfax	12,147	\$1,437	\$893	\$496	\$1,389	\$39	\$8	\$47
Curry	50,028	\$432	\$271	\$161	\$432			
De Baca	1,805	\$1,139	\$228	\$911	\$1,139			
Dona Ana	217,401	\$637	\$429	\$208	\$637			
Eddy	58,162	\$2,435	\$291	\$673	\$964	\$1,198	\$273	\$1,471
Grant	27,628	\$587	\$269	\$171	\$439	\$147		\$147
Guadalupe	4,381	\$1,089	\$213	\$876	\$1,089			
Harding	698	\$3,111	\$160	\$2,100	\$2,260	\$701	\$151	\$851
Hidalgo	4,315	\$880	\$116	\$765	\$880			
Lea	70,832	\$2,829	\$242	\$663	\$905	\$1,557	\$367	\$1,924
Lincoln	19,548	\$1,654	\$1,102	\$552	\$1,654			
Los Alamos	18,809	\$1,071	\$901	\$170	\$1,071			
Luna	24,635	\$572	\$242	\$330	\$572			
McKinley	71,242	\$379	\$116	\$263	\$379	\$0	\$0	\$0
Mora	4,505	\$557	\$248	\$309	\$557			
Otero	66,887	\$456	\$287	\$169	\$456			
Quay	8,368	\$702	\$270	\$427	\$697	\$4	\$1	\$5
Rio Arriba	39,118	\$788	\$261	\$226	\$487	\$244	\$56	\$301
Roosevelt	19,356	\$481	\$220	\$249	\$469	\$10	\$2	\$12
San Juan	128,046	\$764	\$283	\$346	\$629	\$110	\$25	\$135
San Miguel	28,030	\$545	\$327	\$218	\$545			
Sandoval	145,153	\$835	\$632	\$194	\$826	\$7	\$2	\$9
Santa Fe	149,813	\$1,257	\$915	\$342	\$1,257			
Sierra	11,119	\$680	\$393	\$287	\$680			
Socorro	17,108	\$512	\$262	\$250	\$512			
Taos	32,907	\$882	\$472	\$410	\$882			
Torrance	15,811	\$619	\$268	\$350	\$619			
Union	4,163	\$949	\$212	\$668	\$881	\$57	\$12	\$69
Valencia	76,064	\$584	\$386	\$198	\$584			
Total/Average	2,101,727	\$946	\$538	\$284	\$822	\$100	\$23	\$123

¹Source: New Mexico County Populations from UNM GPS 2018 Population Estimates by Counties
<https://gps.unm.edu/pru/estimates>

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

Table 10
Property Tax Collection Rate by County 2019 Tax Year

County	Collection Rate*		County	Collection Rate*
	Rate*	County		
Bernalillo	97.55%	McKinley	98.56%	
Catron	95.76%	Mora	94.33%	
Chaves	97.64%	Otero	97.08%	
Cibola	93.64%	Quay	95.87%	
Colfax	92.34%	Rio Arriba	93.86%	
Curry	97.95%	Roosevelt	90.50%	
De Baca	93.06%	San Juan	96.78%	
Dona Ana	95.69%	San Miguel	98.17%	
Eddy	98.40%	Sandoval	89.46%	
Grant	93.92%	Santa Fe	98.30%	
Guadalupe	97.44%	Sierra	96.29%	
Harding	99.86%	Socorro	91.87%	
Hidalgo	97.36%	Taos	91.45%	
Lea	98.17%	Torrance	94.17%	
Lincoln	97.62%	Union	96.96%	
Los Alamos	99.54%	Valencia	95.39%	
Luna	93.88%	Average	95.72%	

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 2019 Tax Year

Table 11: Net Taxable Value by New Mexico County 2019 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential					Ad Valorem				
			Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	25.5	1	35.4	1	19.8	1	30.1	1				N/A
Catron	0.2	31	0.2	27	0.2	33	0.2	31				N/A
Chaves	1.9	11	1.9	11	2.8	10	2.2	11	0.5	0.5	0.5	7
Cibola	0.5	23	0.4	24	1.1	20	0.6	23				N/A
Colfax	1.0	18	1.1	18	1.2	18	1.1	19	0.3	0.2	0.3	8
Curry	1.4	14	1.6	14	1.9	14	1.7	13				N/A
De Baca	0.1	32	0.0	32	0.4	30	0.2	32				N/A
Dona Ana	6.9	5	8.6	3	7.2	6	8.2	3				N/A
Eddy	9.8	4	2.0	10	9.1	2	4.4	6	39.0	39.1	39.0	2
Grant	1.3	15	1.2	16	1.1	21	1.2	17	2.1		1.7	5
Guadalupe	0.3	29	0.1	30	0.7	24	0.3	28				N/A
Harding	0.1	33	0.0	33	0.3	32	0.1	33	0.2	0.2	0.2	9
Hidalgo	0.3	27	0.1	31	0.8	23	0.3	27				N/A
Lea	10.6	3	1.7	13	8.3	5	3.9	7	46.9	48.7	47.2	1
Lincoln	2.0	10	2.5	8	2.1	12	2.4	10				N/A
Los Alamos	1.2	17	1.8	12	0.6	29	1.4	16				N/A
Luna	0.9	20	0.7	19	1.8	15	1.1	20				N/A
McKinley	1.2	16	0.7	20	2.9	9	1.4	15	0.0	0.0	0.0	13
Mora	0.2	30	0.2	28	0.3	31	0.3	30				N/A
Otero	1.8	13	2.2	9	2.1	13	2.2	12				N/A
Quay	0.3	26	0.3	26	0.7	26	0.4	26	0.0	0.0	0.0	12
Rio Arriba	1.9	12	1.4	15	1.7	16	1.5	14	4.2	4.3	4.2	4
Roosevelt	0.6	22	0.5	22	1.1	19	0.7	22	0.1	0.1	0.1	11
San Juan	5.7	6	4.0	5	8.9	3	5.6	5	6.2	6.3	6.2	3
San Miguel	1.0	19	1.2	17	1.1	22	1.1	18				N/A
Sandoval	5.6	7	7.6	4	4.3	7	6.5	4	0.4	0.5	0.5	6
Santa Fe	11.2	2	15.7	2	8.5	4	13.3	2				N/A
Sierra	0.5	24	0.5	21	0.7	27	0.6	24				N/A
Socorro	0.4	25	0.4	25	0.7	25	0.5	25				N/A
Taos	2.3	8	2.5	7	3.0	8	2.7	8				N/A
Torrance	0.6	21	0.5	23	1.3	17	0.7	21				N/A
Union	0.3	28	0.1	29	0.6	28	0.3	29	0.1	0.1	0.1	10
Valencia	2.3	9	2.8	6	2.5	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 2019 Tax Year
Percent of Statewide Total and Rank

County	Total	Rank	Non-residential					Ad Valorem				
			Residential	Rank	Rank	Subtotal	Rank	Production	Equipment	Subtotal	Rank	
Bernalillo	35.0	1	46.6	1	28.4	1	40.3	1				N/A
Catron	0.1	31	0.1	27	0.1	33	0.1	31				N/A
Chaves	1.5	12	1.3	13	2.3	10	1.7	12	0.4	0.4	0.4	7
Cibola	0.6	21	0.4	21	1.2	17	0.7	21				N/A
Colfax	0.9	17	1.0	15	1.0	19	1.0	17	0.2	0.2	0.2	9
Curry	1.1	15	1.2	14	1.3	16	1.3	14				N/A
De Baca	0.1	33	0.0	32	0.3	30	0.1	32				N/A
Dona Ana	7.0	5	8.2	3	7.6	4	8.0	3				N/A
Eddy	7.1	4	1.5	11	6.6	6	3.2	7	33.0	33.0	33.0	2
Grant	0.8	18	0.7	19	0.8	22	0.7	20	1.9		1.6	5
Guadalupe	0.2	27	0.1	29	0.6	24	0.3	27				N/A
Harding	0.1	32	0.0	33	0.2	31	0.1	33	0.2	0.2	0.2	8
Hidalgo	0.2	29	0.0	31	0.6	26	0.2	28				N/A
Lea	10.1	2	1.5	9	7.9	3	3.7	6	52.3	54.1	52.6	1
Lincoln	1.6	9	1.9	7	1.8	13	1.9	9				N/A
Los Alamos	1.0	16	1.5	10	0.5	27	1.2	15				N/A
Luna	0.7	20	0.5	20	1.4	15	0.8	19				N/A
McKinley	1.4	14	0.7	18	3.1	8	1.6	13	0.0	0.0	0.0	13
Mora	0.1	30	0.1	28	0.2	32	0.1	30				N/A
Otero	1.5	11	1.7	8	1.9	12	1.8	10				N/A
Quay	0.3	26	0.2	26	0.6	25	0.3	26	0.0	0.0	0.0	12
Rio Arriba	1.6	10	0.9	16	1.5	14	1.1	16	4.5	4.6	4.5	4
Roosevelt	0.5	23	0.4	24	0.8	21	0.5	23	0.1	0.1	0.1	11
San Juan	4.9	7	3.2	5	7.4	5	4.7	5	6.7	6.7	6.7	3
San Miguel	0.8	19	0.8	17	1.0	18	0.9	18				N/A
Sandoval	6.1	6	8.1	4	4.7	7	6.9	4	0.5	0.5	0.5	6
Santa Fe	9.5	3	12.1	2	8.6	2	10.9	2				N/A
Sierra	0.4	25	0.4	23	0.5	28	0.4	25				N/A
Socorro	0.4	24	0.4	22	0.7	23	0.5	24				N/A
Taos	1.5	13	1.4	12	2.3	11	1.7	11				N/A
Torrance	0.5	22	0.4	25	0.9	20	0.6	22				N/A
Union	0.2	28	0.1	30	0.5	29	0.2	29	0.1	0.1	0.1	10
Valencia	2.2	8	2.6	6	2.5	9	2.6	8				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

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

**Department of Finance and Administration
Property Tax Facts 2019 Tax Year**

Table 13: Net Taxable Value by New Mexico County 2019 Tax Year
Percent of County Total

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	77.8	22.2	100.0	0.0	0.0	0.0
Catron	100.0	63.9	36.1	100.0	0.0	0.0	0.0
Chaves	100.0	54.7	41.7	96.3	3.0	0.7	3.7
Cibola	100.0	41.5	58.5	100.0	0.0	0.0	0.0
Colfax	100.0	61.7	34.3	96.0	3.3	0.7	4.0
Curry	100.0	61.9	38.1	100.0	0.0	0.0	0.0
De Baca	100.0	18.7	81.3	100.0	0.0	0.0	0.0
Dona Ana	100.0	70.1	29.9	100.0	0.0	0.0	0.0
Eddy	100.0	11.7	26.6	38.3	50.2	11.5	61.7
Grant	100.0	53.5	25.2	78.7	21.3	0.0	21.3
Guadalupe	100.0	20.3	79.7	100.0	0.0	0.0	0.0
Harding	100.0	6.5	67.0	73.4	21.9	4.7	26.6
Hidalgo	100.0	14.7	85.3	100.0	0.0	0.0	0.0
Lea	100.0	9.1	22.2	31.3	55.6	13.1	68.7
Lincoln	100.0	70.0	30.0	100.0	0.0	0.0	0.0
Los Alamos	100.0	85.7	14.3	100.0	0.0	0.0	0.0
Luna	100.0	43.2	56.8	100.0	0.0	0.0	0.0
McKinley	100.0	31.1	68.9	100.0	0.0	0.0	0.0
Mora	100.0	54.9	45.1	100.0	0.0	0.0	0.0
Otero	100.0	67.9	32.1	100.0	0.0	0.0	0.0
Quay	100.0	41.5	57.7	99.2	0.6	0.1	0.8
Rio Arriba	100.0	40.5	25.4	65.9	27.7	6.4	34.1
Roosevelt	100.0	44.8	52.4	97.2	2.3	0.5	2.8
San Juan	100.0	39.1	44.2	83.3	13.6	3.1	16.7
San Miguel	100.0	67.5	32.5	100.0	0.0	0.0	0.0
Sandoval	100.0	76.7	22.0	98.7	1.0	0.3	1.3
Santa Fe	100.0	78.3	21.7	100.0	0.0	0.0	0.0
Sierra	100.0	59.0	41.0	100.0	0.0	0.0	0.0
Socorro	100.0	52.1	47.9	100.0	0.0	0.0	0.0
Taos	100.0	62.1	37.9	100.0	0.0	0.0	0.0
Torrance	100.0	42.3	57.7	100.0	0.0	0.0	0.0
Union	100.0	23.3	69.4	92.7	6.0	1.3	7.3
Valencia	100.0	69.3	30.7	100.0	0.0	0.0	0.0
Average	100.0	56.0	28.6	84.6	12.6	2.9	15.4

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

Table 14: Property Tax Obligations by New Mexico County 2019 Tax Year
Percent of County Total

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	75.6	24.4	100.0	0.0	0.0	0.0
Catron	100.0	61.5	38.5	100.0	0.0	0.0	0.0
Chaves	100.0	50.3	46.0	96.3	3.0	0.7	3.7
Cibola	100.0	38.5	61.5	100.0	0.0	0.0	0.0
Colfax	100.0	62.2	34.5	96.7	2.7	0.6	3.3
Curry	100.0	62.7	37.3	100.0	0.0	0.0	0.0
De Baca	100.0	20.0	80.0	100.0	0.0	0.0	0.0
Dona Ana	100.0	67.4	32.6	100.0	0.0	0.0	0.0
Eddy	100.0	11.9	27.7	39.6	49.2	11.2	60.4
Grant	100.0	45.8	29.1	74.9	25.1	0.0	25.1
Guadalupe	100.0	19.6	80.4	100.0	0.0	0.0	0.0
Harding	100.0	5.1	67.5	72.6	22.5	4.8	27.4
Hidalgo	100.0	13.2	86.8	100.0	0.0	0.0	0.0
Lea	100.0	8.5	23.5	32.0	55.0	13.0	68.0
Lincoln	100.0	66.7	33.3	100.0	0.0	0.0	0.0
Los Alamos	100.0	84.1	15.9	100.0	0.0	0.0	0.0
Luna	100.0	42.3	57.7	100.0	0.0	0.0	0.0
McKinley	100.0	30.5	69.5	100.0	0.0	0.0	0.0
Mora	100.0	44.5	55.5	100.0	0.0	0.0	0.0
Otero	100.0	63.0	37.0	100.0	0.0	0.0	0.0
Quay	100.0	38.4	60.9	99.3	0.5	0.1	0.7
Rio Arriba	100.0	33.1	28.7	61.8	31.0	7.1	38.2
Roosevelt	100.0	45.7	51.9	97.5	2.0	0.5	2.5
San Juan	100.0	37.0	45.3	82.3	14.4	3.3	17.7
San Miguel	100.0	59.9	40.1	100.0	0.0	0.0	0.0
Sandoval	100.0	75.7	23.3	98.9	0.8	0.2	1.1
Santa Fe	100.0	72.7	27.3	100.0	0.0	0.0	0.0
Sierra	100.0	57.8	42.2	100.0	0.0	0.0	0.0
Socorro	100.0	51.2	48.8	100.0	0.0	0.0	0.0
Taos	100.0	53.5	46.5	100.0	0.0	0.0	0.0
Torrance	100.0	43.4	56.6	100.0	0.0	0.0	0.0
Union	100.0	22.4	70.4	92.8	6.0	1.3	7.2
Valencia	100.0	66.1	33.9	100.0	0.0	0.0	0.0
Average	100.0	56.9	30.0	87.0	10.6	2.4	13.0

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

Department of Finance and Administration
Property Tax Facts 2019 Tax Year

Table 15: Obligations for County Operating Purposes, by County 2019 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$134,182,443	\$93,671,652	\$40,510,791	\$134,182,443	\$0	\$0	\$0
Catron	\$1,387,938	\$840,594	\$547,344	\$1,387,938	\$0	\$0	\$0
Chaves	\$9,859,009	\$3,814,392	\$5,557,862	\$9,372,254	\$394,757	\$91,997	\$486,754
Cibola	\$3,767,474	\$1,270,429	\$2,497,044	\$3,767,474	\$0	\$0	\$0
Colfax	\$7,429,110	\$4,444,673	\$2,674,410	\$7,119,083	\$255,659	\$54,369	\$310,027
Curry	\$9,168,287	\$5,589,421	\$3,578,866	\$9,168,287	\$0	\$0	\$0
De Baca	\$847,041	\$175,389	\$671,652	\$847,041	\$0	\$0	\$0
Dona Ana	\$46,030,936	\$29,788,276	\$16,242,660	\$46,030,936	\$0	\$0	\$0
Eddy	\$47,288,740	\$4,264,639	\$12,966,293	\$17,230,932	\$24,469,717	\$5,588,092	\$30,057,808
Grant	\$7,472,776	\$2,873,331	\$2,492,895	\$5,366,226	\$2,106,550	\$0	\$2,106,550
Guadalupe	\$1,969,007	\$331,116	\$1,637,891	\$1,969,007	\$0	\$0	\$0
Harding	\$919,050	\$45,258	\$625,548	\$670,806	\$204,334	\$43,909	\$248,244
Hidalgo	\$2,057,053	\$245,916	\$1,811,137	\$2,057,053	\$0	\$0	\$0
Lea	\$72,667,278	\$4,578,862	\$16,651,567	\$21,230,429	\$41,617,507	\$9,819,342	\$51,436,849
Lincoln	\$8,461,860	\$4,923,802	\$3,538,058	\$8,461,860	\$0	\$0	\$0
Los Alamos	\$4,808,572	\$3,834,232	\$974,340	\$4,808,572	\$0	\$0	\$0
Luna	\$6,761,395	\$2,642,157	\$4,119,237	\$6,761,395	\$0	\$0	\$0
McKinley	\$8,423,266	\$1,796,313	\$6,623,423	\$8,419,737	\$2,776	\$753	\$3,529
Mora	\$1,347,464	\$579,687	\$767,777	\$1,347,464	\$0	\$0	\$0
Otero	\$10,455,573	\$5,774,294	\$4,681,279	\$10,455,573	\$0	\$0	\$0
Quay	\$2,140,259	\$737,237	\$1,384,196	\$2,121,432	\$15,498	\$3,328	\$18,826
Rio Arriba	\$11,470,925	\$2,522,379	\$3,821,859	\$6,344,238	\$4,160,028	\$966,659	\$5,126,687
Roosevelt	\$4,638,159	\$1,951,765	\$2,549,415	\$4,501,180	\$111,993	\$24,986	\$136,980
San Juan	\$28,180,980	\$9,595,587	\$13,493,061	\$23,088,648	\$4,137,603	\$954,729	\$5,092,332
San Miguel	\$4,736,866	\$2,309,606	\$2,427,260	\$4,736,866	\$0	\$0	\$0
Sandoval	\$27,424,291	\$18,484,825	\$8,452,255	\$26,937,081	\$388,739	\$98,471	\$487,210
Santa Fe	\$53,093,842	\$33,906,117	\$19,187,725	\$53,093,842	\$0	\$0	\$0
Sierra	\$3,465,513	\$1,927,279	\$1,538,234	\$3,465,513	\$0	\$0	\$0
Socorro	\$3,063,808	\$1,449,690	\$1,614,118	\$3,063,808	\$0	\$0	\$0
Taos	\$12,636,336	\$5,776,356	\$6,859,980	\$12,636,336	\$0	\$0	\$0
Torrance	\$4,968,418	\$2,100,512	\$2,867,906	\$4,968,418	\$0	\$0	\$0
Union	\$1,530,532	\$279,437	\$1,133,835	\$1,413,272	\$96,885	\$20,375	\$117,260
Valencia	\$12,989,205	\$7,468,958	\$5,520,247	\$12,989,205	\$0	\$0	\$0
Total	\$555,643,405	\$259,994,181	\$200,020,168	\$460,014,349	\$77,962,045	\$17,667,011	\$95,629,056

Per Capita Basis:
\$264.37

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 2019 Tax Year

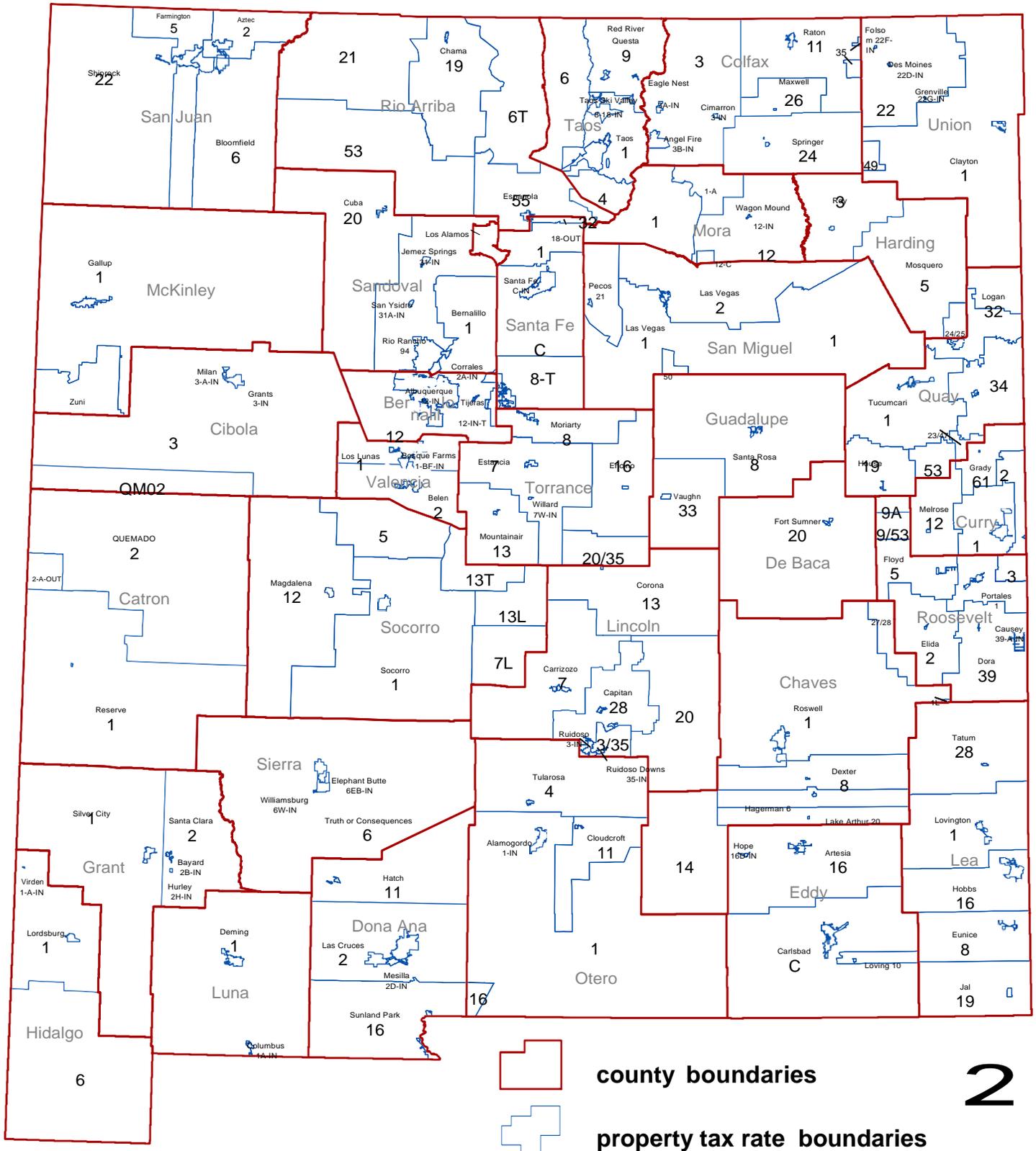
County	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Bernalillo	\$21,444,725	\$16,677,641	\$4,767,084	\$21,444,725	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Colfax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$449,820	\$315,492	\$134,327	\$449,820	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$925,786	\$495,340	\$233,301	\$728,642	\$197,145	\$0	\$197,145
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	\$245,011	\$134,477	\$110,534	\$245,011	\$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	\$3,088,746	\$2,368,237	\$681,203	\$3,049,440	\$31,362	\$7,944	\$39,306
Santa Fe	\$15,858,012	\$12,418,795	\$3,439,218	\$15,858,012	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$436,201	\$227,115	\$209,086	\$436,201	\$0	\$0	\$0
Taos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$382,380	\$161,660	\$220,720	\$382,380	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,063,401	\$737,311	\$326,091	\$1,063,401	\$0	\$0	\$0
Total	\$43,894,083	\$33,536,068	\$10,121,564	\$43,657,632	\$228,507	\$7,944	\$236,451

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

Property Tax Rate Boundaries

State of New Mexico

Tax Year 2019



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

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

Publication date: December 2019
New Mexico Taxation and Revenue Department
Information Technology Division - 505.231.5948

Department of Finance and Administration
Property Tax Facts

2019 Tax Year

Table 17
Property Tax Rates by Location 2019 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment			
Bernalillo	Albuquerque	12 In	42.034	46.831		Eddy	Artesia	16 In	21.354	23.392	23.392			
		Los Ranchos	12 In	31.745	36.311			(continued)	Hope	16D In	22.246	27.542		
	Tijeras	12 In	31.638	37.536					C Out	19.795	22.585	22.585		
	Corrales	2A In	0.412	0.412					10 Out	13.846	15.879	15.879		
	Rio Rancho	R1-A NR	N/A	45.731					16 Out	17.880	19.892	19.892		
Edgewood (unincorporated)	12 Out	33.723	38.311		Grant	Silver City	1 IN	17.506	24.029					
		8T	26.916	30.671					Hurley	2H IN	22.521	28.240		
	24 Out	26.916	30.671				Bayard	2B IN	22.553	28.929				
	Catron	Reserve	1 In	19.475		21.246			Santa Clara	2C IN	20.911	27.665		
			1 Out	17.384		19.021				1 OUT	14.781	20.389	20.389	
		2 Out	16.422	18.112				2 OUT	18.186	23.704	23.704			
		2A Out	16.422	18.112		Guadalupe	Santa Rosa	8 IN	28.533	32.202				
		1 in	22.881	29.018					Vaughn	33 IN	29.472	31.905		
Chaves	Roswell	6 in	16.852	22.606				8 OUT	23.958	27.264				
		Dexter	8 in	21.013	27.455		Harding	Roy	3 IN	18.465	21.684			
	Lake Arthur	20 In R	21.395	26.455					Mosquero	5 IN	24.211	28.178		
		1 Out R	16.558	21.842	20.842				3 OUT	17.039	19.545	20.019		
		6 Out	16.131	21.381	20.381				5 OUT	23.061	26.121	26.121		
		8 Out	20.869	26.230	25.230				24/25	17.209	19.988			
		20 Out	19.322	24.561	24.561	Hidalgo	Lordsburg	1 IN	22.357	25.661				
		14	14.152	19.210	19.210				Virden	1A IN	20.948	24.465		
		27/28	8.929	14.172					1 OUT	19.847	22.436			
		28	N/A	N/A	14.210				1A OUT	19.847	22.436			
	1L	17.373	23.944					6	13.064	15.701				
Cibola	Grants	3 In	32.594	36.977		Lea	Lovington	1 IN	31.341	38.322				
		Milan	3A In	30.805	39.997					Eunice	8 IN	33.547	40.831	40.831
		3 Out	28.460	32.422				Hobbs	16 IN	26.409	33.058	33.058		
		Qmo2	18.894	22.362				Jal	19 In	26.864	33.734	33.734		
Colfax	Cimarron	3 In	26.785	30.038			Tatum	28 IN	26.166	32.419				
		Eagle Nest	3A In	23.168	25.662				1 OUT	27.541	32.672	32.672		
		Angel Fire	3B In	30.383	33.644				8 OUT	28.080	33.181	33.181		
		Raton	11 in	23.801	26.299				16 OUT	22.395	27.503	27.503		
		Springer	24 In	33.247	37.016				19 OUT	21.044	26.084	26.084		
		Maxwell	26 In	27.188	30.596				28 OUT	23.066	28.194	28.194		
			3 Out	21.413	22.437	22.449	Lincoln	Ruidoso	3 IN	28.975	31.486			
			11 Out	17.599	18.649	18.671				Ruidoso Downs	35 IN	29.523	35.592	
			24 Out	27.623	29.366				Carrizozo	7 IN	26.057	29.593		
			26 Out	21.113	22.946				Corona	13 IN	20.474	24.624		
		35	17.362	18.512				Capitan	28 IN	19.762	24.340			
Curry	Clovis	1 In	23.633	24.383					3/35 OUT	22.137	25.690			
		Texico	2 In	22.338	23.092					7 OUT	19.663	23.401		
		Melrose	12 In	18.855	19.583					13 OUT	16.621	20.199		
		Grady	61 In	25.901	28.059					20	22.336	25.933		
			1 Out	20.220	20.658					28 OUT	16.571	20.332		
		2 Out	20.412	20.867		Los Alamos	Los Alamos	1	24.916	28.119				
		12 Out	16.921	17.358					Deming	1 IN	24.860	26.706		
		61 Out	19.990	20.409				Columbus	1A IN	22.792	27.350			
De Baca	Fort Sumner	20 In	24.655	23.475				1 OUT	19.618	21.464				
		20 Out	22.744	21.437		McKinley	Gallup	1 IN	34.652	40.413				
Dona Ana	Las Cruces	2 In	31.508	34.540						1 OUT	26.376	31.278	31.278	
		Mesilla	2D In	23.688	27.753				Zuni	18.232	22.960			
		Sunland Park	16 In	35.754	39.712		Mora	Wagon Mound	12 IN	24.309	30.643			
		Hatch	11 In	30.891	33.674						1	12.987	18.268	
		Anthony	18in	31.833	34.612						12 OUT	18.716	24.089	
		2 Out	22.660	25.413				12C	24.745	30.241				
		11 Out	25.441	28.174				1-A	18.716	24.089				
		16 Out	29.283	32.062										
Eddy	Carlsbad	C In	24.701	28.810	28.810									
		Loving	10 In	15.419	17.804									

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

2019 Tax Year

Table 17
Property Tax Rates by Location (Continued) 2019 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment
Otero	Alamogordo	1 IN	26.507	33.788		San Miguel		1 OUT	21.768	29.075	
	Tularosa	4 IN	24.766	32.187		(continued)		2 OUT	21.064	28.403	
	Cloudcroft	11 IN	16.892	23.465				21 OUT	11.807	18.221	
		1 OUT	19.577	24.891				50	15.670	22.882	
		4 OUT	19.403	24.537		Santa Fe	Santa Fe	C IN	24.405	32.796	
		11 OUT	16.020	21.240			Espanola	18 IN	22.240	31.060	
		16	26.853	31.964			Edgewood	8T IN	25.140	31.319	
Quay	Tucumcari	1 IN	25.338	33.453			Edgewood	8T-A IN	22.843	29.022	
	House	19 IN	19.985	26.242				C OUT	22.312	29.126	
	Logan	32 IN	25.756	28.267				1	22.811	29.146	
	San Jon	34 IN	22.472	28.270				8T	19.865	26.022	
		1 OUT	21.655	25.803				18 OUT	18.643	24.789	
		19 OUT	15.876	18.592		Sierra	T or C	6 IN	23.349	25.595	
		32 OUT	18.258	20.988			Williamsburg	6W IN	23.522	25.595	
		34 OUT	17.854	20.648			Elephant Butte	6 EB	26.053	27.595	
		23/47	19.686	22.409				6 OUT	21.828	23.370	
		33	18.258	20.988	20.988	Socorro	Socorro	1 IN	32.412	34.974	
		53	16.617	19.358			Magdalena	12 IN	28.630	32.287	
Rio Arriba	Chama	19 IN	21.985	29.463				1 OUT	26.926	29.161	
	Espanola	45 IN	23.481	33.186				12 OUT	27.834	30.062	
		19 OUT	17.822	24.866				5	29.652	31.966	
		21	21.977	29.373	29.373			7L	24.611	26.836	
		45 OUT	19.884	26.915				13L	21.569	23.634	
		53	14.784	21.960	21.960			13T	23.503	25.617	
		6T	20.896	27.982		Taos	Taos	1 IN	18.290	25.480	
		32	16.584	23.832			Questa	9 IN	16.633	22.382	
Roosevelt	Portales	1 IN	24.424	26.166			Red River	9RR IN	21.432	28.657	
	Elida	2 IN	15.681	17.336			Taos Ski Valley	8-18 IN	23.216	28.905	
	Floyd	5 IN	15.965	17.935				1 OUT	15.566	21.255	
	Causey	39A IN	21.482	23.415				1A	15.566	21.255	
	Dora	39 IN	21.397	23.415				4	14.522	20.582	
		1 OUT	21.625	22.941				6	18.834	24.732	
		2 OUT	14.123	15.672	15.710			9 OUT	12.348	18.149	
		5 OUT	14.380	15.710	15.710	Torrance	Estancia	7 IN	24.661	23.184	
		39 OUT	19.889	21.190	21.190		Willard	7W IN	27.536	27.116	
		3	21.555	22.867			Moriarty	8 IN	26.929	26.429	
		9/53	18.064	19.358			Mountainair	13 IN	27.055	27.755	
		9A	17.323	18.592			Encino	16 IN	22.780	22.686	
Sandoval	Bernalillo	1 IN	25.535	32.126				7 OUT	22.311	22.247	
	Cuba	20 IN	26.763	34.780				8 OUT	24.704	24.810	
	Jemez Springs	31 IN	25.846	31.887				13 OUT	20.682	20.744	
	San Ysidro	31A IN	28.595	33.395				16 OUT	20.917	20.917	
	Corrales	2A IN	29.301	36.970				20 / 35	18.748	18.761	
	Rio Rancho	94 IN	35.544	39.908		Union	Clayton	1 IN	24.369	27.164	
	Edgewood	1 OUT	25.219	29.401			Des Moines	22D IN	21.214	25.000	
	(unincorporated)	1 OUT	22.241	26.401			Folsom	22F IN	19.981	25.487	
		20 OUT	23.048	27.130	27.130		Grenville	22G IN	24.278	27.712	
		31 out	21.888	26.036				1 OUT	19.632	22.284	22.284
		2AC IN	29.523	37.192				22 OUT	17.276	20.062	
		94 OUT	25.221	29.488				49	23.287	26.678	
San Juan	Aztec	2 IN	29.465	34.173	34.446	Valencia	Los Lunas	1 IN	34.221	39.464	
	Farmington	5 IN	23.663	27.128	27.128		Bosque Farms	1-BF IN	28.060	33.142	
	Bloomfield	6 IN	30.485	35.245	35.245		Belen	2 IN	30.609	36.068	
	Bloomfield	61/20	30.768	35.569			Peralta	PR IN	28.278	33.390	
	Kirtland	22 IN	21.724	24.276			Rio Communities	1RC IN	24.610	29.631	
		2 OUT	24.792	27.573	27.573			1 OUT	25.293	30.390	
		5 OUT	22.190	24.903	24.903			2 OUT	21.860	26.881	
		6 OUT	24.509	27.249	27.249			3LL OUT	25.293	30.390	
		22 OUT	21.724	24.276	24.276			3BN OUT	21.860	26.881	
San Miguel	Las Vegas	1 IN	28.465	36.725				PR OUT	25.293	30.390	
	Las Vegas	2 IN	27.761	36.053				1RC OUT	21.860	26.881	
	Pecos	21 IN	12.243	19.698							

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

2019 Tax Year

Table 18

New Mexico's 106 Municipalities: Their Associated Counties

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

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

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

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

Department of Finance and Administration
 Property Tax Facts 2019 Tax Year

Table 19
Municipal Operating Rates Imposed and Remaining Authority 2019 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority ¹
Alamogordo	5.097	7.064	7.064	0.586	Las Cruces	4.841	5.120	5.120	2.530
Albuquerque	6.313	6.544	6.544	1.106	Las Vegas	6.697	7.650	7.650	0.000
Angel Fire	5.413	7.650	7.650	0.000	Logan	7.498	7.279	7.650	0.000
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.510	3.225	3.225	4.425
Artesia	3.474	3.500	3.500	4.150	Los Alamos	3.793	3.871	3.998	3.652
Aztec	4.673	6.600	6.873	0.777	Los Lunas	7.504	7.650	7.650	0.000
Bayard	4.367	5.225	5.225	2.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	5.753	6.191	7.650	0.000	Loving	1.573	2.067	2.225	5.425
Bernalillo	3.294	5.725	5.725	1.925	Lovington	3.800	5.650	5.650	2.000
Bloomfield	4.980	7.000	7.000	0.650	Magdalena	0.796	2.225	2.225	5.425
Bosque Farms	2.767	2.752	4.225	3.425	Maxwell	6.075	7.650	7.650	0.000
Capitan	3.191	4.008	4.225	3.425	Melrose	1.934	2.225	2.225	5.425
Carlsbad	4.906	6.225	6.225	1.425	Mesilla	1.028	2.340	2.340	5.310
Carrizozo	6.394	6.192	7.225	0.425	Milan	2.345	7.575	7.650	0.000
Causey	1.593	2.225	2.225	5.425	Moriarty	2.225	1.619	2.225	5.425
Chama	4.163	4.597	5.225	2.425	Mosquero	1.150	2.057	2.225	5.425
Cimarron	5.372	7.601	7.650	0.000	Mountainair	6.373	7.011	7.650	0.000
Clayton	4.737	4.880	4.938	2.712	Pecos	0.436	1.477	2.225	5.425
Cloudcroft	0.872	2.225	2.225	5.425	Peralta	2.985	3.000	3.000	4.650
Clovis	3.413	3.725	3.725	3.925	Portales	2.799	3.225	3.225	4.425
Columbus	3.174	5.886	7.650	0.000	Questa	4.285	4.233	5.225	2.425
Corona	3.853	4.425	4.425	3.225	Raton	6.202	7.650	7.650	0.000
Corrales	3.975	6.870	6.870	0.780	Red River	6.226	7.650	7.650	0.000
Cuba	3.715	7.650	7.650	0.000	Reserve	2.091	2.225	2.225	5.425
Deming	4.475	4.475	4.475	3.175	Rio Communities	2.750	2.750	2.750	4.900
Des Moines	3.938	4.938	4.938	2.712	Rio Rancho	7.553	7.650	7.650	0.000
Dexter	1.144	2.225	2.225	5.425	Roswell	6.797	7.650	7.650	0.000
Dora	1.508	2.225	2.225	5.425	Roy	1.426	2.139	2.225	5.425
Eagle Nest	1.755	3.225	3.225	4.425	Ruidoso	5.349	4.307	6.368	1.282
Edgewood	2.978	3.000	3.000	4.650	Ruidoso Downs	5.029	7.545	7.650	0.000
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	4.618	7.622	7.650	0.000
Elida	1.558	1.664	2.225	5.425	San Ysidro	6.707	7.359	7.650	0.000
Encino	1.863	1.769	2.225	5.425	Santa Clara	2.725	3.961	4.225	3.425
Espanola	3.597	6.271	7.650	0.000	Santa Fe	1.606	3.183	3.183	4.467
Estancia	2.350	0.937	2.750	4.900	Santa Rosa	4.575	4.938	4.938	2.712
Eunice	5.467	7.650	7.650	0.000	Silver City	2.725	3.640	3.825	3.825
Farmington	1.473	2.225	2.225	5.425	Socorro	5.486	5.813	5.813	1.837
Floyd	1.585	2.225	2.225	5.425	Springer	5.624	7.650	7.650	0.000
Folsom	2.705	5.425	5.425	2.225	Sunland Park	6.471	7.650	7.650	0.000
Fort Sumner	1.911	2.038	2.225	5.425	T or C	1.521	2.225	2.225	5.425
Gallup	6.791	7.650	7.650	0.000	Taos	2.724	4.225	4.225	3.425
Grady	5.911	7.650	7.650	0.000	Taos Ski Valley	7.650	7.650	7.650	0.000
Grants	4.134	4.555	4.555	3.095	Tatum	3.100	4.225	4.225	3.425
Grenville	7.002	7.650	7.650	0.000	Texico	1.926	2.225	2.225	5.425
Hagerman	1.721	2.225	2.225	5.425	Tijeras	0.893	2.225	2.225	5.425
Hatch	5.450	5.500	5.500	2.150	Tucumcari	3.683	7.650	7.650	0.000
Hobbs	4.014	5.555	5.555	2.095	Tularosa	5.363	7.650	7.650	0.000
Hope	4.366	7.650	7.650	0.000	Vaughn	7.650	7.650	7.650	0.000
House	4.109	7.650	7.650	0.000	Virden	1.101	2.029	2.225	5.425
Hurley	4.335	4.536	5.225	2.425	Wagon Mound	5.593	6.554	7.650	0.000
Jal	5.820	7.650	7.650	0.000	Willard	5.225	4.869	5.225	2.425
Jemez Springs	3.958	5.851	5.950	1.700	Williamsburg	1.694	2.225	2.225	5.425
Kirtland*	0.000	0.000	0.000	7.650					
Lake Arthur	2.073	1.894	2.225	5.425	Average (unweighted)	3.778	4.766	4.965	2.685

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

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

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

Department of Finance and Administration
Property Tax Facts

2019 Tax Year

Table 20
Net Taxable Value by Municipality **2019 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$594,067,410	\$434,007,094	\$160,060,316	\$594,067,410			
Albuquerque	\$13,943,960,897	\$10,756,444,346	\$3,187,516,551	\$13,943,960,897			
Angel Fire	\$266,072,736	\$210,508,341	\$55,564,395	\$266,072,736			
Anthony	\$75,466,615	\$56,103,954	\$19,362,661	\$75,466,615			
Artesia	\$435,328,976	\$153,597,689	\$281,710,422	\$435,308,111	\$17,404	\$3,460	\$20,865
Aztec	\$131,026,009	\$88,843,747	\$40,844,338	\$129,688,085	\$1,094,678	\$243,246	\$1,337,924
Bayard	\$21,250,144	\$16,848,454	\$4,401,690	\$21,250,144			
Belen	\$143,044,041	\$74,846,083	\$68,197,958	\$143,044,041			
Bernalillo	\$194,975,519	\$135,176,728	\$59,798,791	\$194,975,519			
Bloomfield	\$147,615,127	\$78,570,432	\$68,533,579	\$147,104,011	\$417,026	\$94,090	\$511,116
Bosque Farms	\$97,464,563	\$82,932,828	\$14,531,735	\$97,464,563			
Capitan	\$25,600,961	\$19,443,837	\$6,157,124	\$25,600,961			
Carlsbad	\$615,638,018	\$384,392,224	\$230,909,127	\$615,301,351	\$285,292	\$51,375	\$336,667
Carrizozo	\$15,839,190	\$8,531,109	\$7,308,081	\$15,839,190			
Causey	\$1,076,564	\$314,365	\$762,199	\$1,076,564			
Chama	\$25,926,607	\$14,415,258	\$11,511,349	\$25,926,607			
Cimarron	\$13,641,759	\$9,493,962	\$4,147,797	\$13,641,759			
Clayton	\$33,411,765	\$18,990,089	\$14,421,676	\$33,411,765			
Cloudcroft	\$56,272,461	\$42,976,366	\$13,296,095	\$56,272,461			
Clovis	\$635,709,378	\$476,223,110	\$159,486,268	\$635,709,378			
Columbus	\$18,003,099	\$10,821,074	\$7,182,025	\$18,003,099			
Corona	\$4,129,159	\$1,702,172	\$2,426,987	\$4,129,159			
Corrales	\$407,309,795	\$365,201,667	\$42,108,128	\$407,309,795			
Cuba	\$11,477,305	\$3,776,543	\$7,700,762	\$11,477,305			
Deming	\$260,029,396	\$140,934,916	\$119,094,480	\$260,029,396			
Des Moines	\$2,389,009	\$975,277	\$1,413,732	\$2,389,009			
Dexter	\$11,687,093	\$8,725,081	\$2,962,012	\$11,687,093			
Dora	\$1,173,976	\$725,921	\$448,055	\$1,173,976			
Eagle Nest	\$18,222,476	\$12,171,672	\$6,050,804	\$18,222,476			
Edgewood	\$156,142,036	\$116,663,543	\$39,478,493	\$156,142,036			
Elephant Butte	\$58,604,041	\$42,309,113	\$16,294,928	\$58,604,041			
Elida	\$2,487,369	\$1,272,086	\$1,215,283	\$2,487,369			
Encino	\$2,332,578	\$418,792	\$1,913,786	\$2,332,578			
Espanola	\$181,928,835	\$103,607,778	\$78,321,057	\$181,928,835			
Estancia	\$25,931,630	\$6,361,815	\$19,569,815	\$25,931,630			
Eunice	\$35,694,526	\$21,380,851	\$9,826,991	\$31,207,842	\$3,743,214	\$743,471	\$4,486,684
Farmington	\$1,188,423,857	\$775,006,902	\$410,603,051	\$1,185,609,953	\$2,251,155	\$562,749	\$2,813,904
Floyd	\$1,019,737	\$672,957	\$346,780	\$1,019,737			
Folsom	\$1,426,620	\$619,024	\$807,596	\$1,426,620			
Fort Sumner	\$13,018,938	\$6,695,563	\$6,323,375	\$13,018,938			
Gallup	\$331,757,198	\$190,751,003	\$141,006,195	\$331,757,198			
Grady	\$712,065	\$567,380	\$144,685	\$712,065			
Grants	\$132,078,397	\$75,081,914	\$56,996,483	\$132,078,397			
Grenville	\$735,989	\$122,477	\$613,512	\$735,989			
Hagerman	\$7,399,097	\$4,989,895	\$2,409,202	\$7,399,097			
Hatch	\$21,375,287	\$9,650,484	\$11,724,803	\$21,375,287			
Hobbs	\$734,020,193	\$349,082,452	\$297,872,889	\$646,955,341	\$71,617,850	\$15,447,003	\$87,064,852
Hope	\$2,015,030	\$740,378	\$1,274,652	\$2,015,030			
House	\$984,996	\$545,809	\$439,187	\$984,996			
Hurley	\$12,234,334	\$10,547,771	\$1,686,563	\$12,234,334			
Jal	\$25,541,913	\$11,756,591	\$13,067,064	\$24,823,655	\$601,595	\$116,663	\$718,258
Jemez Springs	\$11,666,856	\$5,649,675	\$6,017,181	\$11,666,856			
Kirtland	\$25,102,894	\$11,327,488	\$13,775,406	\$25,102,894			
Lake Arthur	\$2,674,148	\$1,662,501	\$1,011,647	\$2,674,148			

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

Department of Finance and Administration
Property Tax Facts 2019 Tax Year

Table 20
Net Taxable Value by Municipality (Continued) 2019 Tax Year

Municipality	Total	Residential		Subtotal	Ad Valorem*		Subtotal
		Values	Nonresidential Values		Production	Equipment	
Las Cruces	\$2,441,185,014	\$1,713,837,713	\$727,347,301	\$2,441,185,014			
Las Vegas	\$221,520,446	\$146,961,985	\$74,558,461	\$221,520,446			
Logan	\$34,516,966	\$24,405,324	\$10,111,642	\$34,516,966			
Lordsburg	\$34,625,634	\$11,412,539	\$23,213,095	\$34,625,634			
Los Alamos	\$793,533,630	\$679,828,420	\$113,705,210	\$793,533,630			
Los Lunas	\$407,138,514	\$293,939,318	\$113,199,196	\$407,138,514			
Los Ranchos	\$277,408,984	\$252,769,282	\$24,639,702	\$277,408,984			
Loving	\$15,294,322	\$6,956,376	\$8,337,946	\$15,294,322			
Lovington	\$110,741,123	\$78,916,156	\$31,824,967	\$110,741,123			
Magdalena	\$7,247,290	\$4,992,165	\$2,255,125	\$7,247,290			
Maxwell	\$2,656,267	\$1,654,624	\$1,001,643	\$2,656,267			
Melrose	\$8,167,915	\$4,477,266	\$3,690,649	\$8,167,915			
Mesilla	\$69,011,955	\$57,084,409	\$11,927,546	\$69,011,955			
Milan	\$48,523,647	\$11,957,094	\$36,566,553	\$48,523,647			
Moriarty	\$46,087,605	\$16,161,856	\$29,925,749	\$46,087,605			
Mosquero	\$1,195,146	\$644,888	\$550,258	\$1,195,146			
Mountainair	\$10,069,178	\$6,209,914	\$3,859,264	\$10,069,178			
Pecos	\$23,648,089	\$19,507,129	\$4,140,960	\$23,648,089			
Peralta	\$64,642,517	\$58,664,307	\$5,978,210	\$64,642,517			
Portales	\$167,397,517	\$120,746,136	\$46,651,381	\$167,397,517			
Questa	\$41,127,964	\$20,627,202	\$20,500,762	\$41,127,964			
Raton	\$102,617,582	\$60,583,575	\$42,034,007	\$102,617,582			
Red River	\$60,833,342	\$38,871,849	\$21,961,493	\$60,833,342			
Reserve	\$6,265,549	\$2,969,996	\$3,295,553	\$6,265,549			
Rio Communities	\$88,172,738	\$77,167,511	\$11,005,227	\$88,172,738			
Rio Rancho	\$2,304,742,958	\$1,896,467,156	\$408,275,802	\$2,304,742,958			
Roswell	\$758,742,741	\$510,473,994	\$248,268,747	\$758,742,741			
Roy	\$2,223,313	\$1,289,407	\$933,906	\$2,223,313			
Ruidoso	\$556,377,647	\$394,419,623	\$161,958,024	\$556,377,647			
Ruidoso Downs	\$52,512,685	\$29,706,727	\$22,805,958	\$52,512,685			
San Jon	\$2,682,961	\$1,124,029	\$1,558,932	\$2,682,961			
San Ysidro	\$3,644,360	\$1,668,402	\$1,975,958	\$3,644,360			
Santa Clara	\$16,502,638	\$12,485,757	\$4,016,881	\$16,502,638			
Santa Fe	\$4,353,433,480	\$3,204,569,630	\$1,148,863,850	\$4,353,433,480			
Santa Rosa	\$49,837,701	\$17,682,080	\$32,155,621	\$49,837,701			
Silver City	\$220,808,396	\$144,394,678	\$76,413,718	\$220,808,396			
Socorro	\$118,253,016	\$80,867,286	\$37,385,730	\$118,253,016			
Springer	\$11,460,260	\$7,984,038	\$3,476,222	\$11,460,260			
Sunland Park	\$272,382,481	\$178,087,566	\$94,294,915	\$272,382,481			
T or C	\$102,737,655	\$63,874,068	\$38,863,587	\$102,737,655			
Taos	\$344,482,649	\$176,268,338	\$168,214,311	\$344,482,649			
Taos Ski Valley	\$76,197,760	\$30,168,617	\$46,029,143	\$76,197,760			
Tatum	\$7,478,044	\$4,429,363	\$3,048,681	\$7,478,044			
Texico	\$8,298,278	\$5,017,310	\$3,280,968	\$8,298,278			
Tijeras	\$13,150,989	\$8,623,832	\$4,527,157	\$13,150,989			
Tucumcari	\$78,954,237	\$35,746,669	\$43,207,568	\$78,954,237			
Tularosa	\$34,547,222	\$25,237,725	\$9,309,497	\$34,547,222			
Vaughn	\$9,009,078	\$2,185,452	\$6,823,626	\$9,009,078			
Virden	\$1,085,418	\$764,290	\$321,128	\$1,085,418			
Wagon Mound	\$5,569,092	\$2,429,652	\$3,139,440	\$5,569,092			
Willard	\$1,865,552	\$827,044	\$1,038,508	\$1,865,552			
Williamsburg	\$5,490,080	\$4,239,319	\$1,250,761	\$5,490,080			
Totals	\$35,679,218,237	\$25,907,557,667	\$9,674,370,300	\$35,581,927,967	\$80,028,212	\$17,262,057	\$97,290,270

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 2019 Tax Year

Table 21
Obligations for Municipal Operating Purposes by Municipality 2019 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$3,342,800	\$2,212,134	\$1,130,666	\$3,342,800			
Albuquerque	\$88,764,541	\$67,905,433	\$20,859,108	\$88,764,541			
Angel Fire	\$1,564,549	\$1,139,482	\$425,068	\$1,564,549			
Anthony*							
Artesia*	\$1,519,658	\$533,598	\$985,986	\$1,519,585	\$61	\$12	\$73
Aztec	\$693,935	\$415,167	\$269,573	\$684,739	\$7,524	\$1,672	\$9,196
Bayard	\$96,576	\$73,577	\$22,999	\$96,576			
Belen	\$852,803	\$430,590	\$422,214	\$852,803			
Bernalillo	\$787,620	\$445,272	\$342,348	\$787,620			
Bloomfield	\$874,594	\$391,281	\$479,735	\$871,016	\$2,919	\$659	\$3,578
Bosque Farms	\$269,466	\$229,475	\$39,991	\$269,466			
Capitan	\$86,723	\$62,045	\$24,678	\$86,723			
Carlsbad	\$3,325,333	\$1,885,828	\$1,437,409	\$3,323,238	\$1,776	\$320	\$2,096
Carrizozo	\$99,800	\$54,548	\$45,252	\$99,800			
Causey	\$2,197	\$501	\$1,696	\$2,197			
Chama	\$112,928	\$60,011	\$52,918	\$112,928			
Cimarron	\$82,529	\$51,002	\$31,527	\$82,529			
Clayton	\$160,334	\$89,956	\$70,378	\$160,334			
Cloudcroft	\$67,059	\$37,475	\$29,584	\$67,059			
Clovis	\$2,219,436	\$1,625,349	\$594,086	\$2,219,436			
Columbus	\$76,619	\$34,346	\$42,273	\$76,619			
Corona	\$17,298	\$6,558	\$10,739	\$17,298			
Corrales	\$1,740,959	\$1,451,677	\$289,283	\$1,740,959			
Cuba	\$72,941	\$14,030	\$58,911	\$72,941			
Deming	\$1,163,632	\$630,684	\$532,948	\$1,163,632			
Des Moines	\$10,822	\$3,841	\$6,981	\$10,822			
Dexter	\$16,572	\$9,981	\$6,590	\$16,572			
Dora	\$2,092	\$1,095	\$997	\$2,092			
Eagle Nest	\$40,875	\$21,361	\$19,514	\$40,875			
Edgewood	\$465,860	\$347,424	\$118,435	\$465,860			
Elephant Butte	\$247,602	\$178,756	\$68,846	\$247,602			
Elida	\$4,004	\$1,982	\$2,022	\$4,004			
Encino	\$4,166	\$780	\$3,385	\$4,166			
Espanola	\$863,829	\$372,677	\$491,151	\$863,829			
Estancia	\$33,287	\$14,950	\$18,337	\$33,287			
Eunice	\$226,389	\$116,889	\$75,176	\$192,066	\$28,636	\$5,688	\$34,323
Farmington	\$2,061,438	\$1,141,585	\$913,592	\$2,055,177	\$5,009	\$1,252	\$6,261
Floyd	\$1,838	\$1,067	\$772	\$1,838			
Folsom	\$6,056	\$1,674	\$4,381	\$6,056			
Fort Sumner	\$25,682	\$12,795	\$12,887	\$25,682			
Gallup	\$2,374,087	\$1,295,390	\$1,078,697	\$2,374,087			
Grady	\$4,461	\$3,354	\$1,107	\$4,461			
Grants	\$570,008	\$310,389	\$259,619	\$570,008			
Grenville	\$5,551	\$858	\$4,693	\$5,551			
Hagerman	\$13,948	\$8,588	\$5,360	\$13,948			
Hatch	\$117,082	\$52,595	\$64,486	\$117,082			
Hobbs	\$3,539,546	\$1,401,217	\$1,654,684	\$3,055,901	\$397,837	\$85,808	\$483,645
Hope	\$12,984	\$3,232	\$9,751	\$12,984			
House	\$5,603	\$2,243	\$3,360	\$5,603			
Hurley	\$53,375	\$45,725	\$7,650	\$53,375			
Jal	\$173,881	\$68,423	\$99,963	\$168,386	\$4,602	\$892	\$5,495
Jemez Springs	\$57,568	\$22,361	\$35,207	\$57,568			
Kirtland*							
Lake Arthur	\$5,362	\$3,446	\$1,916	\$5,362			

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

2019 Tax Year

Table 21

Obligations for Municipal Operating Purposes by Municipality (Continued) 2019 Tax Year

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		Subtotal
					Production	Equipment	
Las Cruces	\$12,020,707	\$8,296,688	\$3,724,018	\$12,020,707			
Las Vegas	\$1,554,577	\$984,204	\$570,372	\$1,554,577			
Logan	\$256,594	\$182,991	\$73,603	\$256,594			
Lordsburg	\$103,508	\$28,645	\$74,862	\$103,508			
Los Alamos	\$3,018,742	\$2,578,589	\$440,153	\$3,018,742			
Los Lunas	\$3,071,694	\$2,205,721	\$865,974	\$3,071,694			
Los Ranchos*							
Loving	\$28,177	\$10,942	\$17,235	\$28,177			
Lovington	\$479,692	\$299,881	\$179,811	\$479,692			
Magdalena	\$8,991	\$3,974	\$5,018	\$8,991			
Maxwell	\$17,714	\$10,052	\$7,663	\$17,714			
Melrose	\$16,871	\$8,659	\$8,212	\$16,871			
Mesilla	\$86,593	\$58,683	\$27,910	\$86,593			
Milan	\$305,031	\$28,039	\$276,992	\$305,031			
Moriarty	\$84,410	\$35,960	\$48,450	\$84,410			
Mosquero	\$1,874	\$742	\$1,132	\$1,874			
Mountainair	\$66,633	\$39,576	\$27,057	\$66,633			
Pecos	\$14,621	\$8,505	\$6,116	\$14,621			
Peralta	\$193,048	\$175,113	\$17,935	\$193,048			
Portales	\$488,419	\$337,968	\$150,451	\$488,419			
Questa	\$175,167	\$88,388	\$86,780	\$175,167			
Raton	\$697,299	\$375,739	\$321,560	\$697,299			
Red River	\$410,022	\$242,016	\$168,005	\$410,022			
Reserve	\$13,543	\$6,210	\$7,333	\$13,543			
Rio Communities	\$242,475	\$212,211	\$30,264	\$242,475			
Rio Rancho	\$17,447,237	\$14,324,016	\$3,123,220	\$17,447,237			
Roswell	\$5,368,948	\$3,469,692	\$1,899,256	\$5,368,948			
Roy	\$3,836	\$1,839	\$1,998	\$3,836			
Ruidoso	\$2,807,304	\$2,109,751	\$697,553	\$2,807,304			
Ruidoso Downs	\$321,466	\$149,395	\$172,071	\$321,466			
San Jon	\$17,073	\$5,191	\$11,882	\$17,073			
San Ysidro	\$25,731	\$11,190	\$14,541	\$25,731			
Santa Clara	\$49,935	\$34,024	\$15,911	\$49,935			
Santa Fe	\$8,803,372	\$5,146,539	\$3,656,834	\$8,803,372			
Santa Rosa	\$239,680	\$80,896	\$158,784	\$239,680			
Silver City	\$671,621	\$393,475	\$278,146	\$671,621			
Socorro	\$660,961	\$443,638	\$217,323	\$660,961			
Springer	\$71,495	\$44,902	\$26,593	\$71,495			
Sunland Park	\$1,873,761	\$1,152,405	\$721,356	\$1,873,761			
T or C	\$183,624	\$97,152	\$86,471	\$183,624			
Taos	\$1,190,860	\$480,155	\$710,705	\$1,190,860			
Taos Ski Valley	\$582,913	\$230,790	\$352,123	\$582,913			
Tatum	\$26,612	\$13,731	\$12,881	\$26,612			
Texico	\$16,963	\$9,663	\$7,300	\$16,963			
Tijeras	\$17,774	\$7,701	\$10,073	\$17,774			
Tucumcari	\$462,193	\$131,655	\$330,538	\$462,193			
Tularosa	\$206,568	\$135,350	\$71,218	\$206,568			
Vaughn	\$68,919	\$16,719	\$52,201	\$68,919			
Viriden	\$1,493	\$841	\$652	\$1,493			
Wagon Mound	\$34,165	\$13,589	\$20,576	\$34,165			
Willard	\$9,378	\$4,321	\$5,056	\$9,378			
Williamsburg	\$9,964	\$7,181	\$2,783	\$9,964			
Totals	\$183,468,546	\$129,959,997	\$52,963,882	\$182,923,879	\$448,364	\$96,303	\$544,667

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

Table 22: Obligations for Municipal Debt Service Purposes 2018 Tax Year

Municipality	Total	Ad Valorem	M Valorem	Municipality	Total	Ad Valorem	M Valorem
Alamogordo	1,082,518			Lu	\$4,773,121	\$3,505,027	\$1,488,094
Albuquerque	\$67,414,464	\$189,099		Lu Vegas			
Angel Fire	\$932,503			Logan			
Anthony				Lordsburg			
Artesia				Los Alamos			
Aztec				Los Lunas	\$487,111	\$358,092	\$129,089
Bayani				Los Ranchos	\$273,177	\$247,804	\$25,373
Belen	\$4,175,755	\$227,047	\$193,708	Maxwell			
Bernalillo				Melrose			
Bloomfield	\$132,643	\$62,705	\$69,693	Masilla			
Bosque Farms				Milan			
Capitan				Moriarty			
Carrizosa				Mosquero			
Chamberlain				Mountainair			
Chaparral				Pecos			
Clayton				Peran			
Cloudcroft				Ponah			
CID				Oesca			
Columbus				Raton			
Corona				Red River	\$168,737	\$108,379	\$80,358
CO	\$930,198	\$833,472	\$96,728	Resaca			
Cuba				Rio Communities			
Deming	\$378,735	\$207,247	\$171,418	Rio Rancho	\$6,199,281	\$4,989,413	\$1,105,855
Des Moines					\$404,321	\$270,114	\$133,479
Doña Ana				Ruidoso Downs	\$817,008	\$581,145	\$235,861
Dora					\$111,723	\$63,459	\$48,283
Eagle Nest				San Juan			
Edgewood	\$255,402	\$174,407	\$80,995	San Ysidro			
Elephant Butte				Sanca Clara			
Elida				Santa Fe	\$2,413,111	\$1,773,185	\$640,005
Encino				Santa Rosa			
Espanola				Silver City			
Estancia				SO			
Eunice				Springer			
Fillmore				Sunland Park			
Fowler				Torrey			
Folsom				Taos			
For, Sumner				Taos Ski Valley			
Galup	\$505,919			Tatum			
Georgetown				Terrell			
Granta				Thurman			
Grenville				Tularosa			
Hagerman				Vaughn			
Hallam				Varden			
Hope				Wagon Mound			
House				Willard			
Huffman				Williamsburg			
Jalisco				Totals	\$7,574,853	\$66,649,000	\$204,924,838
Jemez Springs							
Kirtland							
Lake Park							

Information Source: New Mexico Department of Finance and Administration

Muni Debt	\$87,574,853
Total Obligations	\$1,819,736,360
% of Muni Debt Obligations To Total Obligations	4.81%

71.11% Ratio of Muni Debt To Total Debt