

# PUBLIC SCHOOL CAPITAL OUTLAY OVERSIGHT TASK FORCE RESOURCES 2016

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# PUBLIC SCHOOL CAPITAL OUTLAY FUNDING STANDARDS-BASED PROCESS

## ***Public School Capital Outlay Oversight Task Force (PSCOOTF)***

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

*25 statutory members and additional advisory members*

**Section 22-24-7 NMSA 1978**



## ***Public School Capital Outlay Council***

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

*9 statutory members*

**Section 22-24-6 NMSA 1978**



## ***Public School Facilities Authority***

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

Director: Robert Gorrell

**Section 22-24-9 NMSA 1978**

# School Funding Cases in New Mexico

in New Mexico Litigation

## Historical Background

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

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

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

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

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

## Other Litigation

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

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

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

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

## Recent News

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

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

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

## Useful Resources

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

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

7/27/2015

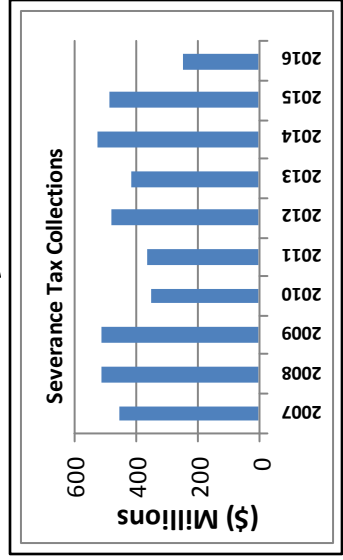


# New Mexico State Investment Council SEVERANCE TAX PERMANENT FUND

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



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



Collections based on fiscal year – 2016 reflects to date (March '16)

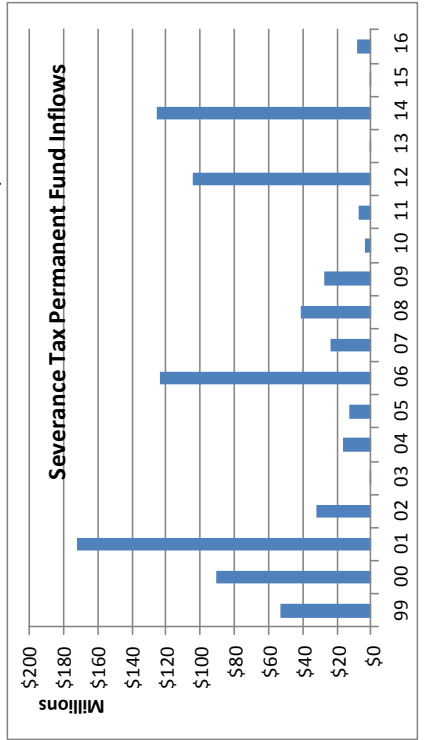
Most of the fluctuation in severance tax revenue is due to wide and frequent swings in the market price of oil and gas. States that rely on revenue from severance taxes face volatility in production, demand and price changes.

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

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

# SEVERANCE TAX PERMANENT FUND

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



Year(s)	% Split between bond payments & deposits
1976-1999	50/50
1999	62.5/37.5
2000	87.5/12.5
2004	95/5
2016-2022	86.2/13.8 (phased in)

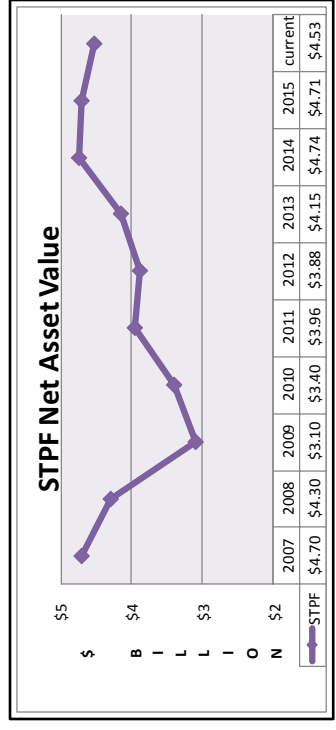
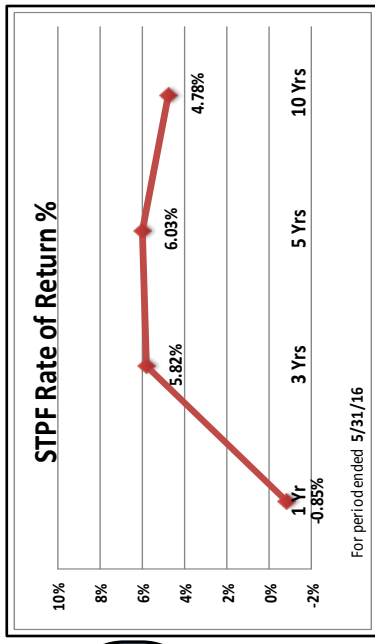


Chart based on fiscal years current = 5/31/16

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
06-07-24	Deming	Deming HS	180,000	92.48%
10-11-07	Gallup McKinley	Washington ES - WILL BE REPLACED BY	43,512	74.84%
11-12-10	Socorro	San Antonio ES	14,875	81.45%
11-12-60	Espanola	Velarde ES	25,206	55.94%
12-13-06	NM School for the Blind	Site	180,521	76.58%
12-13-33	Espanola	Los Ninos Kindergarten	23,388	55.76%
12-13-47	Bernalillo	Santo Domingo ES/MS	78,213	44.88%
12-13-61	Farmington	Farmington HS	255,413	40.66%
12-13-99	West Las Vegas	West Las Vegas MS	71,886	35.03%
13-14-03	Deming	Deming Intermediate School	80,043	84.78%
13-14-08	NM School for the Blind	Quimby Gymnasium (1952)	14,378	77.11%
13-14-02	Lordsburg	Central ES	32,594	90.81%
13-14-10	Lordsburg	Lordsburg HS	89,920	71.33%
13-14-18	Lordsburg	Southside ES	17,674	62.00%
13-14-20	Mesa Vista	Ojo Caliente ES	22,278	60.45%
13-14-21	Reserve	Reserve Combined School	90,992	59.02%
13-14-24	Grants Cibola	Las Alamos MS	74,458	57.40%
13-14-30	Roswell	Parkview Early Literacy	27,796	53.41%
13-14-45	Central Consolidated	Newcomb HS	102,089	46.27%
13-14-47	Silver - State Chartered	Aldo Leopold Charter School	18,816	46.09%
13-14-49	Albuquerque	Arroyo Del Oso ES	50,760	45.34%
13-14-77	Belen	Rio Grande ES	44,163	38.40%
13-14-78	Gadsden	Chaparral ES	81,755	38.23%
13-14-86	Albuquerque	Atrisco ES	65,406	37.16%
13-14-98	Capitan	Capitan MS	15,359	26.87%
13-14-91	NM School for the Blind	Recreation/Ditzler Auditorium	19,026	36.68%
14-15-01	Gallup McKinley	Juan de Onate ES - THIS SITE WILL CLOSE	46,834	97.68%
14-15-10	Gallup McKinley	Thoreau ES	48,006	64.17%
14-15-23	Clovis	Parkview ES	48,642	52.00%
14-15-31	Alamogordo	Oregon ES	35,727	47.77%
14-15-31	Alamogordo	Heights ES	39,208	34.64%
14-15-35	Ruidoso	Nob Hill Early Childhood Center	46,027	46.95%
14-15-44	Gallup McKinley	Lincoln ES - THIS SITE WILL CLOSE	36,513	44.84%
14-15-49	Albuquerque	Mountain View ES	54,578	43.36%
14-15-50	NM School for the Deaf	Cartwright Hall	22,457	43.23%
14-15-85	Mountainair	Mountainair Jr./Sr. HS	70,744	33.85%
14-15-87	NM School for the Blind	Garret Dormitory (1964)	14,145	33.58%
14-15-90	NM School for the Deaf	Bldg 09-Delgado Hall	11,945	33.30%
15-16-06	Roswell	Del Norte ES	48,165	82.07%
15-16-17	Espanola	Abiquiu ES	24,561	58.04%
15-16-24	Clovis	Highland ES	48,361	52.84%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

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

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
<b>Current Statewide Average wNMCI: 16.79% Average FCI: 32.70% Average wNMCI of Top 30: 47.94%</b>				
234	Alamogordo	Academy Del Sol Alternative HS	22,289	22.40%
241	Alamogordo	Alamogordo HS	332,776	21.79%
211	Alamogordo	Buena Vista ES	36,785	23.46%
59	Alamogordo	Chaparral MS	126,802	33.55%
716	Alamogordo	Desert Star (New ES - 2015)	65,090	0.04%
2	Alamogordo	High Rolls Mountain Park ES	11,858	60.72%
5	Alamogordo	Holloman ES - FKA Holloman Primary	68,871	57.28%
371	Alamogordo	Holloman MS	53,290	16.00%
159	Alamogordo	La Luz ES	50,362	25.99%
533	Alamogordo	Mountain View MS	90,120	8.82%
149	Alamogordo	North Elem ES	42,354	26.59%
637	Alamogordo	RENOVATED Yucca ES - (2015 Completi	49,652	4.67%
219	Alamogordo	Sierra ES	44,513	23.15%
118	Albuquerque	A. Montoya ES	66,178	28.69%
433	Albuquerque	Adobe Acres ES	82,634	13.66%
130	Albuquerque	Alameda ES	46,089	27.67%
71	Albuquerque	Alamosa ES	77,247	32.17%
173	Albuquerque	Albuquerque Charter Academy (pka - S	11,564	24.98%
13	Albuquerque	Albuquerque HS	297,101	45.00%
594	Albuquerque	Albuquerque Talent Development Secd	16,000	6.22%
313	Albuquerque	Alice King Community Charter School	11,016	18.29%
182	Albuquerque	Alvarado ES	56,841	24.41%
20	Albuquerque	Apache ES	60,071	42.77%
131	Albuquerque	Armijo ES	59,513	27.57%
698	Albuquerque	Atrisco Heritage Academy HS	458,414	1.72%
76	Albuquerque	Bandelier ES	81,530	31.71%
435	Albuquerque	Barcelona ES	75,634	13.55%
632	Albuquerque	Bataan Military Academy Charter Scho	8,800	4.80%
220	Albuquerque	Bel-Air ES	61,447	23.12%
77	Albuquerque	Bellehaven ES	52,435	31.41%
319	Albuquerque	Carlos Rey ES	94,789	18.18%
450	Albuquerque	Chamiza ES	70,179	12.74%
508	Albuquerque	Chaparral ES	128,758	9.94%
273	Albuquerque	Chelwood ES	75,963	20.18%
629	Albuquerque	Christine Duncan Community Charter S	34,580	4.92%
208	Albuquerque	Cibola HS	389,852	23.48%
143	Albuquerque	Cleveland MS	111,071	26.93%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
590	Albuquerque	CO: Lab Southwest PK-8	217,021	6.31%
344	Albuquerque	Cochiti ES	49,981	17.10%
706	Albuquerque	College & Career Alternative HS	100,000	0.81%
734	Albuquerque	Collet Park ES	42,459	0.00%
276	Albuquerque	Comanche ES	62,324	20.15%
592	Albuquerque	Coronado ES	45,621	6.23%
384	Albuquerque	Corrales ES	63,802	15.44%
714	Albuquerque	Corrales International Charter	23,418	0.12%
302	Albuquerque	Del Norte HS	285,838	19.01%
122	Albuquerque	Dennis Chavez ES	83,129	28.31%
458	Albuquerque	Desert Ridge MS	169,420	12.18%
687	Albuquerque	Desert Willow Family Alternative School	39,629	2.32%
128	Albuquerque	Digital Arts and Technology Academy C	50,436	27.88%
68	Albuquerque	Dolores Gonzales ES	46,492	32.34%
359	Albuquerque	Double Eagle ES	66,174	16.43%
176	Albuquerque	Douglas MacArthur ES	109,531	24.92%
85	Albuquerque	Duranes ES	54,919	30.74%
366	Albuquerque	Early College Academy Alternative Scho	63,685	16.18%
535	Albuquerque	East Mountain Charter High School - M	43,752	8.75%
321	Albuquerque	East San Jose ES	66,430	18.06%
708	Albuquerque	eCADEMY	43,874	0.78%
43	Albuquerque	Edmund G. Ross ES	65,349	36.69%
117	Albuquerque	Edward Gonzales ES	74,417	28.74%
204	Albuquerque	Eisenhower MS	135,982	23.61%
151	Albuquerque	El Camino Real Academy Charter Scho	61,380	26.47%
74	Albuquerque	Eldorado HS	338,451	31.79%
119	Albuquerque	Emerson ES	79,371	28.61%
227	Albuquerque	Ernie Pyle MS	120,537	22.73%
201	Albuquerque	Eubank ES	64,462	23.68%
60	Albuquerque	Eugene Field ES	56,949	33.35%
517	Albuquerque	Freedom HS	42,971	9.61%
108	Albuquerque	Garfield MS	100,688	29.50%
689	Albuquerque	Georgia O'Keefe ES	89,108	2.16%
658	Albuquerque	Gordon Bernell Charter School	22,187	3.88%
80	Albuquerque	Governor Bent ES	64,036	31.33%
257	Albuquerque	Grant MS	127,844	20.96%
163	Albuquerque	Griegos ES	41,517	25.64%
215	Albuquerque	Harrison MS	123,861	23.32%
92	Albuquerque	Hawthorne ES	67,743	30.33%
246	Albuquerque	Hayes MS	105,756	21.61%
638	Albuquerque	Helen Cordero Primary	83,680	4.64%
140	Albuquerque	Highland HS	374,427	27.11%



2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
322	Albuquerque	Hodgin ES	74,623	18.03%
336	Albuquerque	Hoover MS	113,740	17.34%
340	Albuquerque	Hubert Humphrey ES	59,142	17.22%
670	Albuquerque	Inez ES	117,910	3.24%
65	Albuquerque	Jackson MS	86,417	32.67%
532	Albuquerque	James Monroe MS	152,511	8.83%
148	Albuquerque	Jefferson MS	125,678	26.60%
326	Albuquerque	Jimmy Carter MS	149,859	17.79%
41	Albuquerque	John Adams MS	126,024	37.28%
356	Albuquerque	John Baker ES	69,686	16.56%
221	Albuquerque	Kennedy MS	103,677	22.89%
146	Albuquerque	Kirtland ES	53,298	26.66%
136	Albuquerque	Kit Carson ES	76,144	27.29%
275	Albuquerque	La Academia de Esperanza Charter Sch	22,400	20.15%
444	Albuquerque	La Cueva HS	387,114	13.11%
197	Albuquerque	La Luz ES	55,306	23.95%
145	Albuquerque	La Mesa ES	86,950	26.66%
46	Albuquerque	Lavaland ES	66,327	35.55%
492	Albuquerque	Lew Wallace ES	44,862	10.56%
325	Albuquerque	Longfellow ES	49,964	17.80%
399	Albuquerque	Los Padillas ES	51,035	14.66%
538	Albuquerque	Los Puentes Charter School	19,381	8.63%
454	Albuquerque	Los Ranchos ES	60,100	12.32%
370	Albuquerque	Lowell ES	56,400	16.03%
337	Albuquerque	Lyndon B. Johnson MS	163,230	17.30%
166	Albuquerque	Madison MS	129,662	25.53%
244	Albuquerque	Manzano HS	300,701	21.66%
474	Albuquerque	Manzano Mesa ES	77,767	11.35%
753	Albuquerque	Marie M Hughes ES	69,922	0.00%
218	Albuquerque	Mark Twain ES	65,735	23.26%
361	Albuquerque	Mary Ann Binford ES	96,873	16.30%
111	Albuquerque	Matheson Park ES	44,427	29.21%
309	Albuquerque	McCullum ES	70,516	18.50%
731	Albuquerque	McKinley MS	100,137	0.00%
83	Albuquerque	Mission Avenue ES	59,224	30.95%
228	Albuquerque	Mitchell ES	61,082	22.58%
26	Albuquerque	Monte Vista ES	64,872	40.38%
250	Albuquerque	Montessori of the Rio Grande Charter S	24,139	21.29%
360	Albuquerque	Montezuma ES	62,974	16.40%
496	Albuquerque	Mountain Mahogany Community Chart	13,926	10.26%
733	Albuquerque	Mountain View ES	54,578	0.00%
456	Albuquerque	Native American Community Academy	37,054	12.25%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
364	Albuquerque	Navajo ES	82,834	16.23%
489	Albuquerque	New Futures Alternative High School	43,257	10.71%
133	Albuquerque	nex+Gen Academy HS	59,811	27.46%
554	Albuquerque	North Star ES	75,567	7.86%
500	Albuquerque	Nuestros Valores Charter School	14,538	10.11%
79	Albuquerque	Onate ES	61,412	31.34%
471	Albuquerque	Osuna ES	55,001	11.63%
121	Albuquerque	Painted Sky ES	110,056	28.37%
113	Albuquerque	Pajarito ES	80,193	29.09%
12	Albuquerque	Petroglyph ES	78,628	45.83%
112	Albuquerque	Polk MS	85,770	29.09%
293	Albuquerque	Public Academy for Performing Arts Ch	29,568	19.39%
114	Albuquerque	Reginald Chavez ES	46,867	28.95%
169	Albuquerque	Rio Grande HS	294,689	25.36%
534	Albuquerque	Robert F. Kennedy Charter High School	63,468	8.78%
256	Albuquerque	Roosevelt MS	105,567	21.01%
401	Albuquerque	Rudolfo Anaya ES	83,609	14.60%
48	Albuquerque	S. Y. Jackson ES	56,879	35.20%
134	Albuquerque	San Antonito ES	56,315	27.46%
57	Albuquerque	Sandia Base ES	53,817	33.84%
249	Albuquerque	Sandia HS	367,144	21.32%
100	Albuquerque	School on Wheels Alternative School	20,290	29.92%
255	Albuquerque	Seven Bar ES	88,728	21.06%
23	Albuquerque	Sierra Vista ES	82,936	41.97%
442	Albuquerque	Sombra del Monte ES	60,689	13.15%
543	Albuquerque	South Valley Academy Charter School	66,507	8.48%
654	Albuquerque	Sunset View ES	85,654	4.02%
631	Albuquerque	Susie R. Marmon ES	99,216	4.85%
335	Albuquerque	Taft MS	123,453	17.36%
407	Albuquerque	Taylor MS	114,671	14.47%
516	Albuquerque	Tierra Antigua ES	85,693	9.65%
398	Albuquerque	Tomasita ES	63,387	14.74%
634	Albuquerque	Tony Hillerman MS	161,920	4.78%
186	Albuquerque	Truman MS	190,905	24.32%
691	Albuquerque	Twenty-First Century Public Academy	10,447	2.00%
263	Albuquerque	Valle Vista ES	69,270	20.77%
109	Albuquerque	Valley HS	298,041	29.42%
270	Albuquerque	Van Buren MS	113,807	20.34%
258	Albuquerque	Ventana ES	89,984	20.95%
550	Albuquerque	Vision Quest Alternative Middle School	2,000	8.20%
434	Albuquerque	Volcano Vista HS	462,687	13.60%
157	Albuquerque	Washington MS	95,766	26.00%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
416	Albuquerque	West Mesa HS	296,255	14.19%
214	Albuquerque	Wherry ES	85,778	23.40%
139	Albuquerque	Whittier ES	69,030	27.16%
451	Albuquerque	Wilson MS	94,841	12.69%
486	Albuquerque	Zia ES	69,068	10.81%
488	Albuquerque	Zuni ES	50,717	10.74%
251	Animas	Animas ES	21,220	21.18%
33	Animas	Animas MS/HS	80,508	38.79%
168	Artesia	Artesia HS	309,152	25.39%
306	Artesia	Central ES	19,910	18.66%
274	Artesia	Grand Heights Early Childhood	36,800	20.17%
40	Artesia	Hermosa ES	46,074	37.48%
392	Artesia	Park Junior HS	127,720	15.09%
282	Artesia	Penasco ES	5,858	19.95%
51	Artesia	Roselawn ES	39,180	34.38%
191	Artesia	Yeso ES	52,975	24.25%
346	Artesia	Yucca ES	36,064	16.98%
190	Artesia	Zia Intermediate	111,518	24.26%
367	Aztec	Aztec HS	226,559	16.14%
545	Aztec	C.V. Koogler MS	129,642	8.32%
231	Aztec	Lydia Rippey ES	73,703	22.47%
323	Aztec	McCoy Avenue ES	68,246	18.02%
523	Aztec	Mosaic Academy Charter School	9,024	9.27%
311	Aztec	Park Avenue ES	72,920	18.45%
612	Aztec	Vista Nueva Alternative HS	15,867	5.46%
179	Belen	Belen HS	245,516	24.61%
253	Belen	Belen MS	136,672	21.13%
655	Belen	Central ES	52,892	4.00%
115	Belen	Dennis Chavez ES	54,927	28.77%
751	Belen	Family Alternative School	4,450	0.00%
406	Belen	Gil Sanchez ES	53,771	14.51%
690	Belen	Infinity Alternative HS	26,229	2.01%
10	Belen	Jaramillo ES	51,691	46.40%
333	Belen	La Merced ES	57,409	17.40%
347	Belen	La Promesa ES	58,119	16.98%
719	Belen	The Family Alternative School (NEW 20	9,470	0.03%
89	Bernalillo	Algodones ES	26,948	30.51%
672	Bernalillo	Bernalillo ES	65,479	3.14%
680	Bernalillo	Bernalillo HS - PHASE ONE COMPLETE P	188,934	2.67%
369	Bernalillo	Bernalillo MS	106,109	16.04%
408	Bernalillo	Carroll ES	65,417	14.47%
432	Bernalillo	Cochiti ES/MS	67,094	13.70%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
613	Bernalillo	Placitas ES	35,792	5.41%
420	Bloomfield	Blanco ES	46,873	14.07%
577	Bloomfield	Bloomfield Early Childhood Center	58,218	6.80%
478	Bloomfield	Bloomfield HS	280,374	11.29%
301	Bloomfield	Central Primary School	93,490	19.04%
459	Bloomfield	Charlie Y. Brown HS	19,959	12.16%
170	Bloomfield	Mesa Alta Junior HS	120,990	25.21%
28	Bloomfield	Naaba Ani ES	85,615	40.16%
735	Capitan	Capitan ES	37,034	0.00%
736	Capitan	Capitan HS	106,803	0.00%
737	Capitan	Capitan Secomdary School - To Be Com	28,429	0.00%
509	Carlsbad	Carlsbad Early College HS	1,000	9.91%
195	Carlsbad	Carlsbad HS	370,457	23.98%
86	Carlsbad	Carlsbad Intermediate School at PR Lev	167,325	30.61%
483	Carlsbad	Carlsbad Sixth Grade Academy at Alta V	121,861	10.95%
99	Carlsbad	Craft ES	36,770	29.96%
625	Carlsbad	Desert Willow ES (2017) - NEW - Replac	75,987	4.98%
375	Carlsbad	Dr. E.M. Smith Pre-school	17,417	15.83%
152	Carlsbad	Early Childhood Education Center	52,126	26.18%
353	Carlsbad	Hillcrest ES	38,920	16.70%
288	Carlsbad	Jefferson Montessori Academy Charter	22,955	19.63%
266	Carlsbad	Joe Stanley Smith ES	36,920	20.47%
62	Carlsbad	Monterrey ES	40,550	33.13%
626	Carlsbad	Ocotillo ES (2017) - NEW - Replacing Ri	75,987	4.98%
37	Carrizozo	Carrizozo Combined School	93,176	37.79%
674	Central Consolidated	Central Career Prep	31,143	3.13%
549	Central Consolidated	Eva B. Stokely ES	110,040	8.22%
738	Central Consolidated	Judy Nelson ES - CONSOLIDATED Grace	10,000	0.00%
237	Central Consolidated	Kirtland Central HS	208,300	22.25%
54	Central Consolidated	Kirtland ES	88,650	34.01%
635	Central Consolidated	Kirtland MS	134,160	4.70%
463	Central Consolidated	Mesa ES	69,239	11.91%
619	Central Consolidated	Naschitti ES	27,155	5.23%
6	Central Consolidated	Newcomb ES	67,465	54.82%
501	Central Consolidated	Newcomb MS	53,896	10.10%
497	Central Consolidated	Nizhoni ES	71,280	10.24%
470	Central Consolidated	Ojo Amarillo ES	77,103	11.65%
50	Central Consolidated	Shiprock HS	217,812	34.76%
400	Central Consolidated	Tse'bit'ai MS	103,204	14.62%
217	Chama Valley	Chama ES/ MS	42,242	23.27%
633	Chama Valley	Escalante MS/HS	68,253	4.79%
520	Chama Valley	Tierra Amarilla ES	27,479	9.41%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
419	Cimarron	Cimarron ES/MS	59,818	14.15%
142	Cimarron	Cimarron HS	54,607	27.00%
427	Cimarron	Eagle Nest ES/MS	58,035	13.86%
602	Cimarron	Moreno Valley Charter High School	23,344	5.88%
29	Clayton	Alvis ES	33,366	39.56%
4	Clayton	Clayton HS	104,051	58.73%
98	Clayton	Clayton Junior HS	36,507	30.05%
396	Cloudcroft	Cloudcroft ES/MS	58,523	14.83%
597	Cloudcroft	Cloudcroft HS	79,142	6.10%
404	Clovis	Barry ES	46,036	14.57%
666	Clovis	Bella Vista ES	67,841	3.44%
126	Clovis	Cameo ES	49,347	27.89%
229	Clovis	Clovis Freshman Academy	106,639	22.51%
362	Clovis	Clovis HS	309,812	16.27%
712	Clovis	James Bickley ES	40,000	0.30%
648	Clovis	La Casita ES	63,563	4.22%
236	Clovis	Lincoln-Jackson Arts	30,139	22.30%
739	Clovis	Lockwood ES	47,384	0.00%
740	Clovis	Los Ninos Early Intervention Center	1,000	0.00%
280	Clovis	Marshall Junior HS	161,364	20.00%
125	Clovis	Mesa ES	63,071	28.07%
386	Clovis	Sandia ES	60,065	15.32%
709	Clovis	W.D. Gattis MS	125,835	0.64%
441	Clovis	Yucca Junior HS	126,769	13.25%
245	Clovis	Zia ES	62,218	21.63%
704	Cobre	Bayard ES	57,080	0.86%
233	Cobre	Central ES	81,866	22.42%
31	Cobre	Cobre HS	150,127	39.12%
649	Cobre	Hurley ES	34,904	4.21%
317	Cobre	San Lorenzo ES	20,401	18.21%
627	Cobre	Snell MS	80,028	4.95%
452	Corona	Corona Combined School	62,099	12.66%
617	Cuba	Cuba ES	39,742	5.30%
529	Cuba	Cuba HS	104,721	9.02%
469	Cuba	Cuba MS	39,412	11.74%
600	Deming	Bataan ES	68,332	5.94%
172	Deming	Bell ES	34,992	25.01%
374	Deming	Chaparral ES	65,545	15.85%
574	Deming	Columbus ES	75,322	6.92%
379	Deming	Deming Cesar Chavez Charter High Sch	23,559	15.61%
185	Deming	Memorial ES	43,552	24.34%
513	Deming	My Little School	10,636	9.77%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
575	Deming	Red Mountain MS	125,928	6.83%
579	Deming	Ruben S. Torres ES	68,855	6.80%
539	Des Moines	Des Moines Combined School	56,070	8.61%
102	Dexter	Dexter ES	80,092	29.87%
571	Dexter	Dexter HS	122,084	7.00%
101	Dexter	Dexter MS	42,462	29.88%
277	Dora	Dora Combined	103,542	20.08%
569	Dulce	Combined Dulce MS/HS	116,217	7.18%
580	Dulce	Dulce ES	90,387	6.79%
316	Elida	Elida ES	15,494	18.23%
526	Elida	Elida MS/HS	52,220	9.19%
711	Espanola	Alcalde ES (New)	49,948	0.34%
285	Espanola	Carinos TEMP LOCATION (PKA Mounta	22,428	19.77%
467	Espanola	Carlos F Vigil MS	124,674	11.81%
36	Espanola	Chimayo ES	35,351	37.91%
260	Espanola	Dixon ES	19,321	20.93%
165	Espanola	Espanola Valley HS	161,172	25.55%
688	Espanola	Eutimio Salazar - Fairview ES	56,814	2.24%
428	Espanola	Hernandez ES	35,276	13.82%
413	Espanola	James Rodriguez ES	66,049	14.28%
515	Espanola	San Juan ES	49,748	9.72%
584	Espanola	Tony E Quintana ES	41,086	6.58%
123	Estancia	Estancia Combined ES	81,283	28.25%
265	Estancia	Estancia HS	100,205	20.55%
730	Estancia	Estancia MS	29,155	0.00%
498	Estancia	Estancia Valley Learning Center	3,840	10.19%
35	Eunice	Caton MS	50,084	38.27%
373	Eunice	Eunice HS	160,982	15.97%
701	Eunice	Mettie Jordan ES (New)	81,865	1.30%
252	Farmington	Animas ES	57,462	21.18%
66	Farmington	Apache ES	59,865	32.54%
144	Farmington	Bluffview ES	61,197	26.82%
216	Farmington	Country Club ES	57,009	23.32%
349	Farmington	Esperanza ES	79,077	16.77%
409	Farmington	Heights MS	87,574	14.35%
595	Farmington	Hermosa MS - AFTER AWARD CONSTRU	89,610	6.19%
298	Farmington	Ladera Del Norte ES	56,758	19.25%
147	Farmington	McCormick ES	61,952	26.62%
475	Farmington	McKinley ES	69,783	11.33%
87	Farmington	Mesa Verde ES	50,571	30.55%
342	Farmington	Mesa View MS	114,485	17.18%
677	Farmington	Northeast ES (2015) (New)	92,510	3.05%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
462	Farmington	Piedra Vista HS	257,519	11.98%
421	Farmington	Rocinante HS	51,941	14.07%
660	Farmington	Tibbetts MS	98,561	3.74%
184	Floyd	Floyd Combined School	71,875	24.35%
605	Fort Sumner	Fort Sumner Combined	127,465	5.79%
722	Gadsden	Alta Vista Early College HS	62,954	0.01%
668	Gadsden	Anthony ES	93,909	3.38%
514	Gadsden	Berino ES	72,735	9.74%
652	Gadsden	Chaparral HS	221,354	4.06%
44	Gadsden	Chaparral MS	92,497	36.22%
124	Gadsden	Desert Trail ES	74,765	28.17%
603	Gadsden	Desert View ES	68,822	5.83%
299	Gadsden	Gadsden ES	61,750	19.15%
352	Gadsden	Gadsden HS	309,449	16.73%
453	Gadsden	Gadsden MS	166,310	12.65%
189	Gadsden	La Union ES	59,240	24.28%
203	Gadsden	Loma Linda ES	60,020	23.63%
178	Gadsden	Mesquite ES	71,104	24.63%
659	Gadsden	North Valley ES	61,565	3.76%
425	Gadsden	Riverside ES	66,916	13.91%
530	Gadsden	Santa Teresa ES	68,397	8.97%
292	Gadsden	Santa Teresa HS	250,295	19.47%
240	Gadsden	Santa Teresa MS	122,431	21.80%
272	Gadsden	Sunland Park ES	57,584	20.30%
521	Gadsden	Sunrise ES	61,750	9.33%
645	Gadsden	Vado ES	61,750	4.35%
725	Gadsden	Yucca Heights ES (2016)	68,750	0.00%
724	Gallup McKinley	Catherine A Miller ES	50,833	0.00%
167	Gallup McKinley	Chee Dodge ES	57,628	25.43%
622	Gallup McKinley	Chief Manuelito MS	112,069	5.07%
702	Gallup McKinley	Crownpoint ES	48,592	1.19%
160	Gallup McKinley	Crownpoint HS	91,257	25.90%
239	Gallup McKinley	Crownpoint MS	54,677	21.84%
47	Gallup McKinley	David Skeet ES	45,454	35.24%
135	Gallup McKinley	Gallup Central Alternative HS	37,999	27.44%
91	Gallup McKinley	Gallup HS	259,311	30.36%
541	Gallup McKinley	Gallup MS	83,395	8.52%
621	Gallup McKinley	Hiroshi Miyamura HS	227,530	5.09%
490	Gallup McKinley	Indian Hills ES	50,954	10.68%
647	Gallup McKinley	Jefferson ES (NEW)	60,234	4.25%
630	Gallup McKinley	John F. Kennedy MS	142,129	4.92%
415	Gallup McKinley	Middle College Charter High School	6,898	14.20%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
528	Gallup McKinley	Navajo ES	60,879	9.11%
665	Gallup McKinley	Navajo MS	52,761	3.46%
34	Gallup McKinley	Navajo Pine HS	76,553	38.76%
741	Gallup McKinley	New Del Norte ES (2017) (Replacing bo	60,352	0.00%
742	Gallup McKinley	New TO BE NAMED ES (2018) (Replacin	60,352	0.00%
564	Gallup McKinley	Ramah ES (2018) - NEW AT HIGH SCHO	29,911	7.42%
653	Gallup McKinley	Ramah HS	61,251	4.05%
16	Gallup McKinley	Red Rock ES	51,788	44.07%
14	Gallup McKinley	Rocky View ES	51,768	44.41%
261	Gallup McKinley	Stagecoach ES	64,834	20.90%
64	Gallup McKinley	Thoreau HS	122,442	32.80%
646	Gallup McKinley	Thoreau MS	52,440	4.25%
395	Gallup McKinley	Tobe Turpen ES	49,426	14.93%
678	Gallup McKinley	Tohatchi ES	55,338	2.97%
96	Gallup McKinley	Tohatchi HS	125,276	30.10%
438	Gallup McKinley	Tohatchi MS	46,597	13.42%
519	Gallup McKinley	Tse' Yi' Gai HS	64,384	9.42%
547	Gallup McKinley	Twin Lakes ES	42,998	8.29%
431	Grady	Grady Mun. Combined	70,299	13.72%
88	Grants Cibola	Bluewater ES	22,747	30.55%
559	Grants Cibola	Cubero ES	36,340	7.56%
593	Grants Cibola	Grants HS	214,945	6.23%
552	Grants Cibola	Laguna-Acoma MS/ HS	120,648	7.93%
372	Grants Cibola	Mesa View ES	55,573	15.98%
623	Grants Cibola	Milan ES	60,901	5.06%
110	Grants Cibola	Mount Taylor ES	74,577	29.31%
743	Grants Cibola	NEW Los Alamos MS - New school-Sa	67,877	0.00%
397	Grants Cibola	San Rafael ES	30,132	14.81%
90	Grants Cibola	Seboyeta ES	17,384	30.46%
358	Hagerman	Hagerman Combined	149,474	16.48%
566	Hatch Valley	Garfield ES	33,142	7.30%
586	Hatch Valley	Hatch Valley ES	42,289	6.48%
561	Hatch Valley	Hatch Valley HS	166,024	7.49%
196	Hatch Valley	Hatch Valley MS	69,105	23.96%
525	Hatch Valley	Rio Grande ES	33,232	9.24%
15	Hobbs	Booker T. Washington ES	32,145	44.26%
754	Hobbs	Broadmoor ES (2016 - NEW REPLACEM	53,110	0.00%
107	Hobbs	College Lane ES	55,000	29.57%
45	Hobbs	Coronado ES	49,358	35.58%
42	Hobbs	Edison ES	37,945	36.82%
18	Hobbs	Heizer MS	86,888	43.18%
248	Hobbs	Highland MS (f.k.a Highland Junior HS)	97,243	21.41%



2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
394	Hobbs	Hobbs Freshman School	124,528	15.05%
235	Hobbs	Hobbs HS	368,569	22.31%
25	Hobbs	Houston MS	109,920	40.63%
198	Hobbs	Jefferson ES	42,906	23.86%
279	Hobbs	Mills ES	38,746	20.01%
717	Hobbs	Murray ES (2015)	68,714	0.04%
268	Hobbs	Sanger ES	42,547	20.38%
67	Hobbs	Southern Heights ES	49,775	32.35%
56	Hobbs	Stone ES	54,654	33.94%
224	Hobbs	Taylor ES	38,130	22.81%
357	Hobbs	Will Rogers ES	57,380	16.56%
247	Hondo Valley	Hondo Combined school	59,663	21.60%
181	House	House Combined School	59,387	24.57%
664	Jal	Jal ES	67,513	3.55%
177	Jal	JAL Jr./Sr. High	131,079	24.66%
32	Jemez Mountain	Coronado MS/HS	101,444	38.85%
30	Jemez Mountain	Gallina ES	15,050	39.41%
295	Jemez Mountain	Lindrieth Heritage Charter	10,865	19.38%
614	Jemez Mountain	Lybrook ES/MS	28,821	5.39%
540	Jemez Valley	Jemez Valley ES	51,426	8.58%
518	Jemez Valley	Jemez Valley HS	67,051	9.44%
315	Jemez Valley	Jemez Valley MS	34,353	18.25%
9	Jemez Valley	San Diego Riverside Charter School	18,816	48.40%
332	Lake Arthur	Lake Arthur Combined School	89,248	17.42%
461	Las Cruces	Alameda ES	52,277	12.04%
502	Las Cruces	Arrowhead Park Early College High Sch	64,260	10.09%
718	Las Cruces	Arrowhead Park Medical Academy	50,000	0.03%
226	Las Cruces	Booker T. Washington ES	68,294	22.75%
262	Las Cruces	Camino Real MS	115,183	20.88%
570	Las Cruces	Centennial HS	344,654	7.09%
339	Las Cruces	Central ES	28,310	17.23%
376	Las Cruces	Cesar Chavez ES	75,291	15.68%
591	Las Cruces	Columbia ES	83,335	6.30%
485	Las Cruces	Conlee ES	57,369	10.93%
105	Las Cruces	Desert Hills ES	70,181	29.67%
387	Las Cruces	Dona Ana ES	67,660	15.29%
348	Las Cruces	East Picacho ES	63,982	16.88%
205	Las Cruces	Fairacres ES	45,824	23.58%
405	Las Cruces	Hermosa Heights ES	63,115	14.54%
329	Las Cruces	Highland ES	86,521	17.46%
291	Las Cruces	Hillrise ES	60,384	19.54%
223	Las Cruces	Jornada ES	67,215	22.82%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
744	Las Cruces	Las Cruces HS	302,474	0.00%
746	Las Cruces	Loma Heights ES	46,443	0.00%
310	Las Cruces	Lynn MS	113,823	18.48%
93	Las Cruces	MacArthur ES	51,700	30.28%
578	Las Cruces	Mayfield HS	274,011	6.80%
568	Las Cruces	Mesa MS	112,428	7.23%
365	Las Cruces	Mesilla ES	46,505	16.23%
202	Las Cruces	Mesilla Park ES	57,195	23.65%
671	Las Cruces	Monte Vista ES	79,603	3.20%
269	Las Cruces	Onate HS	287,261	20.35%
200	Las Cruces	Picacho MS	128,314	23.81%
294	Las Cruces	Rio Grande Preparatory Institute	42,940	19.39%
610	Las Cruces	Sierra MS	127,477	5.57%
598	Las Cruces	Sonoma ES	85,899	6.01%
164	Las Cruces	Sunrise ES	64,629	25.60%
439	Las Cruces	Tombaugh ES	78,092	13.33%
334	Las Cruces	University Hills ES	52,890	17.40%
411	Las Cruces	Valley View ES	63,433	14.29%
324	Las Cruces	Vista MS	96,528	17.98%
287	Las Cruces	White Sands ES/MS	56,693	19.64%
426	Las Cruces	Zia MS	112,360	13.86%
155	Las Vegas City	Legion Park ES	31,733	26.09%
49	Las Vegas City	Los Ninos ES	57,275	35.03%
300	Las Vegas City	Memorial MS	101,127	19.09%
116	Las Vegas City	Mike Mateo Sena ES	18,241	28.77%
72	Las Vegas City	Paul D. Henry ES	30,442	32.10%
82	Las Vegas City	Robertson HS	173,924	31.02%
84	Las Vegas City	Sierra Vista ES	50,547	30.94%
402	Logan	Logan Combined	90,369	14.58%
457	Lordsburg	Dugan Tarango MS	43,552	12.25%
63	Lordsburg	R.V. Traylor ES	37,873	33.11%
388	Los Alamos	Aspen ES	70,710	15.24%
39	Los Alamos	Barranca Mesa ES	57,936	37.51%
192	Los Alamos	Chamisa ES	47,894	24.08%
259	Los Alamos	Los Alamos HS	292,264	20.93%
443	Los Alamos	Los Alamos MS	87,885	13.14%
127	Los Alamos	Mountain ES	55,556	27.89%
132	Los Alamos	Pinon ES	57,520	27.48%
304	Los Lunas	Ann Parish ES	67,682	18.80%
642	Los Lunas	Bosque Farms ES	68,350	4.48%
618	Los Lunas	Century Alternative High	28,000	5.26%
588	Los Lunas	Desert View ES	63,618	6.40%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
639	Los Lunas	Katherine Gallegos ES	59,856	4.64%
206	Los Lunas	Los Lunas ES	62,984	23.52%
480	Los Lunas	Los Lunas Family School	2,688	11.25%
747	Los Lunas	Los Lunas HS	240,747	0.00%
194	Los Lunas	Los Lunas MS	104,546	23.98%
120	Los Lunas	Peralta ES	48,554	28.47%
58	Los Lunas	Raymond Gabaldon ES	56,693	33.64%
663	Los Lunas	Sundance ES	70,546	3.57%
271	Los Lunas	Tome ES	65,998	20.32%
504	Los Lunas	Valencia ES	54,211	9.99%
628	Los Lunas	Valencia HS	194,123	4.94%
368	Los Lunas	Valencia MS (AKA - Manzano Vista MS)	95,684	16.13%
183	Loving	Loving ES	46,723	24.35%
476	Loving	Loving HS	79,540	11.32%
624	Loving	Loving MS	57,645	5.04%
286	Lovington	Ben Alexander ES	56,346	19.74%
158	Lovington	Jefferson ES	49,108	26.00%
464	Lovington	Lea ES	48,930	11.88%
466	Lovington	Llano ES	68,679	11.82%
378	Lovington	Lovington 6th Grade Academy	105,607	15.64%
685	Lovington	Lovington Freshman Academy	17,600	2.53%
75	Lovington	Lovington HS	264,233	31.75%
609	Lovington	New Hope Alternative HS	5,400	5.59%
238	Lovington	Taylor MS	89,240	22.04%
380	Lovington	Yarbro ES	76,518	15.57%
307	Magdalena	Magdalena Combined	130,251	18.55%
297	Maxwell	Maxwell Combined School	56,188	19.30%
81	Melrose	Melrose Combined School	114,722	31.29%
615	Mesa Vista	El Rito ES	25,125	5.38%
153	Mesa Vista	Mesa Vista MS/HS	71,460	26.12%
328	Mora	Holman ES	20,955	17.67%
137	Mora	Mora Combined School	144,335	27.21%
606	Moriarty / Edgewood	Edgewood MS	108,549	5.72%
487	Moriarty / Edgewood	Moriarty ES	69,410	10.81%
106	Moriarty / Edgewood	Moriarty HS	258,450	29.66%
599	Moriarty / Edgewood	Moriarty MS	73,290	5.98%
448	Moriarty / Edgewood	Route 66 ES	54,710	12.82%
503	Moriarty / Edgewood	South Mountain ES	43,223	10.07%
296	Mosquero	Mosquero Combined School	48,728	19.31%
8	Mountainair	Mountainair ES	42,859	51.01%
675	NM School for the Blind	Alamogordo - Jack Hall Building-New H	24,426	3.09%
726	NM School for the Blind	IRC / Production Building - PKA: Library	3,220	0.00%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
727	NM School for the Blind	Library Building Old Health Services (19	3,220	0.00%
446	NM School for the Blind	North Cottage (1930)	1,050	12.98%
728	NM School for the Blind	Site	180,521	0.00%
548	NM School for the Blind	South Cottage (1930)	1,050	8.28%
641	NM School for the Deaf	Bldg 04-Connor Hall	30,350	4.59%
692	NM School for the Deaf	Bldg 05-Cottage A	6,003	1.98%
693	NM School for the Deaf	Bldg 06-Cottage B	6,003	1.98%
694	NM School for the Deaf	Bldg 07-Cottage C	6,003	1.98%
695	NM School for the Deaf	Bldg 08-Cottage D	6,003	1.98%
669	NM School for the Deaf	Bldg 10a-Dillon Hall Main Bldg	35,054	3.38%
686	NM School for the Deaf	Bldg 13-Hester Hall	31,130	2.50%
141	NM School for the Deaf	Bldg 15-Larson Gym	13,638	27.06%
572	NM School for the Deaf	Dining Hall (1935)	20,367	7.00%
729	NM School for the Deaf	Site	262,052	0.00%
479	Pecos	Pecos ES	67,371	11.26%
345	Pecos	Pecos HS	96,160	17.07%
383	Pecos	Pecos MS	34,946	15.45%
264	Penasco	Penasco ES	60,248	20.73%
267	Penasco	Penasco HS	68,757	20.46%
430	Penasco	Penasco MS	30,697	13.72%
283	Pojoaque Valley	Pablo Roybal ES	83,399	19.88%
563	Pojoaque Valley	Pojoaque HS	177,900	7.45%
312	Pojoaque Valley	Pojoaque Intermediate & Sixth Grade A	31,306	18.40%
289	Pojoaque Valley	Pojoaque MS	99,001	19.59%
455	Portales	Brown ES	56,795	12.27%
207	Portales	James ES	57,916	23.50%
676	Portales	Lindsey-Steiner ES	60,312	3.09%
242	Portales	Portales HS	202,899	21.73%
213	Portales	Portales Jr HS	96,358	23.42%
468	Portales	Valencia ES	69,824	11.77%
52	Quemado	Datil ES	10,964	34.14%
209	Quemado	Quemado Combined	68,917	23.48%
422	Questa	Alta Vista ES/MS	66,150	14.04%
281	Questa	Questa Junior High/HS	94,426	19.97%
423	Questa	Rio Costilla Southwest Learning Acader	23,002	13.99%
656	Questa	Roots & Wings Community Charter Sch	4,493	3.91%
27	Raton	Longfellow ES	32,620	40.35%
553	Raton	Raton HS	109,253	7.90%
61	Raton	Raton MS	54,773	33.29%
1	Reserve	Glenwood ES	5,841	95.42%
481	Reserve	NEW Reserve Combined School	56,241	11.07%
506	Rio Rancho	Cielo Azul ES	89,368	9.97%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
171	Rio Rancho	Colinas del Norte ES	101,532	25.16%
391	Rio Rancho	Eagle Ridge MS	126,820	15.20%
363	Rio Rancho	Enchanted Hills ES	115,287	16.27%
355	Rio Rancho	Ernest Stapleton ES	87,201	16.66%
581	Rio Rancho	Independence High	25,685	6.77%
95	Rio Rancho	Lincoln MS	118,735	30.19%
308	Rio Rancho	Maggie Cordova ES	90,457	18.51%
243	Rio Rancho	Martin Luther King, Jr. ES	100,965	21.72%
341	Rio Rancho	Mountain View MS	122,982	17.21%
412	Rio Rancho	Puesta Del Sol ES	83,555	14.28%
707	Rio Rancho	Rio Rancho Cyber Academy	36,128	0.81%
154	Rio Rancho	Rio Rancho ES	73,666	26.11%
210	Rio Rancho	Rio Rancho HS	379,923	23.46%
460	Rio Rancho	Rio Rancho MS	242,006	12.10%
673	Rio Rancho	Sandia Vista ES	87,164	3.13%
542	Rio Rancho	V. Sue Cleveland HS	349,615	8.51%
390	Rio Rancho	Vista Grande ES	88,251	15.22%
493	Roswell	Berrendo ES	54,021	10.55%
544	Roswell	Berrendo MS	100,275	8.38%
511	Roswell	East Grand Plains ES	35,324	9.87%
710	Roswell	El Capitan ES (2013)	61,644	0.34%
343	Roswell	Goddard HS	235,886	17.15%
7	Roswell	Mesa MS	68,543	52.76%
576	Roswell	Military Heights ES	50,141	6.82%
699	Roswell	Missouri Ave ES (New)	54,362	1.33%
732	Roswell	Monterrey ES	53,531	0.00%
70	Roswell	Mountain View MS	67,373	32.20%
19	Roswell	Nancy Lopez ES	32,462	43.04%
582	Roswell	Pecos ES	46,371	6.75%
21	Roswell	Roswell HS	248,428	42.75%
230	Roswell	Sidney Gutierrez Charter Middle School	10,110	22.50%
465	Roswell	Sierra MS	99,539	11.88%
494	Roswell	Sunset ES	40,839	10.32%
583	Roswell	University High	57,382	6.66%
536	Roswell	Valley View ES	42,928	8.72%
11	Roswell	Washington Avenue ES	41,991	46.38%
510	Roy	Roy Combined School	58,653	9.88%
522	Ruidoso	Ruidoso HS	168,818	9.29%
697	Ruidoso	Ruidoso MS	111,316	1.73%
429	Ruidoso	Sierra Vista Primary	40,102	13.79%
381	Ruidoso	White Mountian ES	82,189	15.54%
318	San Jon	San Jon Combined	84,999	18.19%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
667	Santa Fe	Academy for Technology and the Classi	25,457	3.42%
424	Santa Fe	Acequia Madre ES	31,752	13.95%
78	Santa Fe	Amy Biehl Community School	64,546	31.35%
558	Santa Fe	Aspen Community Magnet School	97,287	7.69%
484	Santa Fe	Atalaya ES	56,144	10.93%
278	Santa Fe	Calvin Capshaw MS	90,322	20.03%
180	Santa Fe	Capital HS	207,619	24.58%
537	Santa Fe	Career Academy at Larragoite	22,298	8.65%
650	Santa Fe	Carlos Gilbert ES	52,441	4.20%
290	Santa Fe	Cesar Chavez ES	69,439	19.58%
410	Santa Fe	Chaparral ES	56,884	14.33%
546	Santa Fe	DeVargas MS	93,500	8.31%
222	Santa Fe	E. J. Martinez ES	49,145	22.82%
393	Santa Fe	Edward Ortiz MS	109,169	15.07%
350	Santa Fe	El Camino Real Academy PKA Agua Fria	103,494	16.76%
477	Santa Fe	El Dorado Community School	103,098	11.30%
723	Santa Fe	Engage Alternative HS	1,000	0.01%
338	Santa Fe	Francis X. Nava ES	50,818	17.24%
589	Santa Fe	Gonzales Community School	83,569	6.35%
611	Santa Fe	Kearny ES	77,013	5.51%
657	Santa Fe	Mandela International Magnet School	28,720	3.90%
703	Santa Fe	Nina Otero Community School	81,339	1.06%
748	Santa Fe	NYE Early Childhood Center	980	0.00%
174	Santa Fe	Pinon ES	77,425	24.96%
531	Santa Fe	R.M. Sweeney ES	83,850	8.88%
436	Santa Fe	Ramirez Thomas ES	81,195	13.54%
499	Santa Fe	Salazar ES	56,487	10.11%
403	Santa Fe	Santa Fe HS	374,061	14.58%
651	Santa Fe	Tesuque ES	26,384	4.16%
138	Santa Fe	Wood-Gormley ES	31,832	27.17%
749	Santa Rosa	NEW Rita Marquez / Anton Chico Coml	21,008	0.00%
22	Santa Rosa	Santa Rosa ES	59,276	42.62%
17	Santa Rosa	Santa Rosa HS	118,555	43.70%
440	Santa Rosa	Santa Rosa MS	21,150	13.31%
524	Silver	Cliff Combined	73,165	9.25%
389	Silver	G.W. Stout ES	77,200	15.23%
104	Silver	Harrison H. Schmitt ES	59,416	29.69%
103	Silver	Jose Barrios ES	41,272	29.80%
377	Silver	La Plata MS	107,819	15.66%
557	Silver	Silver City Opportunity School	9,000	7.79%
527	Silver	Silver HS	190,319	9.18%
193	Silver	Sixth Street ES	42,053	24.05%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
472	Socorro	Cottonwood Valley Charter School	2,756	11.62%
681	Socorro	Midway ES	22,215	2.59%
449	Socorro	Parkview ES	76,685	12.75%
55	Socorro	Raymond Sarracino MS	97,746	33.98%
162	Socorro	Socorro HS	136,527	25.64%
601	Socorro	Zimmerly ES	39,575	5.90%
38	Springer	Springer ES	40,306	37.59%
330	Springer	Springer MS / HS Combined	55,187	17.46%
385	State Chartered Schools	Academy of Trades and Technology Ch	25,629	15.40%
713	State Chartered Schools	ACE Leadership Charter High School	23,190	0.13%
636	State Chartered Schools	Albuquerque Institute for Math and Sci	21,016	4.69%
616	State Chartered Schools	Albuquerque School of Excellence Char	24,784	5.34%
24	State Chartered Schools	Albuquerque Sign Language Academy C	9,700	41.56%
418	State Chartered Schools	Alma d' Arte Charter High School	47,308	14.18%
331	State Chartered Schools	Amy Biehl Charter High School	45,223	17.44%
320	State Chartered Schools	Cesar Chavez Community Charter Scho	26,987	18.13%
473	State Chartered Schools	Cien Aguas International Charter Scho	28,334	11.50%
679	State Chartered Schools	Cottonwood Classical Preparatory Scho	47,161	2.95%
447	State Chartered Schools	Creative Education Preparatory Institut	13,330	12.88%
437	State Chartered Schools	Gilbert L Sena Charter High School	29,600	13.45%
683	State Chartered Schools	Horizon Academy West Charter School	42,347	2.54%
351	State Chartered Schools	International School at Mesa del Sol Ch	27,216	16.75%
3	State Chartered Schools	La Academia Dolores Huerta Charter Sc	12,483	60.61%
643	State Chartered Schools	La Promesa Early Learning Charter Scho	34,826	4.41%
640	State Chartered Schools	La Resolana Leadership Academy Chart	10,514	4.62%
745	State Chartered Schools	Las Montanas Charter School	26,737	0.00%
445	State Chartered Schools	Media Arts Collaborative Charter Scho	16,192	13.00%
512	State Chartered Schools	Monte Del Sol Charter School	32,742	9.83%
417	State Chartered Schools	Montessori Elementary Charter School	33,000	14.19%
662	State Chartered Schools	New America Charter School - Albuque	10,096	3.58%
161	State Chartered Schools	NM School for the Arts Charter School	35,943	25.88%
587	State Chartered Schools	North Valley Academy Charter School	36,150	6.45%
225	State Chartered Schools	Red River Valley Charter School	10,118	22.79%
596	State Chartered Schools	School of Dreams Academy Charter Sch	21,106	6.16%
212	State Chartered Schools	South Valley Preparatory Charter Scho	10,482	23.44%
608	State Chartered Schools	Southwest Intermediate Learning Cent	15,120	5.59%
556	State Chartered Schools	Southwest Primary Learning Center	14,160	7.80%
555	State Chartered Schools	Southwest Secondary Learning Center	14,160	7.83%
715	State Chartered Schools	Taos Academy Charter School	16,620	0.06%
565	State Chartered Schools	Taos Integrated School of the Arts	12,000	7.37%
721	State Chartered Schools	The ASK Academy	37,817	0.03%
129	State Chartered Schools	The MASTERS Program Early College Ch	5,800	27.81%

2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
53	State Chartered Schools	Tierra Adentro Charter School	15,786	34.02%
482	State Chartered Schools	Tierra Encantada Charter School	35,604	11.01%
562	State Chartered Schools	Turquoise Trail Elementary Charter Sch	74,819	7.45%
585	State Chartered Schools	Walatowa Charter High School	14,419	6.48%
607	T or C	Arrey ES	32,813	5.71%
620	T or C	Hot Springs HS	138,455	5.21%
69	T or C	Sierra ES	25,860	32.22%
382	T or C	Truth or Consequences ES	55,740	15.51%
188	T or C	Truth or Consequences MS	67,397	24.29%
700	Taos	Anansi Charter School	18,462	1.31%
314	Taos	Arroyo del Norte ES	40,670	18.26%
354	Taos	Chrysalis Alternative School	5,831	16.66%
491	Taos	Enos Garcia ES	108,331	10.63%
199	Taos	Ranchos de Taos ES	67,825	23.82%
705	Taos	Taos Cyber Magnet HS	36,128	0.81%
254	Taos	Taos HS	196,742	21.13%
150	Taos	Taos MS	108,088	26.57%
682	Taos	Taos Municipal Charter School	32,090	2.55%
661	Taos	Vista Grande Charter High School	11,906	3.59%
505	Tatum	Tatum ES	39,832	9.98%
495	Tatum	Tatum Jr./Sr. HS	114,305	10.29%
327	Texico	Texico Combined	165,809	17.72%
97	Tucumcari	Tucumcari ES	114,140	30.08%
684	Tucumcari	Tucumcari HS	119,277	2.53%
175	Tucumcari	Tucumcari MS	79,085	24.95%
507	Tularosa	Tularosa ES	58,140	9.96%
560	Tularosa	Tularosa HS	98,751	7.56%
567	Tularosa	Tularosa Intermediate	40,858	7.25%
94	Tularosa	Tularosa MS	55,938	30.26%
232	Vaughn	Vaughn Combined School	72,314	22.43%
284	Wagon Mound	Wagon Mound Combined	84,720	19.79%
551	West Las Vegas	Don Cecilio Martinez ES	29,246	8.01%
414	West Las Vegas	Luis E. Armijo ES	44,684	14.26%
156	West Las Vegas	Rio Gallinas Charter School	8,563	26.06%
187	West Las Vegas	Tony Serna Jr. ES	27,795	24.31%
305	West Las Vegas	Union Street ES	14,824	18.66%
303	West Las Vegas	Valley ES / MS	65,744	18.90%
573	West Las Vegas	West Las Vegas HS	145,630	6.99%
720	West Las Vegas	West Las Vegas Partnership	6,318	0.03%
750	Zuni	A:Shiwi ES	57,489	0.00%
752	Zuni	Dowa Yalanne ES	63,189	0.00%
696	Zuni	New Zuni Elementary School	86,387	1.97%



2016-2017 wNMCI **FINAL** Ranking, Sorted by District Then School

Rank	District	School Name	Gross Area (Sq. Ft.)	wNMCI
644	Zuni	Twin Buttes HS	21,638	4.36%
604	Zuni	Zuni HS	116,224	5.81%
73	Zuni	Zuni MS	68,008	32.00%
<p>Schools with "NRC" rankings are charter schools that have not reached their first renewal, followed by the expected date of renewal of charter. As such, these schools are not measured against the New Mexico Educational Adequacy Standards. Upon PEC or District renewal of the charter, these schools will be measured, evaluated and prioritized in the above list and eligible for grants under the standards-based capital outlay process.</p>				
NRC-2016	State Chartered Schools	J. Paul Taylor Academy Charter School	22,761	0.00%
NRC-2016	Santa Fe-State Chartered	NM Connections Academy Charter Sch	3,750	0.00%
NRC-2016	ABQ-State Chartered	NM International Charter School	21,696	0.00%
NRC-2016	ABQ-State Chartered	The GREAT Academy	15,040	0.00%
NRC-2017	ABQ-State Chartered	Coral Community Charter School	26,047	0.00%
NRC-2017	Moriarty-State Chartered	Estancia Valley Classical Academy	23,000	0.00%
NRC-2017	Espanola-State Chartered	La Tierra Montessori School of the Arts	6,730	0.00%
NRC-2017	Espanola-State Chartered	McCurdy Charter School	97,575	0.00%
NRC-2017	ABQ-State Chartered	Mission Achievement & Success Charter	49,165	0.00%
NRC-2017	Las Cruces-State Chartered	New America Charter School - Las Cruces	24,329	0.00%
NRC-2017	Farmington-Charter	New Mexico Virtual Academy	4,300	0.00%
NRC-2017	ABQ-State Chartered	Sage Montessori Charter School	10,919	0.00%
NRC-2017	ABQ-State Chartered	Southwest Aeronautics, Mathematics, &	41,393	0.00%
NRC-2017	Gallup McKinley-Charter	Uplift Community Charter School	10,000	0.00%
NRC-2017	ABQ-State Chartered	William W. & Josephine Dorn Charter C	13,848	0.00%
NRC-2018	Gasden-State Chartered	SWISH - Southwest Institute of Science	12,780	0.00%
NRC-2018	ABQ-State Chartered	Explore Academy Charter School	33,860	0.00%
NRC-2019	Gallup-State Chartered	Dzilth Dit Looi School of Empowerment	1,344	0.00%
NRC-2019	ABQ-State Chartered	Technology Leadership Charter HS	29,600	0.00%
NRC-2019	ABQ-State Chartered	SABE - Sandoval Academy of Bilingual E	23,694	0.00%
NRC-2019	State Chartered Schools	Dream/Ta'a Dine' Charter School	5,936	0.00%
NRC-2019	State Chartered Schools	Health Leadership Charter High School	15,972	0.00%
NRC-2019	State Chartered Schools	La Jicarita Community Charter School	6,720	0.00%
NRC-2019	State Chartered Schools	Taos International Charter School	17,040	0.00%

# 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.*”<sup>1</sup>

## 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 receives<sup>2</sup>, 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.

<sup>1</sup> Section 22-24-5.B(6) NMSA 1978

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

## *Methodology to Standardize PSCOTF Data Sets*

### 2001 Assessed Value/Member

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

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

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

### ALL DISTRICTS

	Total Valuation <u>2001</u>	40th day Membership <u>2001-2002</u> per Member	2001 Value per Member	AV/Mem Index of Variance
Min	2,712,790	56	1,557	0.00
Max	9,244,776,337	85,147	814,206	1.00
Max-Min			812,649	
Total/ Wt. Average	30,816,017,534	312,684	98,553	
Average (Districts)			130,447	0.84
Median (Districts)	80,606,307	784.5	81,587	0.90

## *Methodology to Standardize PSCOTF Data Sets*

### 2001 Residential Mill Levy for Education

Minimum Value	Catron	.45
Maximum Value	Otero	16.65
Max/Min		37 X
Variance, $U_{ML}$	Max-Min	16.20
Average Mill Levy, $\bar{U}_{ML}$	Across All Districts	8.38

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

Then for any District,  $D_{ML}$ , the mill levy expressed as a decimal fraction constrained to range between [-1, 1]:

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

**2016-2017 PERCENTAGE OF PARTICIPATION  
FOR PSCOC PROJECTS**

**FINAL**

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Alamogordo	63%	37%
Albuquerque	59%	41%
Animas	35%	65%
Artesia	10%	90%
Aztec	34%	66%
Belen	62%	38%
Bernalillo	42%	58%
Bloomfield	24%	76%
Capitan	10%	90%
Carlsbad	11%	89%
Carrizozo	10%	90%
Central	65%	35%
Chama	10%	90%
Cimarron	10%	90%
Clayton	10%	90%
Cloudcroft	10%	90%
Clovis	75%	25%
Cobre	50%	50%
Corona	10%	90%
Cuba	48%	52%
Deming	70%	30%
Des Moines	10%	90%
Dexter	80%	20%
Dora	63%	37%
Dulce	10%	90%
Elida	40%	60%
Espanola	63%	37%
Estancia	57%	43%
Eunice	10%	90%
Farmington	65%	35%
Floyd	77%	23%
Fort Sumner	30%	70%
Gadsden	87%	13%
Gallup	82%	18%
Grady	78%	22%
Grants	79%	21%
Hagerman	79%	21%
Hatch	87%	13%
Hobbs	51%	49%
Hondo	25%	75%
House	48%	52%
Jal	10%	90%
Jemez Mountain	10%	90%
Jemez Valley	50%	50%
Lake Arthur	10%	90%
Las Cruces	67%	33%
Las Vegas City	58%	42%
Las Vegas West	70%	30%
Logan	36%	64%
Lordsburg	26%	74%
Los Alamos	47%	53%
Los Lunas	77%	23%
Loving	10%	90%
Lovington	31%	69%
Magdalena	75%	25%
Maxwell	57%	43%
Melrose	61%	39%
Mesa Vista	37%	63%

**2016-2017 PERCENTAGE OF PARTICIPATION  
FOR PSCOC PROJECTS**

**FINAL**

DISTRICT	3 YEAR AVERAGE	
	STATE SHARE	DISTRICT SHARE
Mora	40%	60%
Moriarty	53%	47%
Mosquero	10%	90%
Mountainair	31%	69%
Pecos	39%	61%
Penasco	61%	39%
Pojoaque	75%	25%
Portales	76%	24%
Quemado	10%	90%
Questa	10%	90%
Raton	54%	46%
Reserve	10%	90%
Rio Rancho	68%	32%
Roswell	72%	28%
Roy	47%	53%
Ruidoso	10%	90%
San Jon	70%	30%
Santa Fe	10%	90%
Santa Rosa	55%	45%
Silver	44%	56%
Socorro	76%	24%
Springer	45%	55%
Taos	10%	90%
Tatum	10%	90%
Texico	61%	39%
Truth or Consequences	32%	68%
Tucumcari	71%	29%
Tularosa	75%	25%
Vaughn	10%	90%
Wagon Mound	10%	90%
Zuni	100%	0%

Note: The district share is equivalent to the percentage of participation that the district will have to participate for PSCOC projects funded in 16-17 and is also the percentage used to calculate the offsets.

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

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



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

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

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

**Capital Outlay Projects  
Chart by Agency**

2016 Direct Appropriations to the Public Education Department

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

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

TOTAL OFFSETS FOR 2016-2017  
AWARD CYCLE

FINAL

DISTRICT	2016 DISTRICT SHARE	TOTAL OFFSET FOR 2015-2016	TOTAL OFFSET USED FOR 15-16 AWARD CYCLE	TOTAL OFFSET USED FOR 15-16 STANDARD BASED ROOFS	TOTAL OFFSET USED FOR 15-16 OUT OF CYCLE AWARDS	OFFSET BALANCE	2016 OFFSET FOR APPROPRIATIONS IN TOP 150	2016 OFFSET NOT IN TOP 150	TOTAL OFFSETS FROM 2016 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2016-2017
1 ALAMOGORDO	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 ALBUQUERQUE	41%	\$ 2,989,020	\$ -	\$ -	\$ -	\$ 2,989,020	\$ -	\$ 2,198,266	\$ 2,757,931	\$ -	\$ 5,786,951
3 ANIMAS	65%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 ARTESIA	90%	\$ 1,522,408	\$ -	\$ -	\$ -	\$ 1,522,408	\$ -	\$ 270,000	\$ 270,000	\$ -	\$ 1,792,408
5 AZTEC	66%	\$ 638,100	\$ -	\$ -	\$ -	\$ 638,100	\$ -	\$ -	\$ -	\$ -	\$ 638,100
6 BELEN	38%	\$ 129,500	\$ -	\$ -	\$ -	\$ 129,500	\$ -	\$ -	\$ -	\$ -	\$ 129,500
7 BERNALILLO	58%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 BLOOMFIELD	76%	\$ 1,190,599	\$ -	\$ -	\$ -	\$ 1,190,599	\$ -	\$ -	\$ -	\$ -	\$ 1,190,599
9 CAPITAN	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 CARLSBAD	89%	\$ 2,168,282	\$ -	\$ -	\$ -	\$ 2,168,282	\$ -	\$ 44,500	\$ 44,500	\$ -	\$ 2,212,782
11 CARRIZOZO	90%	\$ 198,182	\$ -	\$ -	\$ -	\$ 198,182	\$ -	\$ -	\$ -	\$ -	\$ 198,182
12 CENTRAL	35%	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
13 CHAMA	90%	\$ 154,857	\$ -	\$ -	\$ -	\$ 154,857	\$ -	\$ -	\$ -	\$ -	\$ 154,857
14 CIMARRON	90%	\$ 214,750	\$ -	\$ -	\$ -	\$ 214,750	\$ -	\$ -	\$ -	\$ -	\$ 214,750
15 CLAYTON	90%	\$ 17,250	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ -	\$ -	\$ -	\$ 17,250
16 CLOUDCROFT	90%	\$ 1,399,363	\$ -	\$ -	\$ -	\$ 1,399,363	\$ -	\$ -	\$ -	\$ -	\$ 1,399,363
17 CLOWIS	25%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 COBRE	50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,500	\$ 97,500	\$ -	\$ 97,500
19 CORONA	90%	\$ 113,880	\$ -	\$ -	\$ -	\$ 113,880	\$ -	\$ 27,000	\$ 27,000	\$ -	\$ 140,880
20 CUBA	52%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 DEMING	30%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 DES MOINES	90%	\$ 69,330	\$ -	\$ -	\$ -	\$ 69,330	\$ -	\$ -	\$ -	\$ -	\$ 69,330
23 DEXTER	20%	\$ 89,132	\$ -	\$ -	\$ -	\$ 89,132	\$ -	\$ -	\$ -	\$ -	\$ 89,132
24 DORA	37%	\$ 162,150	\$ -	\$ -	\$ -	\$ 162,150	\$ -	\$ 37,000	\$ 37,000	\$ -	\$ 199,150
25 DULCE	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 ELIDA	60%	\$ 262,344	\$ -	\$ -	\$ -	\$ 262,344	\$ -	\$ 32,400	\$ 32,400	\$ -	\$ 294,744
27 ESPANOLA	37%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 ESTANCIAS	43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,056	\$ 34,056	\$ -	\$ 34,056
29 EUNICE	90%	\$ (13,444)	\$ -	\$ -	\$ -	\$ (13,444)	\$ -	\$ -	\$ -	\$ -	\$ (13,444)
30 FARMINGTON	35%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 FLOYD	23%	\$ 25,625	\$ -	\$ -	\$ -	\$ 25,625	\$ -	\$ 11,500	\$ 11,500	\$ -	\$ 37,125
32 FORT SUMNER	70%	\$ 66,450	\$ -	\$ -	\$ -	\$ 66,450	\$ -	\$ -	\$ -	\$ -	\$ 66,450
33 GADSDEN	13%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 GALLUP	18%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 GRADY	22%	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
36 GRANTS	21%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 HAGERMAN	21%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 HATCH	13%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 HOBBS	49%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 HONDO	75%	\$ 100,500	\$ -	\$ -	\$ -	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ 100,500
41 HOUSE	52%	\$ 8,625	\$ -	\$ -	\$ -	\$ 8,625	\$ -	\$ -	\$ -	\$ -	\$ 8,625
42 JAL	90%	\$ 1,017,887	\$ -	\$ -	\$ -	\$ 1,017,887	\$ -	\$ -	\$ -	\$ -	\$ 1,017,887
43 JEMEZ MOUNTAIN	90%	\$ 64,084	\$ -	\$ -	\$ -	\$ 64,084	\$ -	\$ -	\$ -	\$ -	\$ 64,084
44 JEMEZ VALLEY	50%	\$ 22,490	\$ -	\$ -	\$ -	\$ 22,490	\$ -	\$ -	\$ -	\$ -	\$ 22,490
45 LAKE ARTHUR	90%	\$ 246,953	\$ -	\$ -	\$ -	\$ 246,953	\$ -	\$ -	\$ -	\$ -	\$ 246,953
46 LAS CRUCES	33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 LAS VEGAS CITY	42%	\$ 592,636	\$ -	\$ -	\$ -	\$ 592,636	\$ -	\$ 18,900	\$ 18,900	\$ -	\$ 611,536
48 LAS VEGAS WEST	30%	\$ 15,950	\$ -	\$ -	\$ -	\$ 15,950	\$ -	\$ 36,083	\$ 36,083	\$ -	\$ 52,033
49 LOGAN	64%	\$ 111,740	\$ -	\$ -	\$ -	\$ 111,740	\$ -	\$ -	\$ -	\$ -	\$ 111,740
50 LORDSBURG	74%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 LOS ALAMOS	53%	\$ 345,750	\$ -	\$ -	\$ -	\$ 345,750	\$ -	\$ -	\$ -	\$ -	\$ 345,750
52 LOS LUNAS	23%	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000	\$ -	\$ 46,000	\$ 46,000	\$ -	\$ 69,000
53 LOVING	90%	\$ 577,430	\$ -	\$ -	\$ -	\$ 577,430	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ 757,430
54 LOVINGTON	69%	\$ 2,725,789	\$ -	\$ -	\$ -	\$ 2,725,789	\$ -	\$ 69,000	\$ 69,000	\$ -	\$ 2,794,789
55 MAGDALENA	25%	\$ 52,800	\$ -	\$ -	\$ -	\$ 52,800	\$ -	\$ -	\$ -	\$ -	\$ 52,800
56 MAXWELL	43%	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604	\$ -	\$ -	\$ -	\$ -	\$ 65,604
57 MELROSE	39%	\$ 158,942	\$ -	\$ -	\$ -	\$ 158,942	\$ -	\$ -	\$ -	\$ -	\$ 158,942
58 MESA VISTA	63%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 MORIA	60%	\$ 792,366	\$ -	\$ -	\$ -	\$ 792,366	\$ -	\$ -	\$ -	\$ -	\$ 792,366
60 MORIARTY	47%	\$ 36,800	\$ -	\$ -	\$ -	\$ 36,800	\$ -	\$ 52,170	\$ 52,170	\$ -	\$ 88,970
61 MOSQUERO	90%	\$ 22,500	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500

TOTAL OFFSETS FOR 2016-2017  
AWARD CYCLE

FINAL

DISTRICT	2016 DISTRICT SHARE	TOTAL OFFSET FOR 2015-2016	TOTAL OFFSET USED FOR 15-16 AWARD CYCLE	TOTAL OFFSET USED FOR 15-16 STANDARD BASED ROOFS	TOTAL OFFSET USED FOR 15-16 OUT OF CYCLE AWARDS	OFFSET BALANCE	2016 OFFSET FOR APPROPRIATIONS IN TOP 150	2016 OFFSET NOT IN TOP 150	TOTAL OFFSETS FROM 2016 LEGISLATIVE APPROPRIATIONS	PROJECTS REAUTHORIZED TO OTHER RECIPIENTS & REJECTIONS (Voided Projects)	TOTAL OFFSET FOR 2016-2017
62 MOUNTAINAIR	69%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 PECOS	61%	\$ 44,250	\$ -	\$ -	\$ -	\$ 44,250	\$ -	\$ 30,500	\$ 30,500	\$ -	\$ 74,750
64 PENASCO	39%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800	\$ 7,800	\$ -	\$ 7,800
65 POLIQUOE	25%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,250	\$ 11,250	\$ -	\$ 11,250
66 FORTALES	24%	\$ 3,300	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ 3,300
67 QUEMADO	90%	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ -	\$ 108,000
68 QUEJETA	90%	\$ 785,997	\$ -	\$ -	\$ -	\$ 785,997	\$ -	\$ -	\$ -	\$ -	\$ 785,997
69 RATON	46%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 RESERVE	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 RIO RANCHO	32%	\$ 683,620	\$ -	\$ -	\$ -	\$ 683,620	\$ -	\$ 54,400	\$ 54,400	\$ -	\$ 738,020
72 ROSWELL	28%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0
73 ROY	53%	\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ 8,750
74 RUIDOSO	90%	\$ 8,407	\$ -	\$ -	\$ -	\$ 8,407	\$ -	\$ -	\$ -	\$ -	\$ 8,407
75 SAN JON	30%	\$ 13,200	\$ -	\$ -	\$ -	\$ 13,200	\$ -	\$ -	\$ -	\$ -	\$ 13,200
76 SANTA FE	90%	\$ 3,644,534	\$ -	\$ -	\$ -	\$ 3,644,534	\$ 7,200	\$ 358,920	\$ 366,120	\$ -	\$ 4,010,654
77 SANTA ROSA	45%	\$ 77,000	\$ -	\$ -	\$ -	\$ 77,000	\$ -	\$ 15,750	\$ 15,750	\$ -	\$ 92,750
78 SILVER	56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 SOCORRO	24%	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
80 SPRINGER	55%	\$ 86,857	\$ -	\$ -	\$ -	\$ 86,857	\$ -	\$ -	\$ -	\$ -	\$ 86,857
81 TAOS	90%	\$ 466,094	\$ -	\$ -	\$ -	\$ 466,094	\$ -	\$ -	\$ -	\$ -	\$ 466,094
82 TATUM	90%	\$ 349,972	\$ -	\$ -	\$ -	\$ 349,972	\$ -	\$ -	\$ -	\$ -	\$ 349,972
83 TEXICO	39%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 T or C	68%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 TUCUMCARI	29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86 TULAROSA	25%	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ -	\$ 414,000
87 VAUGHN	90%	\$ 228,680	\$ -	\$ -	\$ -	\$ 228,680	\$ -	\$ -	\$ -	\$ -	\$ 228,680
88 WAGON MOUND	90%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 ZUNI	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 ASK ACADEMY CHARTER SCHOOL	32%	\$ 99,300	\$ -	\$ -	\$ -	\$ 99,300	\$ -	\$ 12,800	\$ 12,800	\$ -	\$ 112,100
91 ABQ. INSTITUTE OF MATH & SCIENCE	41%	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ 44,000
92 ABO. SIGN LANGUAGE ACADEMY	41%	\$ 44,000	\$ -	\$ -	\$ -	\$ 44,000	\$ 43,050	\$ -	\$ 43,050	\$ -	\$ 87,050
93 AMY BIEHL CHARTER	41%	\$ 18,813	\$ -	\$ -	\$ -	\$ 18,813	\$ -	\$ 38,643	\$ 38,643	\$ -	\$ 57,456
94 CESAR CHAVEZ COMM. SCHOOL	41%	\$ 80,680	\$ -	\$ -	\$ -	\$ 80,680	\$ -	\$ 24,703	\$ 24,703	\$ -	\$ 105,383
95 CIEN AGUAS CHARTER	41%	\$ 213,915	\$ -	\$ -	\$ -	\$ 213,915	\$ -	\$ 10,763	\$ 10,763	\$ -	\$ 224,678
96 COTTONWOOD CLASSICAL PREP.	41%	\$ 60,783	\$ -	\$ -	\$ -	\$ 60,783	\$ -	\$ 53,300	\$ 53,300	\$ -	\$ 114,083
97 EAST MOUNTAIN CHARTER	41%	\$ 159,570	\$ -	\$ -	\$ -	\$ 159,570	\$ -	\$ -	\$ -	\$ -	\$ 159,570
98 GILBERT L. SENA CHARTER	41%	\$ 105,250	\$ -	\$ -	\$ -	\$ 105,250	\$ -	\$ 35,875	\$ 35,875	\$ -	\$ 141,125
99 HEALTH LEADERSHIP CHARTER	41%	\$ 166,450	\$ -	\$ -	\$ -	\$ 166,450	\$ -	\$ -	\$ -	\$ -	\$ 166,450
100 HEALTH SCIENCE ACADEMY	41%	\$ 17,550	\$ -	\$ -	\$ -	\$ 17,550	\$ -	\$ -	\$ -	\$ -	\$ 17,550
101 INT. SCHOOL AT MESA DEL SOL	41%	\$ 10,250	\$ -	\$ -	\$ -	\$ 10,250	\$ -	\$ -	\$ -	\$ -	\$ 10,250
102 LA PROMESA CHARTER SCHOOL	41%	\$ 523,620	\$ -	\$ -	\$ -	\$ 523,620	\$ -	\$ 24,600	\$ 24,600	\$ -	\$ 548,220
103 McCURDY CHARTER	37%	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000	\$ -	\$ 37,000	\$ 37,000	\$ -	\$ 75,000
104 MEDIA ARTS COLLABORATIVE	41%	\$ 443,413	\$ -	\$ -	\$ -	\$ 443,413	\$ -	\$ 31,263	\$ 31,263	\$ -	\$ 474,676
105 MISSION ACHIEVEMENT	41%	\$ 40,850	\$ -	\$ -	\$ -	\$ 40,850	\$ -	\$ 36,950	\$ 36,950	\$ -	\$ 77,800
106 MONTESSORI CHARTER	41%	\$ 104,300	\$ -	\$ -	\$ -	\$ 104,300	\$ -	\$ 29,725	\$ 29,725	\$ -	\$ 134,025
107 NEW MEXICO INTERNATIONAL	41%	\$ 16,400	\$ -	\$ -	\$ -	\$ 16,400	\$ -	\$ -	\$ -	\$ -	\$ 16,400
108 NEW MEXICO SCHOOL FOR THE ARTS	90%	\$ 279,000	\$ -	\$ -	\$ -	\$ 279,000	\$ -	\$ -	\$ -	\$ -	\$ 279,000
109 SCHOOL OF DREAMS	23%	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000
110 SOUTH VALLEY PREP	41%	\$ 205,970	\$ -	\$ -	\$ -	\$ 205,970	\$ -	\$ 34,850	\$ 34,850	\$ -	\$ 240,820
111 SW AERONAUTICS MATH & SCIENCE	41%	\$ 211,480	\$ -	\$ -	\$ -	\$ 211,480	\$ -	\$ -	\$ -	\$ -	\$ 211,480
112 SW INTERMEDIATE CHARTER	41%	\$ 43,750	\$ -	\$ -	\$ -	\$ 43,750	\$ -	\$ -	\$ -	\$ -	\$ 43,750
113 SW PRIMARY LEARNING CENTER	41%	\$ 146,900	\$ -	\$ -	\$ -	\$ 146,900	\$ -	\$ -	\$ -	\$ -	\$ 146,900
114 SW SECONDARY CHARTER	41%	\$ 91,225	\$ -	\$ -	\$ -	\$ 91,225	\$ -	\$ 30,750	\$ 30,750	\$ -	\$ 121,975
115 TECHNOLOGY LEADERSHIP CHARTER	41%	\$ 102,525	\$ -	\$ -	\$ -	\$ 102,525	\$ -	\$ 39,360	\$ 39,360	\$ -	\$ 141,885
116 TIERRA ADENTRO CHARTER	41%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		\$ 28,659,277	\$ 24,000	\$ -	\$ 609,914	\$ 28,635,277	\$ 4,075,576	\$ 4,885,490	\$ 4,885,490	\$ -	\$ 33,320,767

**2016-2017 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

<b>DISTRICT</b>	<b>TOTAL DIRECT APPROPRIATIONS 2003-2016</b>	<b>TOTAL OFFSETS 2003-2016</b>	<b>TOTAL OFFSETS USED</b>	<b>BALANCE OF OFFSETS</b>
ALAMOGORDO	\$ 2,231,000	\$ 637,065	\$ 637,065	\$ -
ALBUQUERQUE	\$ 137,843,275	\$ 63,371,817	\$ 57,614,868	\$ 5,756,951
ANIMAS	\$ -	\$ -	\$ -	\$ -
ARTESIA	\$ 2,051,000	\$ 1,816,308	\$ 23,900	\$ 1,792,408
AZTEC	\$ 709,000	\$ 638,100	\$ -	\$ 638,100
BELEN	\$ 6,135,000	\$ 1,897,884	\$ 1,768,385	\$ 129,500
BERNALILLO	\$ 105,000	\$ 47,051	\$ 47,051	\$ -
BLOOMFIELD	\$ 1,438,000	\$ 1,190,599	\$ -	\$ 1,190,599
CAPITAN	\$ 1,196,000	\$ 1,051,430	\$ 1,051,430	\$ -
CARLSBAD	\$ 3,081,800	\$ 2,417,635	\$ 204,853	\$ 2,212,782
CARRIZOZO	\$ 325,000	\$ 200,996	\$ 2,814	\$ 198,182
CENTRAL	\$ 818,900	\$ 314,802	\$ 305,802	\$ 9,000
CHAMA	\$ 528,000	\$ 467,803	\$ 312,946	\$ 154,857
CIMARRON	\$ 515,000	\$ 362,250	\$ 147,500	\$ 214,750
CLAYTON	\$ 25,000	\$ 17,250	\$ -	\$ 17,250
CLOUDCROFT	\$ 1,607,810	\$ 1,399,363	\$ -	\$ 1,399,363
CLOVIS	\$ 645,000	\$ 136,246	\$ 136,246	\$ -
COBRE	\$ 670,000	\$ 296,910	\$ 199,410	\$ 97,500
CORONA	\$ 219,867	\$ 197,880	\$ 57,000	\$ 140,880
CUBA	\$ -	\$ -	\$ -	\$ -
DEMING	\$ 75,000	\$ 18,250	\$ 18,250	\$ -
DES MOINES	\$ 195,000	\$ 107,474	\$ 38,144	\$ 69,330
DEXTER	\$ 604,000	\$ 90,525	\$ 1,393	\$ 89,132
DORA	\$ 495,000	\$ 199,150	\$ -	\$ 199,150
DULCE	\$ -	\$ -	\$ -	\$ -
ELIDA	\$ 539,000	\$ 319,144	\$ 24,400	\$ 294,744
ESPANOLA	\$ 2,590,000	\$ 965,643	\$ 965,643	\$ -
ESTANCIA	\$ 79,200	\$ 34,056	\$ -	\$ 34,056
EUNICE	\$ 250,000	\$ 211,556	\$ 225,000	\$ (13,444)
FARMINGTON	\$ -	\$ -	\$ -	\$ -
FLOYD	\$ 421,400	\$ 66,850	\$ 29,725	\$ 37,125
FORT SUMNER	\$ 327,500	\$ 148,718	\$ 82,268	\$ 66,450
GADSDEN	\$ 5,501,537	\$ 601,028	\$ 601,029	\$ -
GALLUP	\$ 255,000	\$ 43,158	\$ 43,158	\$ -
GRADY	\$ 185,000	\$ 44,550	\$ 19,550	\$ 25,000
GRANTS	\$ 361,000	\$ 95,481	\$ 95,481	\$ -
HAGERMAN	\$ 660,000	\$ 120,191	\$ 120,191	\$ -
HATCH	\$ 52,000	\$ 4,906	\$ 4,906	\$ -
HOBBS	\$ 2,108,000	\$ 834,518	\$ 834,518	\$ -
HONDO	\$ 440,000	\$ 294,490	\$ 193,990	\$ 100,500
HOUSE	\$ 75,000	\$ 8,625	\$ -	\$ 8,625
JAL	\$ 1,205,985	\$ 1,017,887	\$ -	\$ 1,017,887
JEMEZ MOUNTAIN	\$ 250,000	\$ 154,084	\$ 90,000	\$ 64,084
JEMEZ VALLEY	\$ 45,000	\$ 22,490	\$ -	\$ 22,490
LAKE ARTHUR	\$ 548,000	\$ 251,198	\$ 4,245	\$ 246,953
LAS CRUCES	\$ 3,888,746	\$ 1,256,874	\$ 1,256,874	\$ -
LAS VEGAS CITY	\$ 3,116,689	\$ 1,091,692	\$ 480,157	\$ 611,536
LAS VEGAS WEST	\$ 3,313,061	\$ 786,716	\$ 734,683	\$ 52,033
LOGAN	\$ 167,000	\$ 111,740	\$ -	\$ 111,740
LORDSBURG	\$ -	\$ -	\$ -	\$ -
LOS ALAMOS	\$ 630,000	\$ 345,750	\$ -	\$ 345,750
LOS LUNAS	\$ 4,638,300	\$ 1,022,467	\$ 953,467	\$ 69,000
LOVING	\$ 1,056,000	\$ 757,430	\$ -	\$ 757,430
LOVINGTON	\$ 3,995,000	\$ 2,794,789	\$ -	\$ 2,794,789
MAGDALENA	\$ 330,000	\$ 52,800	\$ -	\$ 52,800
MAXWELL	\$ 225,000	\$ 65,604	\$ -	\$ 65,604
MELROSE	\$ 527,500	\$ 158,942	\$ -	\$ 158,942
MESA VISTA	\$ 331,000	\$ 146,078	\$ 146,078	\$ -
MORA	\$ 2,112,196	\$ 792,365	\$ -	\$ 792,366

**2016-2017 SUMMARY OF DIRECT APPROPRIATION OFFSETS**

DISTRICT	TOTAL DIRECT APPROPRIATIONS 2003-2016	TOTAL OFFSETS 2003-2016	TOTAL OFFSETS USED	BALANCE OF OFFSETS
MORIARTY	\$ 2,894,000	\$ 1,013,736	\$ 924,766	\$ 88,970
MOSQUERO	\$ 25,000	\$ 22,500	\$ -	\$ 22,500
MOUNTAINAIR	\$ 230,000	\$ 103,038	\$ 103,038	\$ -
PECOS	\$ 442,000	\$ 214,903	\$ 140,153	\$ 74,750
PENASCO	\$ 400,000	\$ 103,736	\$ 95,936	\$ 7,800
POJOAQUE	\$ 1,533,000	\$ 392,747	\$ 381,497	\$ 11,250
PORTALES	\$ 1,044,143	\$ 238,974	\$ 235,674	\$ 3,300
QUEMADO	\$ 120,000	\$ 108,000	\$ -	\$ 108,000
QUESTA	\$ 885,000	\$ 785,997	\$ -	\$ 785,997
RATON	\$ 45,000	\$ 15,900	\$ 15,900	\$ -
RESERVE	\$ 275,000	\$ 203,763	\$ 203,763	\$ -
RIO RANCHO	\$ 7,640,120	\$ 2,602,443	\$ 1,864,424	\$ 738,020
ROSWELL	\$ 8,135,500	\$ 2,279,259	\$ 2,279,259	\$ -
ROY	\$ 25,000	\$ 8,750	\$ -	\$ 8,750
RUIDOSO	\$ 725,000	\$ 506,275	\$ 497,868	\$ 8,407
SAN JON	\$ 55,000	\$ 13,200	\$ -	\$ 13,200
SANTA FE	\$ 6,097,819	\$ 5,169,404	\$ 1,158,750	\$ 4,010,654
SANTA ROSA	\$ 621,400	\$ 280,532	\$ 187,782	\$ 92,750
SILVER	\$ 515,000	\$ 256,947	\$ 256,947	\$ -
SOCORRO	\$ 495,000	\$ 110,042	\$ 110,042	\$ -
SPRINGER	\$ 240,000	\$ 126,637	\$ 39,780	\$ 86,857
TAOS	\$ 1,025,000	\$ 861,500	\$ 395,406	\$ 466,094
TATUM	\$ 394,000	\$ 349,972	\$ -	\$ 349,972
TEXICO	\$ 412,000	\$ 141,349	\$ 141,349	\$ -
T or C	\$ -	\$ -	\$ -	\$ -
TUCUMCARI	\$ -	\$ -	\$ -	\$ -
TULAROSA	\$ 1,315,000	\$ 181,532	\$ 181,532	\$ -
VAUGHN	\$ 460,000	\$ 414,000	\$ -	\$ 414,000
WAGON MOUND	\$ 550,000	\$ 226,680	\$ -	\$ 226,680
ZUNI	\$ 100,000	\$ -	\$ -	\$ -
ASK ACADEMY CHARTER SCHOOL	\$ 320,000	\$ 112,100	\$ -	\$ 112,100
ABQ. INSTITUTE OF MATH & SCIENCE	\$ 100,000	\$ 44,000	\$ -	\$ 44,000
ABQ. SIGN LANGUAGE ACADEMY	\$ 310,000	\$ 87,050	\$ -	\$ 87,050
AMY BIEHL CHARTER	\$ 138,000	\$ 57,455	\$ -	\$ 57,455
CESAR CHAVEZ COMM. SCHOOL	\$ 248,250	\$ 105,383	\$ -	\$ 105,383
CIEN AGUAS CHARTER	\$ 507,750	\$ 224,678	\$ -	\$ 224,678
COTTONWOOD CLASSICAL PREP.	\$ 278,250	\$ 114,083	\$ -	\$ 114,083
EAST MOUNTAIN CHARTER	\$ 367,000	\$ 159,570	\$ -	\$ 159,570
GILBERT L. SENA CHARTER	\$ 332,500	\$ 141,125	\$ -	\$ 141,125
HEALTH LEADERSHIP CHARTER	\$ 375,000	\$ 166,450	\$ -	\$ 166,450
HEALTH SCIENCE ACADEMY	\$ 135,000	\$ 17,550	\$ -	\$ 17,550
INT. SCHOOL AT MESA DEL SOL	\$ 25,000	\$ 10,250	\$ -	\$ 10,250
LA PROMESA CHARTER SCHOOL	\$ 1,237,000	\$ 548,220	\$ -	\$ 548,220
McCURDY CHARTER	\$ 200,000	\$ 75,000	\$ -	\$ 75,000
MEDIA ARTS COLLABORATIVE	\$ 1,034,500	\$ 474,675	\$ -	\$ 474,675
MISSION ACHIEVEMENT CHARTER	\$ 190,000	\$ 79,800	\$ -	\$ 79,800
MONTESSORI CHARTER	\$ 312,500	\$ 134,025	\$ -	\$ 134,025
NEW MEXICO INTERNATIONAL	\$ 40,000	\$ 16,400	\$ -	\$ 16,400
NEW MEXICO SCHOOL FOR THE ARTS	\$ 310,000	\$ 279,000	\$ -	\$ 279,000
SCHOOL OF DREAMS	\$ 100,000	\$ 24,000	\$ -	\$ 24,000
SOUTH VALLEY PREP	\$ 85,000	\$ 34,850	\$ -	\$ 34,850
SW AERONAUTICS MATH & SCIENCE	\$ 462,000	\$ 205,970	\$ -	\$ 205,970
SW INTERMEDIATE CHARTER	\$ 476,000	\$ 211,480	\$ -	\$ 211,480
SW PRIMARY LEARNING CENTER	\$ 95,000	\$ 42,750	\$ -	\$ 42,750
SW SECONDARY CHARTER	\$ 330,000	\$ 146,900	\$ -	\$ 146,900
TECHNOLOGY LEADERSHIP CHARTER	\$ 297,500	\$ 121,975	\$ -	\$ 121,975
TIERRA ADENTRO CHARTER	\$ 338,500	\$ 141,885	\$ -	\$ 141,885
<b>TOTALS</b>	<b>\$ 247,081,497</b>	<b>\$ 112,007,047</b>	<b>\$ 78,686,288</b>	<b>\$ 33,320,768</b>





# **Public School Capital Outlay Oversight Task Force**

**2015  
ANNUAL REPORT**

*Legislative Council Service  
411 State Capitol  
Santa Fe, New Mexico 87501*

## Work During the 2015 Interim

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 2015, meetings were held in Santa Fe at the State Capitol on June 2, August 11, September 16, October 20 and December 4.

At the June meeting, task force members elected by acclamation Representative Dennis J. Roch to serve as task force vice chair for the 2015 interim. Members received new, softbound reference booklets on public school capital outlay issues, including the standards-based funding formula, information and documentation related to the *Zuni* lawsuit and explanations and examples of the public school capital outlay grant awards process.

During the June meeting, members heard testimony on legislation passed during the 2015 session. After having been considered for the past three sessions, the task force endorsed a bill to allow for Public School Capital Outlay Council (PSCOC) funding for school districts to address building systems needs for existing school buildings. PSCOC and Public School Facilities Authority (PSFA) staff told the task force that passage of this legislation will allow the council to use Public School Capital Outlay Fund (PSCOF) dollars to address system needs without having to fund an entire, full-fledged building project.

Legislation from the 2015 session that was enacted and signed into law includes a measure that will have the longest-term effect on the public school capital outlay standards-based funding capacity. This measure amends the Severance Tax Bonding Act to phase in reductions in the statutory limits of supplemental severance tax bonds (SSTBs), the primary funding stream for the standards-based process. Beginning in fiscal year 2019, SSTB capacity will be reduced by 1.6 percent, and when fully phased in, revenue available to finance SSTBs will be reduced by 6.4 percent. The task force requested an update during the interim on the actual dollar effect on PSCOC projects.

Finally, during the June meeting, the task force adopted a proposed work plan for approval by the New Mexico Legislative Council. In addition to, and along with, meeting statutory requirements, during the 2015 interim, the task force focused on several issues, including updates on the *Zuni* lawsuit; continued implementation of the broadband deficiencies correction program and beginning implementation of the systems-based grant request program; maintenance and "right-sizing" of the state's school buildings; and an in-depth look at the public school capital outlay funding formula.

At the August meeting, task force members heard testimony about the reopening of the *Zuni* lawsuit by the judge in the Eleventh Judicial District. Representatives from the Gallup-McKinley County School District (GMCSD), including the district superintendent, provided an update on a possible evidentiary hearing, including the district's amended complaint, which includes the state's current practice of "taking credit" for federal impact aid funds. After a

personnel change at the school district, the judge postponed an evidentiary hearing and instead had a hearing to update the court on the progress of improvements to GMCSO facilities in the past decade or so.

Also at the August meeting, the task force agreed by consensus to study issues related to the 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 that is the basis of the legislature's direct appropriation process makes it inherently disequalizing; and (2) relying on assessed valuation per student as a factor in the funding's calculation creates some disequity because of "outliers"; i.e., very low student populations in school districts with a great deal of agricultural land creates these "outliers".

Senator John M. Sapien appointed Senator Mimi Stewart to be chair of a task force subcommittee to study issues related to funding formula disequities during the remainder of the interim and make any recommendations for possible legislation for the 2016 legislature. At its first meeting, the subcommittee agreed to hire a contractor to assist with the study, the Bureau of Business and Economic Research (BBER) at the University of New Mexico. At each meeting during the remainder of the interim, the task force received testimony from the subcommittee and the contractors on progress of the study. BBER researchers learned that even though the funding formula includes only three variables, data collection and the standardization process proved to be complex because of geographic overlays between school districts and other boundaries, for example, county lines, and the various means by which the data were reported. Researchers noted that the data they collected align closely with data compiled by the Public Education Department (PED).

At the final meeting of the interim, the task force agreed on the following issues related to school district property tax bases and the formula:

- in rural areas, private range land and crop land may be of 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 school districts in which commodities such as oil and gas extraction comprise a significant share of property valuation;
- property valuations may be high in certain urban areas but may still not be indicative of the local population's ability to pay for school improvements; and
- school districts may encompass a mix of charter schools and traditional public schools within a concentrated geographic area, raising questions about the way in which the funding formula addresses overlapping school systems.

At the final meeting of the interim, task force members agreed to continue studying the issue contingent upon sufficient funding being made available for that purpose.

At most of the meetings during the interim, the task force heard reports on the progress of implementation of the Broadband Deficiencies Correction Program, which was funded by a task-force endorsed bill during the 2014 session. The task force heard testimony from legislative and executive staff about collaboration among the PSFA, PED, Office of the Governor and the Department of Information Technology (DoIT) staff and the acquisition of federal money set aside for subsidizing internet bills to establish broadband connections for nearly all schools in the state.

At the September, October and December meetings, the task force heard testimony from representatives of the PSCOC and PSFA on the importance of developing and implementing continuing preventive maintenance to protect the state's \$2 billion investment in public school facilities, as well as implementation of a standardized lease format, and the possibility of developing prototype schools and "right-sizing" school buildings.

Also during the 2015 interim, the task force heard presentations on the 2015 PSCOC standards-based awards, the importance of community involvement in facilities master planning, capital outlay issues related to public school transportation and the challenges and opportunities associated with disposing of public school buildings.

Almost always a topic of concern and discussion at task force meetings, task force members spent a great deal of time at the December meeting discussing the availability of public facilities for charter schools to meet the statutory requirement that charter schools be in public buildings by July 1, 2015. Task force members heard testimony from staff and charter school representatives that the 2015 deadline has come and gone without solving the critical problems of housing students in public buildings, in part because of flexibility in statutory exceptions. Many charter schools will have one or more extra years to secure a public building, since the requirement does not go into effect until the charter school's charter is up for renewal. Task force members also had a lengthy discussion on conflicts of interest that seem to be inherent in some charter school operating models.

At the final meeting of the interim, the task force did not endorse legislation for the 2016 session.

**ELEVENTH JUDICIAL DISTRICT COURT  
COUNTY OF MCKINLEY  
STATE OF NEW MEXICO**

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**NO: CV-98014-II**

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

**Plaintiffs,**

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

**Plaintiff-Intervenors**

**v.**

**THE STATE OF NEW MEXICO, et al.**

**Defendants**

**REPORT of SPECIAL MASTER**

**Introduction and Summary**

**On October 14, 1999 this court, after considering the briefs and oral arguments of the parties, entered a Partial Summary Judgment, determining that, "[T]he current funding of capital improvements for New Mexico's school districts violates Article XII, Section 1 of the New Mexico Constitution". The court also found that the disparity in bonding capacity, and differing taxable land values among the school districts created a lack of uniformity for funding capital improvements. To remedy the constitutional violation and past inequities, the State was given until July 28, 2000 in which "to establish and implement a uniform system" for future capital improvements as required under**

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

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

6. This court found this report and its recommendations as presented by Task Force Chairman Dean Robert Desiderio to reflect a substantial and good faith effort.

7. This court further recognizes that any ultimate solution requires further legislative consideration and enactment.

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

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

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

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

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

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

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

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

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

Paul Cassidy, Dain Rauscher, financial analyst,

Margaret Garcia, Zuni School Board Member,

Janet Peacock, Chief Economist for the Legislative Council Services,

David Cockerham, Zuni Superintendent of Schools,

Robert J. Desiderio, Dean of the UNM Law School

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

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

Kenneth Martinez, State Senator,

Larry Binkley, Financial Officer, City of Gallup,

**Dr. Forbis Jordan, a School Financial Reform Expert Witness,  
Steve Burrell, State Director, Public School Capital Outlay Unit, and  
Paula Tackett, Director, State Legislative Council, and  
Chair, Public School Capital Outlay Council**

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

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

**The legislature will be meeting again in January. Notwithstanding the events of September 11<sup>th</sup>, it has the opportunity to address the issue of pork in order to insure a fair approach to the funding of our state's capital needs for its school-aged children. Nevertheless, based on the testimony of all of**



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

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

Findings of Fact

I

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

II

Noting that a district court had ruled the system of funding capital improvements for New Mexico school districts to be unconstitutional, Senate Joint Memorial 21 was passed in 2000 during the second Special Session of the 44<sup>th</sup> Legislature (Pltfs' Exh. 4). It essentially provided for the appointment of a Task Force (sometimes referred to as a "Blue Ribbon Commission") to analyze the state's capital funding process, and to study options for a continuing funding mechanism therefor. In addition, the Task Force was to analyze the financial impacts of those options, and consider the differing property values in the various districts.

III

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

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

#### IV

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

#### V

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

#### VI

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

VII

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

VIII

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

1998 - \$17.5 million

1999 - \$33.5 million

2000 - \$33 million

2001 - \$103 million

2002 - \$118 million

IX

State Exh. 14, second entry, demonstrates the very substantial increases in capital funding since 1998 for the plaintiff school districts from the Public Outlay Fund. Since 1998, through August, 2001, the following sums were received by the plaintiff school districts:

Grants-Cibola - \$4,950,000

Gallup-McKinley - \$5,200,000

Zuni                      \$9,230,000

Total - \$19,380,000

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

Grants-Cibola	\$6,000,000
Gallup-McKinley	\$8,100,000
Zuni	<u>\$1,700,000</u>
Total	\$15,800,000

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

X

Under S.B. 167 (Pltfs.' Exh. 13 at p. 16), the state must issue statewide adequacy Standards for facilities applicable to all school districts. The Standards must establish the minimum acceptable level for the physical construction and capacity of buildings, the educational suitability of facilities, and the need for technological infrastructure. During the hearing the latest draft of the Standards with revisions up to October 1, 2001 were admitted in evidence as S.M. Exh. 6.

XI

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

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

## XII

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

## XIII

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

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

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

#### XIV

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

#### XV

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

#### XVI

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

#### XVII

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

it to the extent that unless changes are made, there will be "more and more cases like this" one because the system won't work (Tr. 241). Similarly, Dr. Forbis Jordan, the State's expert witness, testified that from a finance reform perspective, the use of pork can not be defended because it contributes to non-uniformity (Tr. 386). Finally, State Senator Kenneth Martinez testified that "pork" should be a recognized equalization element in the capital funding formula and should be handled in a similar manner to that used in the operational budget (Tr. 301-302). I adopt and credit this cited testimony of Dean Desidorio, Dr. Jordan and Senator Martinez.

### XVIII

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

### XIX

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

XX

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

XXI

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

### Conclusions of Law

I

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

II

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




III

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

IV

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

Respectfully submitted,



Dan A. McKinnon, III  
January 14, 2002

Certificate of Service

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



Dan A. McKinnon, III

IN THE ELEVENTH JUDICIAL DISTRICT  
STATE OF NEW MEXICO  
COUNTY OF MCKINLEY

DISTRICT COURT  
MCKINLEY COUNTY  
N.M.

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

2002 MAY 30 A 11: 29

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

Plaintiffs-Intervenors

-vs-

No. CV-98-14-II

THE STATE OF NEW MEXICO, et al.,

Defendants.

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**ORDER APPROVING REPORT OF SPECIAL MASTER**

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

**Background**

1. This Court entered a Partial Summary Judgment in favor of the Plaintiff/Intervenors (Plaintiffs) on October 14, 1999.
2. At the request of Plaintiffs, this Court agreed to and agreed to appoint a Special Mater to hear issues and conduct such evidentiary hearings as may be necessary. This was referenced in this Court's Status Conference Memorandum filed on April 24, 2001.
3. The Honorable Dan McKinnon was appointed as Special Master by this Court's Order filed on May 8, 2001.

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

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

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

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

#### Standard Of Review

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

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

Further,

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

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

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

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

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

#### **Report of Special Master**

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

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

#### **Findings of Special Master**

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

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

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

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

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

17. The above Conclusion of Law<sup>s</sup> is supported by the Findings of Fact and the record in this cause and should be adopted. See *State ex rel. Reynolds*, supra at page 333 and *Witt v. Skelly Oil Company*, supra at page 412.

WHEREUPON, it is;

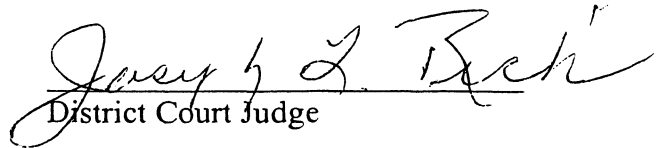
ORDERED, ADJUDGED AND DECREED as follows:

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

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

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

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

  
District Court Judge

## Impact Aid Districts

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

## A Primer on Public School Capital Outlay Funding in New Mexico

*By Sharon Ball, New Mexico Legislative Council Service*

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

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

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

### DETAILS ON STATE SOURCES OF REVENUE:

#### ***Public School Capital Improvements Act:***

Also called "SB9" or the "two-mill levy," this funding mechanism allows districts, with voter approval, to impose a levy of up to two mills<sup>1</sup> 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 40<sup>th</sup> day total program units<sup>2</sup> 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

<sup>1</sup> 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)

<sup>2</sup> On average, a student generates approximately two program units.



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

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

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

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

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

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

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

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

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

**NMCI Ranking Categories and Weights:**

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

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

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

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

**Lease Assistance Payments:**

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

**Direct Legislative Appropriations:**

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

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

**Example of How the Legislative Offset Works:**

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

*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.*

**A Primer on Public School Capital Outlay Funding in New Mexico**

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**DETAILS ON LOCAL SOURCES OF REVENUES:*****Local General Obligation (GO) Bonds:***

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

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

***Public School Capital Improvements Act:***

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

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

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

***The Public School Buildings Act:***

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

HB33 funds may only be used to:

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

**A Primer on Public School Capital Outlay Funding in New Mexico**

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

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

***Educational Technology Equipment Act:***

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

***Public Building Energy Efficiency and Water Conservation Act:***

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

**DETAILS ON FEDERAL SOURCES OF REVENUES*****Impact Aid Funds:***

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

***Forest Reserve Funds:***

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

**DETAILS ON MISCELLANEOUS SOURCES OF REVENUES**

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

**PUBLIC SCHOOL CAPITAL OUTLAY REVENUE SOURCES**

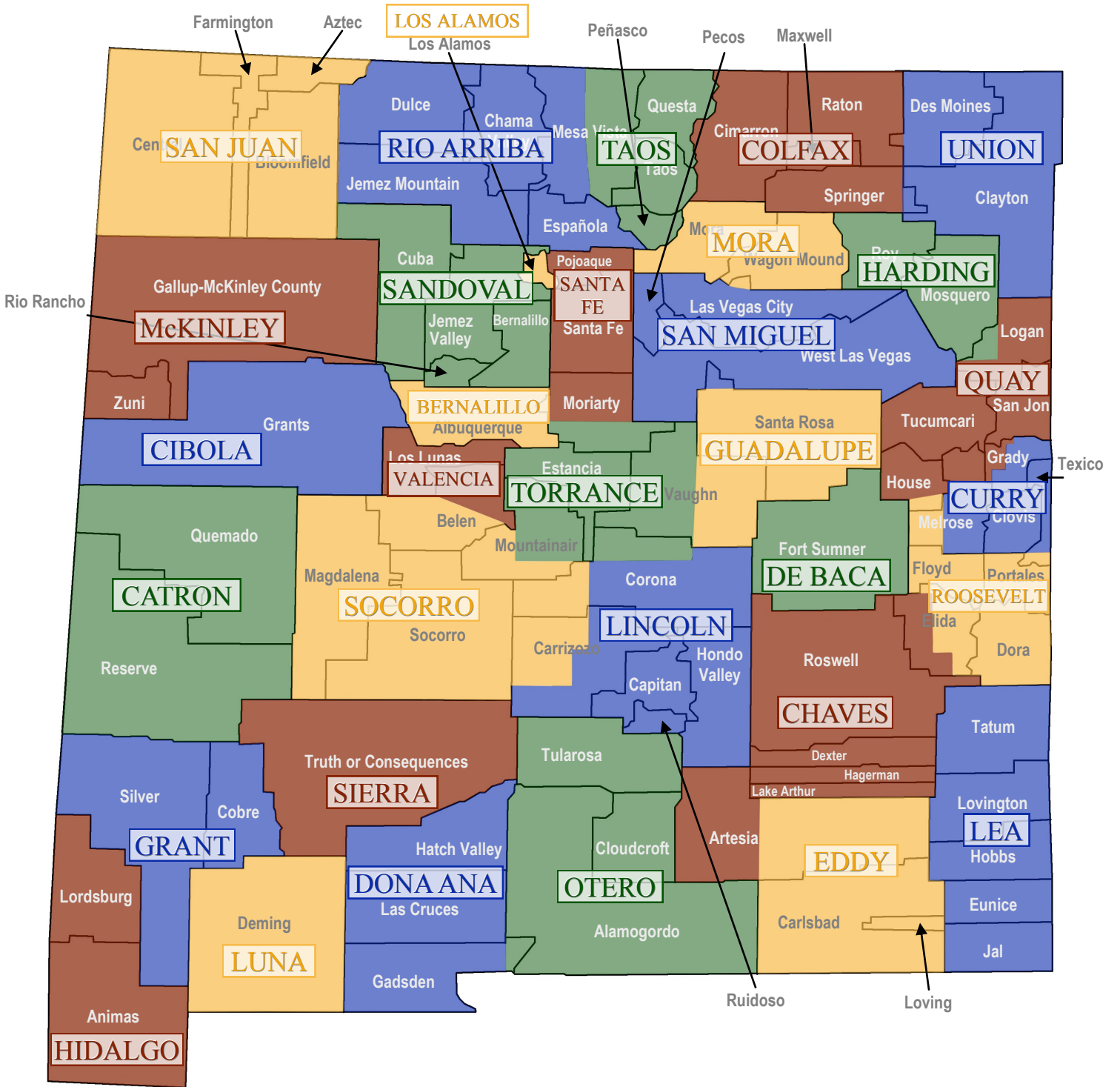
Funding Source	Voter Approval?	Maximum Levied	Time	Receipt of Payments	Repay w/ Interest?	Applies to Charter Schools?	Specify Projects?	Include Maintenance?	Yield Control?
G.O. Bonds (22-18-1 et seq. NMSA 1978)	Yes	Up to 6% of total valuation	As needed to pay off—up to 20 years	Lump sum as bonds are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

# Public School Capital Outlay Statutory Guide

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

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

*New Mexico School Districts with Counties*







NEW MEXICO DEPARTMENT OF  
**FINANCE & ADMINISTRATION**

**LOCAL GOVERNMENT DIVISION  
BUDGET AND FINANCE BUREAU  
PROPERTY TAX FACTS FOR TAX YEAR 2015**

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## Introduction

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

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

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<sup>1</sup>The 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 \$58.4 billion in Tax Year 2015<sup>2</sup>. Approximately \$32.3 billion (55.3%) consists of residential property. Roughly 29.8% or \$17.5 billion consists of traditional nonresidential property. The remaining 14.9% is property associated with mineral extraction, property commonly referred to as ad valorem production and production equipment.<sup>3</sup>

### **Table 2: Obligations by County**

In Tax Year 2015 the property tax system is expected to generate approximately \$1.723 billion in tax obligations revenues assuming 100% collection.<sup>4</sup> The distribution within property categories is similar to that of net taxable value with 55.8% paid by owners of residential property. The remaining obligation is paid by owners of traditional nonresidential property (31.6%) and mineral extraction production and equipment (12.6%).

### **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: 31% to counties; 13.7% to municipalities; 32.9% to school districts; 9.3% to higher education and 8.5% 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 91.3% and 67.6% of revenues flowing to counties and municipalities respectively, fund ongoing operations. The remaining 8.7% and 32.4% of those governmental entities is to pay debt service and other obligations. A very small portion of school district revenues, approximately 3.8%, fund operations. Remaining school district revenues pay for capital construction projects.

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

The net taxable value of properties within municipalities account for 52.7% of the total state net taxable value. The net taxable value of properties outside municipal boundaries accounts for 47.3% of this total. 70.3% of the net taxable value in municipalities is residential property, and 29.7% is nonresidential. Conversely, only 38.5% of the net taxable value outside municipalities is residential and 61.5% is non-residential. Of the \$58.4 billion in total net taxable value, 52.7% is residential, and 47.3% is nonresidential.

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

<sup>3</sup>For 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>.

<sup>4</sup>Please see Table 11.

**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 0.983% 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.<sup>5</sup> When entities impose the maximum authorized rates, they possess no remaining rate authority.

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

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

At the current date, the majority (64%) of counties have already imposed the maximum allowable rate.

**Table 9: Per Capita Obligations by County**

Obligations per person average about \$826 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.

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

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**Table 10 County Collection Rates**

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

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

The data in Tables 11 and 12 are best understood when considered within the context of county population totals. Bernalillo County, for example, currently accounts for approximately 32.39% of the state's population. That county's total net taxable value of property taxpayers represents only 25.6% of the state's total. When ad valorem production and equipment value is excluded in the net taxable value total, Bernalillo County net taxable value totals approximately 30% of the statewide total, (which is very close to the county's share of the state population). The largest concentration of mineral extraction properties are in, Eddy, Lea, San Juan and Rio Arriba counties. However, very small portions of the state's residential tax base are in these counties. Perhaps the most dramatic data in Table 12 is the 46.5% of statewide residential property tax obligations accruing to Bernalillo County residents. That is due to the relatively high rates in that county. Taxpayers in Bernalillo, Dona Ana, Santa Fe and Sandoval counties account for about 56% of the state's population but pay almost 75% of its residential property taxes.

Figure 1: County Population Estimates (as of July 1, 2014)\*: Rank and Percent of State Total

County	Population	Rank	Percent of State Total	County	Population	Rank	Percent of State Total
Bernalillo	675,551	1	32.39%	Luna	24,673	18	1.18%
Dona Ana	213,676	2	10.25%	Lincoln	19,706	19	0.94%
Santa Fe	148,164	3	7.10%	Roosevelt	19,536	20	0.94%
Sandoval	137,608	4	6.60%	Los Alamos	17,682	21	0.85%
San Juan	123,785	5	5.94%	Socorro	17,310	22	0.83%
Valencia	75,817	6	3.64%	Torrance	15,611	23	0.75%
McKinley	74,098	7	3.55%	Cotfax	12,680	24	0.61%
Lea	69,999	8	3.36%	Sierra	11,325	25	0.54%
Chaves	65,878	9	3.16%	Quay	8,501	26	0.41%
Otero	65,082	10	3.12%	Mora	4,592	27	0.22%
Eddy	56,365	11	2.70%	Hidalgo	4,560	28	0.22%
Curry	50,969	12	2.44%	Guadalupe	4,468	29	0.21%
Rio Arriba	39,777	13	1.91%	Union	4,297	30	0.21%
Taos	33,084	14	1.59%	Catron	3,556	31	0.17%
Grant	29,096	15	1.40%	De Baca	1,825	32	0.09%
San Miguel	28,239	16	1.35%	Harding	683	33	0.03%
Qibda	27,349	17	1.31%	TOTAL	2,085,572		100.00%

Source: New Mexico County Populations from the U.S. Census Bureau, 2014 Population Estimates  
<http://www.census.gov/copes/data/index.html>

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

The Tables 13 and 14 illustrate the dramatic differences between the distribution of property tax base and obligations among counties by property type. Almost 85.5% of net taxable value in Los Alamos County, for example, consists of residential property, compared to 3.9% in Harding County. Ad Valorem production and equipment represents more than 60% of net taxable value in Eddy and Lea counties. Differences in relative shares of obligations, compared to net taxable value among counties, reflect 1) impacts of the yield control formula; 2) number of jurisdictions that extend across state lines; and 3) impacts of some tax collecting entities, (i.e. various community colleges) not imposing taxes in all jurisdictions within a particular county.

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

Obligations for operating purposes range from a high of \$120.9 million in Bernalillo County to a low of \$748.9 thousand in De Baca County. On a statewide per capita basis, obligations average about \$233. Nine counties impose property tax rates for debt service purposes. The largest county debt service obligation total is Bernalillo County at approximately \$18.9 million and Santa Fe is second at approximately \$12.9 million.

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**Figure 2: Rate Location Map (Page 17)**

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

**Table 17: Rates by Location**

Table 17 reflects over 500 rate totals in New Mexico. The highest traditional residential and nonresidential rates are in Albuquerque – 41.796 and 46.336 mills respectively. The lowest residential rate, in an unincorporated region of Chaves County, totals 9.214 mills. The lowest nonresidential rate of 13.083 mills, is in the same unincorporated portion of Chaves County. The highest rate applicable to ad valorem production and equipment, (34.594 mills), applies to properties within the Eunice municipal boundaries in Lea County. The lowest, (13.210 mills), is applied to properties in an unincorporated area of Chaves County.

**Table 18: New Mexico’s 105 Municipalities – Their Associated Counties**

This table lists all New Mexico municipalities and the counties in which they exist.

**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.<sup>6</sup> 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 105 and comparing the result with the sum of rates imposed by municipalities suggests that 64.1 percent of the total rate authority has been imposed by the state’s municipal governments. This is probably due to significant reliance by municipalities on gross receipts taxes instead of property taxes to fund operations.

**Table 20: Net Taxable Value by Municipality**

Net taxable value of New Mexico’s municipalities totals \$30.8 billion, if Los Alamos is not included, and \$31.5 billion if Los Alamos is included in the total. That value represents approximately 53.9 percent of

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

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the state's total net taxable value. Los Alamos is the only entity in New Mexico that combines municipal and county governments.

Municipal net taxable values range from a high of almost \$12.2 billion in Albuquerque, to a low of \$529.1 thousand in Grenville. Net taxable value is less than \$1 million in each of 7 municipalities:

(Floyd, Folsom, Grady, Grenville, House, Mosquero, and Virden). Net taxable value is distributed between \$1 million and \$10 million in 29 municipalities, between \$10 million and \$100 million in 36 municipalities and between \$100 million and \$1 billion plus in 33 municipalities. Note: Kirtland was incorporated on January 1, 2015 and no valuation data for the new municipality was reported in tax year 2015.

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

Municipal operating revenues will total approximately \$159.66 million in 2015 assuming a 100% collection rate. The largest amount of operating revenue for any municipality is paid by Albuquerque property owners and will total \$79.7 million, almost half of the \$159.66 million municipal total in 2015. Rio Rancho's \$14.2 million in obligations for operating purposes was the state's next largest amount in 2015. Anthony, Artesia, Edgewood, Los Ranchos de Albuquerque, and Rio Communities did not impose operating rates in Tax Year 2015.

Only 12 of New Mexico's municipalities impose property rates for the purpose of funding debt service and 74.5% of this debt is paid by owners of residential property. The resulting approximately \$72.18 million in obligations represents about 4.19% of statewide property tax obligations.



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

**2015 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$14,925,292,293	\$11,259,019,272	\$3,666,273,021	\$14,925,292,293			
Catron	\$125,239,085	\$77,277,937	\$47,961,148	\$125,239,085			
Chaves	\$1,227,456,723	\$617,553,951	\$512,096,793	\$1,129,650,744	\$81,140,062	\$16,665,917	\$97,805,979
Cibola	\$313,088,798	\$122,797,933	\$190,290,865	\$313,088,798			
Colfax	\$665,893,145	\$380,795,109	\$229,109,791	\$609,904,900	\$47,446,461	\$8,541,784	\$55,988,245
Curry	\$841,953,508	\$523,532,407	\$318,421,101	\$841,953,508			
De Baca	\$76,222,839	\$15,137,902	\$61,084,937	\$76,222,839			
Dona Ana	\$4,088,963,196	\$2,768,254,844	\$1,320,708,352	\$4,088,963,196			
Eddy	\$5,327,994,259	\$595,938,909	\$1,303,917,477	\$1,899,856,386	\$2,849,828,675	\$578,309,198	\$3,428,137,873
Grant	\$822,204,992	\$406,371,488	\$204,374,134	\$610,745,622	\$211,459,370		\$211,459,370
Guadalupe	\$140,294,814	\$31,015,701	\$109,279,113	\$140,294,814			
Harding	\$125,080,243	\$4,932,201	\$82,395,611	\$87,327,812	\$31,731,303	\$6,021,128	\$37,752,431
Hidalgo	\$163,740,607	\$23,971,951	\$139,768,656	\$163,740,607			
Lea	\$4,753,607,555	\$519,104,652	\$1,183,402,744	\$1,702,507,396	\$2,540,883,533	\$510,216,626	\$3,051,100,159
Lincoln	\$1,198,390,624	\$835,623,851	\$362,766,773	\$1,198,390,624			
Los Alamos	\$679,783,115	\$580,968,810	\$98,814,305	\$679,783,115			
Luna	\$548,285,472	\$241,782,483	\$306,502,989	\$548,285,472			
McKinley	\$833,310,058	\$265,651,062	\$564,951,650	\$830,602,712	\$2,230,356	\$476,990	\$2,707,346
Mora	\$130,538,076	\$69,465,431	\$61,072,645	\$130,538,076			
Otero	\$1,101,635,025	\$750,114,750	\$351,520,275	\$1,101,635,025			
Quay	\$194,009,707	\$80,812,188	\$109,726,754	\$190,538,942	\$2,927,520	\$543,246	\$3,470,765
Rio Arriba	\$1,464,479,159	\$503,272,606	\$289,642,902	\$792,915,508	\$574,102,690	\$117,460,961	\$691,563,651
Roosevelt	\$372,389,293	\$156,524,320	\$199,557,633	\$356,081,953	\$13,660,509	\$2,646,831	\$16,307,340
San Juan	\$3,971,520,476	\$1,379,308,533	\$1,621,353,229	\$3,000,661,762	\$809,315,875	\$161,542,839	\$970,858,714
San Miguel	\$579,241,292	\$392,632,656	\$186,608,636	\$579,241,292			
Sandoval	\$3,281,955,891	\$2,459,906,995	\$738,900,559	\$3,198,807,554	\$68,349,124	\$14,799,212	\$83,148,337
Santa Fe	\$6,563,245,270	\$4,893,026,907	\$1,670,218,363	\$6,563,245,270			
Sierra	\$304,308,627	\$178,841,782	\$125,466,845	\$304,308,627			
Socorro	\$263,290,559	\$136,433,427	\$126,857,132	\$263,290,559			
Taos	\$1,376,086,693	\$852,745,674	\$523,341,019	\$1,376,086,693			
Torrance	\$376,873,400	\$171,850,004	\$205,023,396	\$376,873,400			
Union	\$208,946,751	\$36,430,814	\$148,066,718	\$184,497,532	\$20,629,514	\$3,819,705	\$24,449,219
Valencia	\$1,347,643,159	\$952,486,475	\$395,156,684	\$1,347,643,159			
Total	\$58,412,964,704	\$32,283,583,025	\$17,454,632,250	\$49,738,215,275	\$7,253,704,992	\$1,421,044,437	\$8,674,749,429
Percent	100.0	55.3	29.8	85.1	12.4	2.4	14.9

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

**Table 2**  
**Property Tax Obligations<sup>1</sup> by New Mexico County**

**2015 Tax Year**

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$609,727,875	\$446,345,538	\$163,382,337	\$609,727,875			
Catron	\$2,191,456	\$1,261,858	\$929,598	\$2,191,456			
Chaves	\$27,692,451	\$13,152,587	\$12,459,296	\$25,611,883	\$1,726,143	\$354,425	\$2,080,568
Cibola	\$10,013,047	\$3,666,459	\$6,346,589	\$10,013,047			
Colfax	\$14,745,758	\$7,910,971	\$5,686,643	\$13,597,614	\$972,978	\$175,166	\$1,148,145
Curry	\$18,739,588	\$11,655,608	\$7,083,981	\$18,739,588			
De Baca	\$1,683,772	\$353,717	\$1,330,055	\$1,683,772			
Dona Ana	\$118,357,461	\$76,368,204	\$41,989,257	\$118,357,461			
Eddy	\$118,308,891	\$13,603,634	\$29,795,455	\$43,399,089	\$62,265,169	\$12,644,633	\$74,909,802
Grant	\$15,712,396	\$6,633,957	\$4,519,265	\$11,153,222	\$4,559,174		\$4,559,174
Guadalupe	\$3,886,148	\$815,095	\$3,071,053	\$3,886,148			
Harding	\$2,795,230	\$89,621	\$1,852,265	\$1,941,886	\$717,265	\$136,079	\$853,344
Hidalgo	\$3,471,121	\$455,276	\$3,015,845	\$3,471,121			
Lea	\$132,949,036	\$13,558,698	\$35,015,887	\$48,574,585	\$70,268,479	\$14,105,972	\$84,374,451
Lincoln	\$28,653,378	\$19,223,801	\$9,429,777	\$28,653,378			
Los Alamos	\$16,910,066	\$14,193,068	\$2,716,998	\$16,910,066			
Luna	\$12,711,120	\$5,451,794	\$7,259,327	\$12,711,120			
McKinley	\$28,454,750	\$8,573,107	\$19,792,896	\$28,366,003	\$73,111	\$15,636	\$88,747
Mora	\$2,767,603	\$1,308,567	\$1,459,037	\$2,767,603			
Otero	\$25,749,760	\$16,113,058	\$9,636,702	\$25,749,760			
Quay	\$4,925,324	\$1,942,874	\$2,915,055	\$4,857,929	\$56,847	\$10,549	\$67,395
Rio Arriba	\$37,834,894	\$9,382,526	\$8,176,899	\$17,559,425	\$16,832,630	\$3,442,840	\$20,275,470
Roosevelt	\$8,537,509	\$3,845,731	\$4,372,898	\$8,218,630	\$267,031	\$51,848	\$318,879
San Juan	\$98,142,918	\$31,122,297	\$42,026,067	\$73,148,364	\$20,836,164	\$4,158,390	\$24,994,554
San Miguel	\$13,854,528	\$8,286,186	\$5,568,341	\$13,854,528			
Sandoval	\$110,962,355	\$81,769,053	\$26,743,586	\$108,512,638	\$2,013,702	\$436,014	\$2,449,716
Santa Fe	\$163,213,533	\$112,329,592	\$50,883,941	\$163,213,533			
Sierra	\$7,128,153	\$4,042,342	\$3,085,811	\$7,128,153			
Socorro	\$7,647,846	\$3,836,547	\$3,811,299	\$7,647,846			
Taos	\$24,362,653	\$13,116,198	\$11,246,456	\$24,362,653			
Torrance	\$8,737,057	\$4,012,635	\$4,724,422	\$8,737,057			
Union	\$3,838,290	\$640,733	\$2,775,563	\$3,416,297	\$356,065	\$65,928	\$421,994
Valencia	\$37,811,190	\$25,419,043	\$12,392,147	\$37,811,190			
Total	\$1,722,517,160	\$960,480,174	\$545,494,747	\$1,505,974,921	\$180,944,759	\$35,597,479	\$216,542,239
Percent	100.0	55.8	31.6	87.4	10.5	2.1	12.6

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

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

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Table 3: Distribution of New Mexico Property Tax Obligations by Recipient 2015 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	\$79,446,827	\$43,905,673	\$23,743,495	\$11,797,659	4.6	2.5	1.4	0.7
County Operating	\$486,663,262	\$223,980,725	\$182,913,028	\$79,769,508	28.3	13.0	10.6	4.6
County Debt Service	\$37,736,933	\$27,819,830	\$9,605,620	\$311,483	2.2	1.6	0.6	0.0
County Other	\$8,742,032	\$5,503,490	\$2,747,906	\$490,635	0.5	0.3	0.2	0.0
Total County	\$533,142,227	\$257,304,048	\$195,266,554	\$80,571,627	31.0	14.9	11.3	4.7
Municipal Operating	\$159,707,438	\$110,980,637	\$48,172,113	\$554,688	9.3	6.4	2.8	0.0
Municipal Debt Service	\$72,205,028	\$53,808,688	\$18,395,668	\$673	4.2	3.1	1.1	0.0
Municipal Other	\$4,298,548	\$2,953,875	\$1,344,673	\$0	0.2	0.2	0.1	0.0
Total Municipal	\$236,211,015	\$167,743,199	\$67,912,454	\$555,362	13.7	9.7	3.9	0.0
School District Operating	\$21,414,951	\$8,698,251	\$8,408,292	\$4,308,408	1.2	0.5	0.5	0.3
School District Debt Service	\$288,637,710	\$160,282,919	\$89,950,133	\$38,404,658	16.8	9.3	5.2	2.2
School District Capital Improvement	\$114,675,323	\$62,752,622	\$34,573,202	\$17,349,499	6.7	3.6	2.0	1.0
School District HB-33	\$111,958,639	\$65,313,320	\$29,206,917	\$17,438,402	6.5	3.8	1.7	1.0
School District Educational Technology	\$29,671,912	\$17,865,871	\$9,156,131	\$2,649,910	1.7	1.0	0.5	0.2
Total School District	\$566,358,535	\$314,912,983	\$171,294,675	\$80,150,877	32.9	18.3	9.9	4.7
Higher Education Operating	\$133,507,980	\$68,641,744	\$40,213,401	\$24,652,835	7.8	4.0	2.3	1.4
Higher Education Debt Service	\$26,237,342	\$16,540,844	\$8,286,061	\$1,410,437	1.5	1.0	0.5	0.1
Total Higher Education	\$159,745,321	\$85,182,588	\$48,499,462	\$26,063,271	9.3	4.9	2.8	1.5
Hospital Operating	\$143,065,017	\$90,943,354	\$37,576,428	\$14,545,235	8.3	5.3	2.2	0.8
Hospital Debt Service	\$4,159,789	\$342,167	\$959,415	\$2,858,208	0.2	0.0	0.1	0.2
Total Hospitals	\$147,224,807	\$91,285,520	\$38,535,843	\$17,403,443	8.5	5.3	2.2	1.0
Conservancy Districts*	\$388,429	\$146,165	\$242,264	\$0	0.0	0.0	0.0	0.0
Grand Total	\$1,722,517,160	\$860,480,174	\$545,494,747	\$216,542,239	100.0	55.8	31.7	12.6

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 2015 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	91.3	42.0	34.3	15.0
Debt Service	7.1	5.2	1.8	0.1
Other	1.6	1.0	0.5	0.1
Total	100.0	48.2	36.6	15.2
Municipal Obligations -- Percent Funding:				
Operations	67.6	66.2	70.9	99.9
Debt Service	30.6	32.1	27.1	0.1
Other	1.8	1.8	2.0	0.0
Total	100.0	100.1	100.0	100.0
School District Obligations -- Percent Funding:				
Operations	3.8	2.8	4.9	5.4
Debt Service	51.0	50.9	52.5	47.9
Capital Improvement	20.2	19.9	20.2	21.6
School Building (HB-33)	19.8	20.7	17.1	21.8
Education Technology	5.2	5.7	5.3	3.3
Total	100.0	100.0	100.0	100.0
Higher Education Obligations -- Percent Funding:				
Operations:	83.6	80.6	82.9	94.6
Debt Service	16.4	19.4	17.1	5.4
Total	100.0	100.0	100.0	100.0
Hospital Obligations -- Percent Funding:				
Operations:	97.2	99.6	97.5	83.6
Debt Service	2.8	0.4	2.5	16.4
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 2015 Tax Year

Property Classification	Within Municipalities	Outside Municipalities	Total
Residential	\$21,640,128,600	\$10,643,454,425	\$32,283,583,025
Percent of Total Residential	67.0	33.0	100.0
Non-residential	\$9,150,053,080	\$16,979,328,599	\$26,129,381,679
Percent of Total Nonresidential	35.0	65.0	100.0
Totals	\$30,790,181,680	\$27,622,783,024	\$58,412,964,704
Percent of Total	52.7	47.3	100.0
Percent Residential	70.3	38.5	52.7
Percent Nonresidential	29.7	61.5	47.3
Total	100.0	100.0	100.0

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

**Table 6: Weighted Average Property Tax Rates by County in Mills<sup>1,2</sup>  
2015 Tax Year**

County	Residential	Nonresidential	Ad Valorem	
			Production	Equipment
Bernalillo	39.643	44.584	N/A	N/A
Catron	16.329	19.382	N/A	N/A
Chaves	21.298	24.330	21.274	21.288
Cibola	29.858	33.352	N/A	N/A
Colfax	20.775	24.821	20.507	20.507
Curry	22.263	22.247	N/A	N/A
De Baca	23.368	21.774	N/A	N/A
Dona Ana	27.587	31.793	N/A	N/A
Eddy	22.827	22.851	21.849	21.865
Grant	16.325	22.113	21.561	N/A
Guadalupe	28.280	28.103	N/A	N/A
Harding	18.171	22.480	22.604	22.600
Hidalgo	18.992	21.577	N/A	N/A
Lea	28.119	29.589	27.655	27.647
Lincoln	23.005	25.994	N/A	N/A
Los Alamos	24.430	27.496	N/A	N/A
Luna	22.548	23.884	N/A	N/A
McKinley	32.272	35.035	32.780	32.780
Mora	18.838	23.890	N/A	N/A
Otero	21.481	27.414	N/A	N/A
Quay	24.042	28.588	19.418	19.418
Rio Arriba	18.643	28.231	29.320	29.311
Roosevelt	24.570	21.913	19.548	19.589
San Juan	22.564	25.920	25.745	25.742
San Miguel	21.104	29.840	N/A	N/A
Sandoval	33.241	36.194	29.462	29.462
Santa Fe	22.957	30.485	N/A	N/A
Sierra	22.603	24.595	N/A	N/A
Socorro	28.120	30.044	N/A	N/A
Taos	15.381	21.490	N/A	N/A
Torrance	23.350	23.043	N/A	N/A
Union	17.588	18.745	17.260	17.260
Valencia	28.687	31.380	N/A	N/A
Mean	29.751	31.252	24.945	25.050
Median	22.827	25.920	21.849	22.233

Information source: calculated from DFA rate certificate files. <sup>1</sup>Expressed in mills or \$ per \$1,000 in net taxable value. <sup>2</sup>Total obligations/total net taxable value or rate in each jurisdiction weighted by net taxable value in the jurisdiction.  
Note: Grant County only has Copper Production.

**Table 7: Approximate Property Tax Obligations as a Percent of  
Assessed Value by County<sup>1</sup>  
2015 Tax Year**

County	Residential	Nonresidential	Ad Valorem		All Property Types
			Production	Equipment	
Bernalillo	1.321	1.485	N/A	N/A	1.362
Catron	0.544	0.646	N/A	N/A	0.583
Chaves	0.710	0.811	0.709	0.709	0.752
Cibola	0.995	1.112	N/A	N/A	1.066
Colfax	0.892	0.827	0.884	0.884	0.738
Curry	0.742	0.742	N/A	N/A	0.742
De Baca	0.779	0.728	N/A	N/A	0.738
Dona Ana	0.920	1.060	N/A	N/A	0.965
Eddy	0.781	0.782	0.728	0.729	0.740
Grant	0.544	0.737	0.719	N/A	0.637
Guadalupe	0.878	0.937	N/A	N/A	0.923
Harding	0.606	0.749	0.753	0.753	0.745
Hidalgo	0.833	0.719	N/A	N/A	0.707
Lea	0.871	0.986	0.922	0.922	0.932
Lincoln	0.767	0.868	N/A	N/A	0.797
Los Alamos	0.814	0.917	N/A	N/A	0.829
Luna	0.752	0.789	N/A	N/A	0.773
McKinley	1.076	1.168	1.093	1.093	1.138
Mora	0.628	0.796	N/A	N/A	0.707
Otero	0.716	0.914	N/A	N/A	0.779
Quay	0.801	0.886	0.647	0.647	0.848
Rio Arriba	0.621	0.941	0.977	0.977	0.850
Roosevelt	0.819	0.730	0.652	0.653	0.764
San Juan	0.752	0.864	0.858	0.858	0.824
San Miguel	0.703	0.995	N/A	N/A	0.797
Sandoval	1.108	1.206	0.982	0.982	1.127
Santa Fe	0.785	1.016	N/A	N/A	0.829
Sierra	0.753	0.820	N/A	N/A	0.781
Socorro	0.937	1.001	N/A	N/A	0.968
Taos	0.513	0.716	N/A	N/A	0.590
Torrance	0.778	0.768	N/A	N/A	0.773
Union	0.586	0.625	0.575	0.575	0.612
Valencia	0.890	1.045	N/A	N/A	0.935
Total	0.992	1.042	0.832	0.835	0.983

Information source: calculated from DFA rate certificate files

<sup>1</sup>Obligations 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      2015 Tax Year

**Table 8**  
**New Mexico County Operating Rates -- Imposed and**  
**Remaining Authority in Mills      2015 Tax Year**

County	Residential	Nonresidential	Ad Valorem Production & Equipment	Imposed Operating Rate	Remaining Authority <sup>1</sup>
Bernalillo	7.245	10.750	N/A	10.750	1.100
<b>Catron</b>	<b>9.627</b>	<b>11.778</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Chaves	5.433	9.285	9.350	9.350	2.500
<b>Cibola</b>	<b>8.718</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Colfax	7.205	10.350	10.350	10.350	1.500
Curry	8.924	9.818	N/A	9.850	2.000
<b>De Baca</b>	<b>10.345</b>	<b>9.696</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Dona Ana</b>	<b>9.153</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Eddy	5.979	7.500	7.500	7.500	4.350
<b>Grant</b>	<b>6.334</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Guadalupe</b>	<b>9.045</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Harding	8.306	10.850	10.850	10.850	1.000
<b>Hidalgo</b>	<b>9.437</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Lea	7.119	10.600	10.600	10.600	1.250
Lincoln	5.169	8.231	N/A	11.600	0.250
Los Alamos	5.944	8.850	N/A	8.850	3.000
<b>Luna</b>	<b>9.931</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>McKinley</b>	<b>6.033</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
<b>Mora</b>	<b>7.093</b>	<b>11.386</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Otero</b>	<b>6.882</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Quay</b>	<b>8.427</b>	<b>10.350</b>	<b>10.350</b>	<b>11.850</b>	<b>0.000</b>
<b>Rio Arriba</b>	<b>4.398</b>	<b>11.850</b>	<b>11.850</b>	<b>11.850</b>	<b>0.000</b>
Roosevelt	11.256	11.073	11.850	11.850	0.000
San Juan	5.731	8.000	8.500	8.500	3.350
<b>San Miguel</b>	<b>5.225</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Sandoval	6.339	10.350	10.350	10.350	1.500
<b>Santa Fe</b>	<b>6.065</b>	<b>11.786</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Sierra</b>	<b>9.579</b>	<b>11.830</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Socorro</b>	<b>9.074</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Taos</b>	<b>5.865</b>	<b>11.112</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
<b>Torrance</b>	<b>10.944</b>	<b>11.613</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>
Union	6.919	9.139	9.150	9.150	2.700
<b>Valencia</b>	<b>6.877</b>	<b>11.850</b>	<b>N/A</b>	<b>11.850</b>	<b>0.000</b>

<sup>1</sup>11.85 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 2015 Tax Year

**Table 9**  
**Per Capita Property Tax Obligations by New Mexico County** 2015 Tax Year

County	Estimated Population, 2014 <sup>1</sup>	Per Capita Annual Property Tax Obligations <sup>2</sup>				Ad Valorem: <sup>3</sup>		
		Total	Residential	Non-residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	675,551	\$903	\$661	\$242	\$903			
Catron	3,556	\$616	\$355	\$261	\$616			
Chaves	65,878	\$420	\$200	\$189	\$389	\$26	\$5	\$32
Cibola	27,349	\$366	\$134	\$232	\$366			
Colfax	12,680	\$1,163	\$624	\$448	\$1,072	\$77	\$14	\$91
Curry	50,969	\$368	\$229	\$139	\$368			
De Baca	1,825	\$923	\$194	\$729	\$923			
Dona Ana	213,676	\$554	\$357	\$197	\$554			
Eddy	56,395	\$2,098	\$241	\$528	\$770	\$1,104	\$224	\$1,328
Grant	29,096	\$540	\$228	\$155	\$383	\$157		\$157
Guadalupe	4,468	\$870	\$182	\$687	\$870			
Harding	683	\$4,093	\$131	\$2,712	\$2,843	\$1,050	\$199	\$1,249
Hidalgo	4,560	\$761	\$100	\$661	\$761			
Lea	69,999	\$1,899	\$194	\$500	\$694	\$1,004	\$202	\$1,205
Lincoln	19,706	\$1,454	\$976	\$479	\$1,454			
Los Alamos	17,682	\$956	\$803	\$154	\$956			
Luna	24,673	\$515	\$221	\$294	\$515			
McKinley	74,098	\$384	\$116	\$267	\$383	\$1	\$0	\$1
Mora	4,592	\$603	\$285	\$318	\$603			
Otero	65,082	\$396	\$248	\$148	\$396			
Quay	8,501	\$579	\$229	\$343	\$571	\$7	\$1	\$8
Rio Arriba	39,777	\$951	\$236	\$206	\$441	\$423	\$87	\$510
Roosevelt	19,536	\$437	\$197	\$224	\$421	\$14	\$3	\$16
San Juan	123,785	\$793	\$251	\$340	\$591	\$168	\$34	\$202
San Miguel	28,239	\$491	\$293	\$197	\$491			
Sandoval	137,608	\$806	\$594	\$194	\$789	\$15	\$3	\$18
Santa Fe	148,164	\$1,102	\$758	\$343	\$1,102			
Sierra	11,325	\$629	\$357	\$272	\$629			
Socorro	17,310	\$442	\$222	\$220	\$442			
Taos	33,084	\$736	\$396	\$340	\$736			
Torrance	15,611	\$560	\$257	\$303	\$560			
Union	4,297	\$893	\$149	\$646	\$795	\$83	\$15	\$98
Valencia	75,817	\$499	\$335	\$163	\$499			
<b>Total/Average</b>	<b>2,085,572</b>	<b>\$826</b>	<b>\$461</b>	<b>\$262</b>	<b>\$722</b>	<b>\$87</b>	<b>\$17</b>	<b>\$104</b>

<sup>1</sup>Source: New Mexico County Populations from the U.S. Census Bureau, 2014 Population Estimates  
<http://www.census.gov/popest/data/index.html>

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

**Table 10**  
**Property Tax Collection Rate by County** 2015 Tax Year

County	Collection Rate*	County	Collection Rate*
Bernalillo	98.24%	McKinley	98.21%
Catron	96.82%	Mora	91.76%
Chaves	98.19%	Otero	96.61%
Cibola	90.68%	Quay	92.62%
Colfax	92.39%	Rio Arriba	91.79%
Curry	98.11%	Roosevelt	97.99%
De Baca	102.03%	San Juan	98.41%
Dona Ana	97.80%	San Miguel	90.89%
Eddy	96.15%	Sandoval	97.94%
Grant	93.21%	Santa Fe	97.60%
Guadalupe	97.16%	Sierra	96.36%
Harding	72.38%	Socorro	92.41%
Hidalgo	96.37%	Taos	95.74%
Lea	98.67%	Torrance	94.43%
Lincoln	97.58%	Union	98.49%
Los Alamos	99.23%	Valencia	94.81%
Luna	94.26%	<b>Average</b>	<b>95.31%</b>

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 2015 Tax Year**

**Table 11: Net Taxable Value by New Mexico County 2015 Tax Year  
Percent of Statewide Total and Rank**

County	Total	Rank	Residential	Rank	Non-residential	Rank	Subtotal	Rank	Ad Valorem			
									Production	Equipment	Subtotal	Rank
Bernalillo	25.6	1	34.9	1	21.0	1	30.0	1				N/A
Catron	0.2	31	0.2	27	0.3	33	0.3	31				N/A
Chaves	2.1	11	1.9	10	2.9	10	2.3	11	1.1	1.2	1.1	6
Cibola	0.5	23	0.4	25	1.1	21	0.6	23				N/A
Colfax	1.1	18	1.2	18	1.3	17	1.2	18	0.7	0.6	0.6	8
Curry	1.4	14	1.6	13	1.8	14	1.7	13				N/A
De Baca	0.1	33	0.0	32	0.3	31	0.2	33				N/A
Dona Ana	7.0	5	8.6	3	7.6	4	8.2	3				N/A
Eddy	9.1	3	1.8	11	7.5	5	3.8	6	39.3	40.7	39.5	1
Grant	1.4	16	1.3	16	1.2	19	1.2	17	2.9		2.4	5
Guadalupe	0.2	29	0.1	30	0.6	28	0.3	29				N/A
Harding	0.2	32	0.0	33	0.5	30	0.2	32	0.4	0.4	0.4	9
Hidalgo	0.3	28	0.1	31	0.8	24	0.3	28				N/A
Lea	8.1	4	1.6	14	6.8	6	3.4	7	35.0	35.9	35.2	2
Lincoln	2.1	12	2.6	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	20	1.8	15	1.1	20				N/A
McKinley	1.4	15	0.8	19	3.2	8	1.7	14	0.0	0.0	0.0	13
Mora	0.2	30	0.2	28	0.3	32	0.3	30				N/A
Otero	1.9	13	2.3	9	2.0	13	2.2	12				N/A
Quay	0.3	27	0.3	26	0.6	27	0.4	26	0.0	0.0	0.0	12
Rio Arriba	2.5	8	1.6	15	1.7	16	1.6	15	7.9	8.3	8.0	4
Roosevelt	0.6	22	0.5	23	1.1	20	0.7	22	0.2	0.2	0.2	11
San Juan	6.8	6	4.3	5	9.3	3	6.0	5	11.2	11.4	11.2	3
San Miguel	1.0	19	1.2	17	1.1	22	1.2	19				N/A
Sandoval	5.6	7	7.6	4	4.2	7	6.4	4	0.9	1.0	1.0	7
Santa Fe	11.2	2	15.2	2	9.6	2	13.2	2				N/A
Sierra	0.5	24	0.6	21	0.7	26	0.6	24				N/A
Socorro	0.5	25	0.4	24	0.7	25	0.5	25				N/A
Taos	2.4	9	2.6	7	3.0	9	2.8	8				N/A
Torrance	0.6	21	0.5	22	1.2	18	0.8	21				N/A
Union	0.4	26	0.1	29	0.8	23	0.4	27	0.3	0.3	0.3	10
Valencia	2.3	10	3.0	6	2.3	11	2.7	9				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

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

**Table 12: Property Tax Obligations by New Mexico County 2015 Tax Year  
Percent of Statewide Total and Rank**

County	Total	Rank	Residential	Rank	Non-residential	Rank	Subtotal	Rank	Ad Valorem			
									Production	Equipment	Subtotal	Rank
Bernalillo	35.4	1	46.5	1	30.0	1	40.5	1				N/A
Catron	0.1	32	0.1	28	0.2	33	0.1	31				N/A
Chaves	1.6	12	1.4	12	2.3	9	1.7	12	1.0	1.0	1.0	7
Cibola	0.6	21	0.4	25	1.2	17	0.7	21				N/A
Colfax	0.9	18	0.8	18	1.0	18	0.9	18	0.5	0.5	0.5	8
Curry	1.1	15	1.2	14	1.3	16	1.2	14				N/A
De Baca	0.1	33	0.0	32	0.2	32	0.1	33				N/A
Dona Ana	6.9	4	8.0	4	7.7	4	7.9	3				N/A
Eddy	6.9	5	1.4	10	5.5	6	2.9	7	34.4	35.5	34.6	2
Grant	0.9	17	0.7	19	0.8	21	0.7	20	2.5		2.1	5
Guadalupe	0.2	27	0.1	29	0.6	25	0.3	27				N/A
Harding	0.2	30	0.0	33	0.3	30	0.1	32	0.4	0.4	0.4	9
Hidalgo	0.2	29	0.0	31	0.6	26	0.2	28				N/A
Lea	7.7	3	1.4	11	6.4	5	3.2	6	38.8	39.6	39.0	1
Lincoln	1.7	10	2.0	7	1.7	13	1.9	9				N/A
Los Alamos	1.0	16	1.5	9	0.5	29	1.1	16				N/A
Luna	0.7	20	0.6	20	1.3	15	0.8	19				N/A
McKinley	1.7	11	0.9	16	3.6	8	1.9	10	0.0	0.0	0.0	12
Mora	0.2	31	0.1	27	0.3	31	0.2	30				N/A
Otero	1.5	13	1.7	8	1.8	12	1.7	11				N/A
Quay	0.3	26	0.2	26	0.5	27	0.3	26	0.0	0.0	0.0	13
Rio Arriba	2.2	8	1.0	15	1.5	14	1.2	15	9.3	9.7	9.4	4
Roosevelt	0.5	23	0.4	23	0.8	22	0.5	23	0.1	0.1	0.1	11
San Juan	5.7	7	3.2	5	7.7	3	4.9	5	11.5	11.7	11.5	3
San Miguel	0.8	19	0.9	17	1.0	19	0.9	17				N/A
Sandoval	6.4	6	8.5	3	4.9	7	7.2	4	1.1	1.2	1.1	6
Santa Fe	9.5	2	11.7	2	9.3	2	10.8	2				N/A
Sierra	0.4	25	0.4	21	0.6	24	0.5	25				N/A
Socorro	0.4	24	0.4	24	0.7	23	0.5	24				N/A
Taos	1.4	14	1.4	13	2.1	11	1.6	13				N/A
Torrance	0.5	22	0.4	22	0.9	20	0.6	22				N/A
Union	0.2	28	0.1	30	0.5	28	0.2	29	0.2	0.2	0.2	10
Valencia	2.2	9	2.6	6	2.3	10	2.5	8				N/A
Total	100.0		100.0		100.0		100.0		100.0	100.0	100.0	

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

**Department of Finance and Administration**  
**Property Tax Facts** **2015 Tax Year**

**Table 13: Net Taxable Value by New Mexico County** **2015 Tax Year**  
**Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	75.4	24.6	100.0	0.0	0.0	0.0
Catron	100.0	61.7	38.3	100.0	0.0	0.0	0.0
Chaves	100.0	50.3	41.7	92.0	6.6	1.4	8.0
Cibola	100.0	39.2	60.8	100.0	0.0	0.0	0.0
Colfax	100.0	57.2	34.4	91.6	7.1	1.3	8.4
Curry	100.0	62.2	37.8	100.0	0.0	0.0	0.0
De Baca	100.0	19.9	80.1	100.0	0.0	0.0	0.0
Dona Ana	100.0	67.7	32.3	100.0	0.0	0.0	0.0
Eddy	100.0	11.2	24.5	35.7	53.5	10.9	64.3
Grant	100.0	49.4	24.9	74.3	25.7	0.0	25.7
Guadalupe	100.0	22.1	77.9	100.0	0.0	0.0	0.0
Harding	100.0	3.9	65.9	69.8	25.4	4.8	30.2
Hidalgo	100.0	14.6	85.4	100.0	0.0	0.0	0.0
Lea	100.0	10.9	24.9	35.8	53.5	10.7	64.2
Lincoln	100.0	69.7	30.3	100.0	0.0	0.0	0.0
Los Alamos	100.0	85.5	14.5	100.0	0.0	0.0	0.0
Luna	100.0	44.1	55.9	100.0	0.0	0.0	0.0
McKinley	100.0	31.9	67.8	99.7	0.3	0.1	0.3
Mora	100.0	53.2	46.8	100.0	0.0	0.0	0.0
Otero	100.0	68.1	31.9	100.0	0.0	0.0	0.0
Quay	100.0	41.7	56.6	98.2	1.5	0.3	1.8
Rio Arriba	100.0	33.9	19.5	53.4	38.7	7.9	46.6
Roosevelt	100.0	42.0	53.6	95.6	3.7	0.7	4.4
San Juan	100.0	34.7	40.8	75.6	20.4	4.1	24.4
San Miguel	100.0	67.8	32.2	100.0	0.0	0.0	0.0
Sandoval	100.0	75.0	22.5	97.5	2.1	0.5	2.5
Santa Fe	100.0	74.6	25.4	100.0	0.0	0.0	0.0
Sierra	100.0	58.8	41.2	100.0	0.0	0.0	0.0
Socorro	100.0	51.8	48.2	100.0	0.0	0.0	0.0
Taos	100.0	62.0	38.0	100.0	0.0	0.0	0.0
Torrance	100.0	45.6	54.4	100.0	0.0	0.0	0.0
Union	100.0	17.4	70.9	88.3	9.9	1.8	11.7
Valencia	100.0	70.7	29.3	100.0	0.0	0.0	0.0
Average	100.0	55.3	29.9	85.1	12.4	2.4	14.9

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

**Table 14: Property Tax Obligations by New Mexico County** **2015 Tax Year**  
**Percent of County Total**

County	Total	Non-			Ad Valorem		
		Residential	residential	Subtotal	Production	Equipment	Subtotal
Bernalillo	100.0	73.2	26.8	100.0	0.0	0.0	0.0
Catron	100.0	57.6	42.4	100.0	0.0	0.0	0.0
Chaves	100.0	47.5	45.0	92.5	6.2	1.3	7.5
Cibola	100.0	36.6	63.4	100.0	0.0	0.0	0.0
Colfax	100.0	53.6	38.6	92.2	6.6	1.2	7.8
Curry	100.0	62.2	37.8	100.0	0.0	0.0	0.0
De Baca	100.0	21.0	79.0	100.0	0.0	0.0	0.0
Dona Ana	100.0	64.5	35.5	100.0	0.0	0.0	0.0
Eddy	100.0	11.5	25.2	36.7	52.6	10.7	63.3
Grant	100.0	42.2	28.8	71.0	29.0	0.0	29.0
Guadalupe	100.0	21.0	79.0	100.0	0.0	0.0	0.0
Harding	100.0	3.2	66.3	69.5	25.7	4.9	30.5
Hidalgo	100.0	13.1	86.9	100.0	0.0	0.0	0.0
Lea	100.0	10.2	26.3	36.5	52.9	10.6	63.5
Lincoln	100.0	67.1	32.9	100.0	0.0	0.0	0.0
Los Alamos	100.0	83.9	16.1	100.0	0.0	0.0	0.0
Luna	100.0	42.9	57.1	100.0	0.0	0.0	0.0
McKinley	100.0	30.1	69.6	99.7	0.3	0.1	0.3
Mora	100.0	47.3	52.7	100.0	0.0	0.0	0.0
Otero	100.0	62.6	37.4	100.0	0.0	0.0	0.0
Quay	100.0	39.4	59.2	98.6	1.2	0.2	1.4
Rio Arriba	100.0	24.8	21.6	46.4	44.5	9.1	53.6
Roosevelt	100.0	45.0	51.2	96.3	3.1	0.6	3.7
San Juan	100.0	31.7	42.8	74.5	21.2	4.2	25.5
San Miguel	100.0	59.8	40.2	100.0	0.0	0.0	0.0
Sandoval	100.0	73.7	24.1	97.8	1.8	0.4	2.2
Santa Fe	100.0	68.8	31.2	100.0	0.0	0.0	0.0
Sierra	100.0	56.7	43.3	100.0	0.0	0.0	0.0
Socorro	100.0	50.2	49.8	100.0	0.0	0.0	0.0
Taos	100.0	53.8	46.2	100.0	0.0	0.0	0.0
Torrance	100.0	45.9	54.1	100.0	0.0	0.0	0.0
Union	100.0	16.7	72.3	89.0	9.3	1.7	11.0
Valencia	100.0	67.2	32.8	100.0	0.0	0.0	0.0
Average	100.0	55.8	31.7	87.4	10.5	2.1	12.6

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

Department of Finance and Administration  
Property Tax Facts 2015 Tax Year

Table 15: Obligations for County Operating Purposes, by County 2015 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$120,984,030	\$81,571,595	\$39,412,435	\$120,984,030	\$0	\$0	\$0
Catron	\$1,308,841	\$743,955	\$564,886	\$1,308,841	\$0	\$0	\$0
Chaves	\$9,024,475	\$3,355,171	\$4,754,819	\$8,109,989	\$758,660	\$155,826	\$914,486
Cibola	\$3,325,499	\$1,070,552	\$2,254,947	\$3,325,499	\$0	\$0	\$0
Coffax	\$5,694,393	\$2,743,629	\$2,371,286	\$5,114,915	\$491,071	\$88,407	\$579,478
Curry	\$7,798,262	\$4,672,003	\$3,126,258	\$7,798,262	\$0	\$0	\$0
De Baca	\$748,881	\$156,602	\$592,280	\$748,881	\$0	\$0	\$0
Dona Ana	\$40,988,231	\$25,337,837	\$15,650,394	\$40,988,231	\$0	\$0	\$0
Eddy	\$39,053,534	\$3,563,119	\$9,779,381	\$13,342,500	\$21,373,715	\$4,337,319	\$25,711,034
Grant	\$7,501,584	\$2,573,957	\$2,421,833	\$4,995,790	\$2,505,794	\$0	\$2,505,794
Guadalupe	\$1,575,495	\$280,537	\$1,294,957	\$1,575,495	\$0	\$0	\$0
Harding	\$1,344,573	\$40,967	\$893,992	\$934,959	\$344,285	\$65,329	\$409,614
Hidalgo	\$1,882,482	\$226,223	\$1,656,259	\$1,882,482	\$0	\$0	\$0
Lea	\$48,581,237	\$3,695,506	\$12,544,069	\$16,239,575	\$26,933,365	\$5,408,296	\$32,341,662
Lincoln	\$7,305,273	\$4,319,340	\$2,985,933	\$7,305,273	\$0	\$0	\$0
Los Alamos	\$4,327,785	\$3,453,279	\$874,507	\$4,327,785	\$0	\$0	\$0
Luna	\$6,033,202	\$2,401,142	\$3,632,060	\$6,033,202	\$0	\$0	\$0
McKinley	\$8,329,432	\$1,602,673	\$6,694,677	\$8,297,350	\$26,430	\$5,652	\$32,082
Mora	\$1,188,091	\$492,718	\$695,373	\$1,188,091	\$0	\$0	\$0
Otero	\$9,327,805	\$5,162,290	\$4,165,515	\$9,327,805	\$0	\$0	\$0
Quay	\$1,852,599	\$681,004	\$1,135,672	\$1,816,676	\$30,300	\$5,623	\$35,922
Rio Arriba	\$13,840,691	\$2,213,393	\$3,432,268	\$5,645,661	\$6,803,117	\$1,391,912	\$8,195,029
Roosevelt	\$4,164,781	\$1,761,838	\$2,209,702	\$3,971,539	\$161,877	\$31,365	\$193,242
San Juan	\$28,642,513	\$7,904,817	\$12,970,826	\$20,875,643	\$6,474,527	\$1,292,343	\$7,766,870
San Miguel	\$4,262,818	\$2,051,506	\$2,211,312	\$4,262,818	\$0	\$0	\$0
Sandoval	\$24,101,557	\$15,593,350	\$7,647,621	\$23,240,971	\$707,413	\$153,172	\$860,585
Santa Fe	\$49,361,402	\$29,676,208	\$19,685,194	\$49,361,402	\$0	\$0	\$0
Sierra	\$3,197,398	\$1,713,125	\$1,484,273	\$3,197,398	\$0	\$0	\$0
Socorro	\$2,741,254	\$1,237,997	\$1,503,257	\$2,741,254	\$0	\$0	\$0
Taos	\$10,816,719	\$5,001,353	\$5,815,365	\$10,816,719	\$0	\$0	\$0
Torrance	\$4,261,663	\$1,880,726	\$2,380,937	\$4,261,663	\$0	\$0	\$0
Union	\$1,863,907	\$252,065	\$1,388,132	\$1,640,197	\$188,760	\$34,950	\$223,710
Valencia	\$11,232,856	\$6,550,249	\$4,682,607	\$11,232,856	\$0	\$0	\$0
Total	\$486,663,262	\$223,980,725	\$182,913,028	\$406,893,753	\$66,799,313	\$12,970,195	\$79,769,508

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 2015 Tax Year

County	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Bernalillo	\$18,880,495	\$14,242,659	\$4,637,835	\$18,880,495	\$0	\$0	\$0
Catron	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chaves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cibola	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coffax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Curry	\$0	\$0	\$0	\$0	\$0	\$0	\$0
De Baca	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dona Ana	\$466,142	\$315,581	\$150,561	\$466,142	\$0	\$0	\$0
Eddy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant	\$935,669	\$462,451	\$232,578	\$695,029	\$240,641	\$0	\$240,641
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	\$227,789	\$121,217	\$106,572	\$227,789	\$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	\$2,775,310	\$2,076,404	\$628,063	\$2,704,467	\$58,233	\$12,609	\$70,842
Santa Fe	\$12,955,846	\$9,658,835	\$3,297,011	\$12,955,846	\$0	\$0	\$0
Sierra	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Socorro	\$142,703	\$73,947	\$68,757	\$142,703	\$0	\$0	\$0
Taos	\$85	\$0	\$0	\$0	\$0	\$0	\$0
Torrance	\$348,985	\$159,133	\$189,852	\$348,985	\$0	\$0	\$0
Union	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Valencia	\$1,003,994	\$709,602	\$294,392	\$1,003,994	\$0	\$0	\$0
Total	\$37,736,933	\$27,819,830	\$9,605,620	\$37,425,450	\$298,874	\$12,609	\$311,483

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

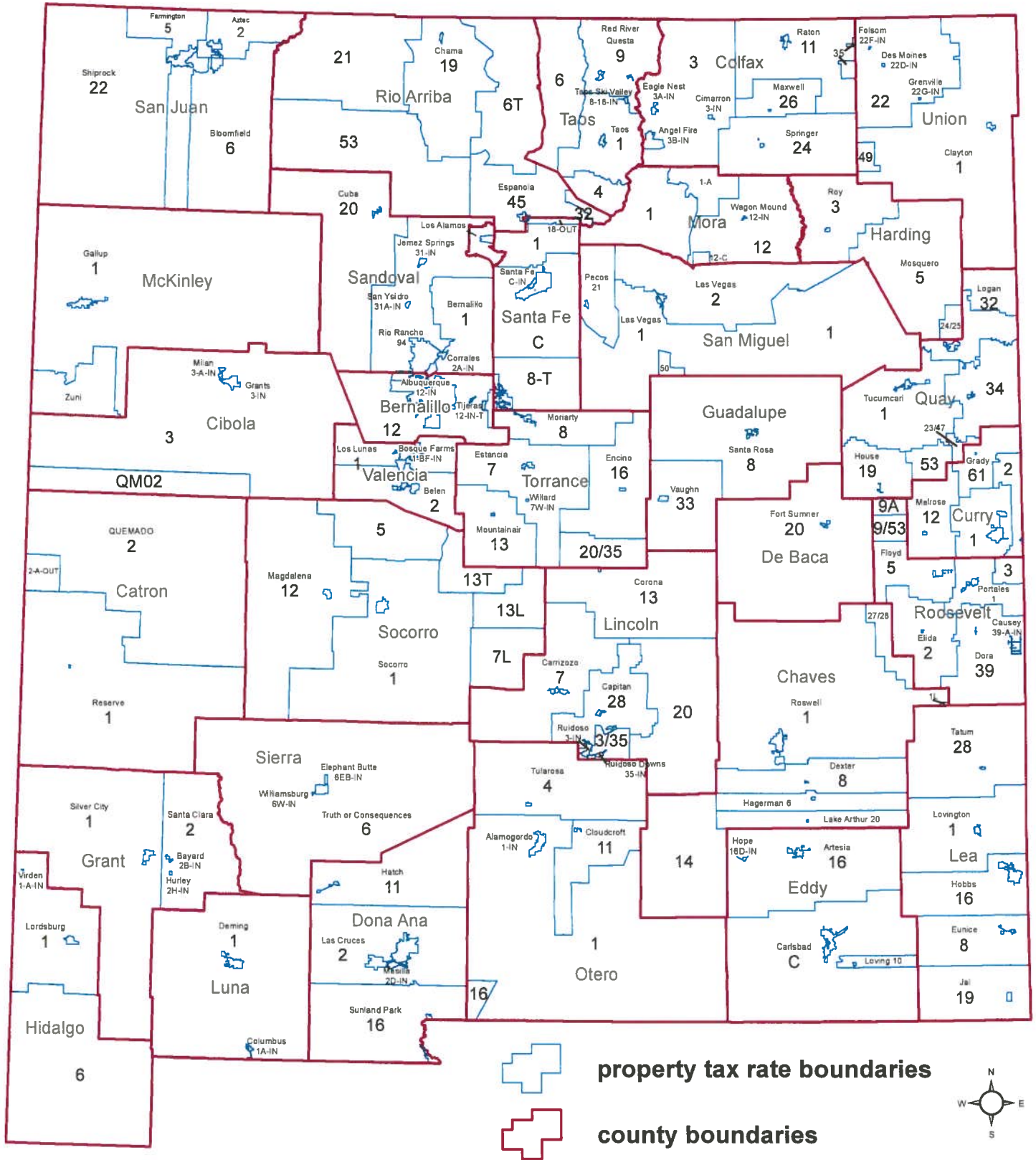




# Property Tax Rate Boundaries

## State of New Mexico

### Tax Year 2015



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](http://nmdfa.state.nm.us/Certificate_of_Property_Tax.aspx)

Publication date: November 2015  
 New Mexico Taxation and Revenue Department  
 Information Technology Division - 505.231.5948

Department of Finance and Administration  
Property Tax Facts

2015 Tax Year

**Table 17**  
**Property Tax Rates by Location 2015 Tax Year**

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipmment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipmment
Bernalillo	Albuquerque	12 In	41.796	46.336		Eddy	Artesia	16 In	18.939	20.809	20.809
	Los Ranchos	12 In	31.327	35.816		(continued)	Hope	16D In	23.577	28.459	
	Tijeras	12 In	31.168	37.041				C Out	20.929	23.257	23.306
	Corrales	2A In	0.478	0.478				10 Out	15.534	17.296	17.296
	Rio Rancho	R1-A NR	N/A	43.851				16 Out	18.939	20.809	20.809
		12 Out	30.327	34.816		Grant	Silver City	1 IN	17.776	23.813	
		8T	27.654	31.334			Hurley	2H IN	17.791	22.851	
		24 Out	27.654	31.334			Bayard	2B IN	17.757	24.242	
Catron	Reserve	1 In	20.713	23.326			Santa Clara	2C IN	17.163	23.441	
		1 Out	18.790	21.101				1 OUT	15.101	20.750	20.750
		2 Out	15.123	17.759				2 OUT	16.471	22.017	22.017
		2A Out	15.123	17.759		Guadalupe	Santa Rosa	8 IN	28.128	32.359	
Chaves	Roswell	1 in	22.807	27.958			Vaughn	33 IN	29.083	31.883	
	Hagerman	6 in	16.851	21.425				8 OUT	23.709	27.421	
	Dexter	8 in	21.010	26.144				33 OUT	21.433	24.233	
	Lake Arthur	20 In R	19.267	23.408		Harding	Roy	3 IN	18.008	21.478	
		1 Out R	16.512	20.776	19.846		Mosquero	5 IN	21.054	24.929	
		6 Out	16.088	20.269	19.410			3 OUT	16.558	19.253	19.657
		8 Out	20.855	24.959	24.309			5 OUT	19.800	22.704	21.727
		20 Out	17.208	21.342	21.481			24/25	15.849	18.349	
		14	14.071	18.145	18.210	Hidalgo	Lordsburg	1 IN	22.323	25.645	
		27/28	9.214	13.083			Viriden	1A IN	20.987	24.515	
		28	N/A	N/A	13.210			1 OUT	19.860	22.420	
		1L	15.955	21.534				1A OUT	19.860	22.420	
Cibola	Grants	3 In	32.039	35.851				6	12.991	15.567	
	Milan	3A In	30.107	36.983		Lea	Lovington	1 IN	30.847	37.881	
		3 Out	27.640	31.296			Eunice	8 IN	26.974	34.172	34.594
		Qmo2	18.379	22.081			Hobbs	16 IN	26.340	32.996	32.996
Colfax	Cimarron	3 In	22.754	28.547			Jal	19 In	25.720	32.752	32.752
	Eagle Nest	3A In	19.235	23.929			Tatum	28 IN	24.795	31.074	
	Angel Fire	3B In	22.501	28.547				1 OUT	26.994	32.264	32.264
	Raton	11 in	19.289	24.781				8 OUT	21.345	26.944	26.944
	Springer	24 In	30.070	35.894				16 OUT	22.346	27.441	27.441
	Maxwell	26 In	26.107	32.531				19 OUT	19.684	25.102	25.102
		3 Out	17.595	20.897	20.897			26 OUT	21.641	26.849	26.849
		11 Out	13.789	17.131	17.131	Lincoln	Ruidoso	3 IN	28.613	30.914	
		24 Out	24.854	28.902			Ruidoso Downs	35 IN	29.244	34.833	
		26 Out	20.723	24.881			Carrizozo	7 IN	25.748	28.013	
		35	13.461	16.936			Corona	13 IN	20.350	23.792	
Curry	Clovis	1 In	22.832	24.427			Capitan	28 IN	19.743	23.472	
	Texico	2 In	21.825	22.728				3/35 OUT	21.944	24.932	
	Melrose	12 In	18.401	19.701				7 OUT	19.481	22.546	
	Grady	61 In	25.260	27.901				13 OUT	16.426	19.367	
		1 Out	19.516	20.702				20	20.684	23.587	
		2 Out	19.853	20.503				28 OUT	16.464	19.536	
		12 Out	16.457	17.486		Los Alamos	Los Alamos	1	24.430	27.496	
		61 Out	19.251	20.251		Luna	Deming	1 IN	24.441	26.419	
De Baca	Fort Sumner	20 In	24.592	23.532			Columbus	1A IN	23.647	28.989	
		20 Out	22.598	21.591				1 OUT	20.023	21.944	
Dona Ana	Las Cruces	2 In	29.283	32.457		McKinley	Gallup	1 IN	33.964	41.917	
	Mesilla	2D In	23.534	27.671				1 OUT	26.739	32.780	32.780
	Sunland Park	16 In	35.866	39.785				Zuni	18.643	24.460	
	Hatch	11 In	30.579	33.658		Mora	Wagon Mound	12 IN	23.163	28.201	
	Anthony	18in	29.230	32.135				1	18.497	23.366	
		2 Out	22.477	25.337				12 OUT	18.107	23.315	
		11 Out	25.283	28.158				12C	24.453	29.847	
		16 Out	29.230	32.135				1-A	18.107	23.315	
Eddy	Carlsbad	C In	26.248	29.211	29.531						
	Loving	10 In	17.200	19.310							

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

2015 Tax Year

Table 17  
Property Tax Rates by Location (Continued) 2015 Tax Year

County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment	County	Municipality	Tax District	Residential	Non-Residential	Production & Equipment		
Otero	Alamogordo	1 IN	24.256	31.904		San Miguel (continued)		1 OUT	21.478	29.114			
		4 IN	25.079	32.532				2 OUT	20.84	28.566			
	11 IN	16.820	23.367		21 OUT			11.803	18.578				
	Cloudcroft		1 OUT	17.421	22.964			50	15.639	23.171			
			4 OUT	19.737	24.882			Santa Fe	Santa Fe	C IN	24.119	31.737	
		11 OUT	15.918	21.192			Espanola		18 IN	20.276	28.285		
		Quay	Tucumcari	16	26.095		31.271		Edgewood	8T IN	23.134	26.964	
				1 IN	27.230		33.479		C OUT	21.747	27.983		
			House	19 IN	21.919		26.916		1	21.026	27.054		
				32 IN	25.073		26.252		8T	20.638	26.468		
Logan			San Jon	34 IN	24.652	27.729		18 OUT	17.083	22.878			
	1 OUT			22.670	25.829		Sierra	T or C	6 IN	22.521	25.509		
			19 OUT	17.574	19.266		Williamsburg	6W IN	22.608	25.526			
			32 OUT	17.470	19.349		Elephant Butte	6 EB	25.282	27.526			
	Rio Arriba	Chama	34 OUT	18.660	20.669		Socorro	Socorro	6 OUT	21.057	23.301		
			23/47	20.254	22.283			1 IN	30.267	33.912			
		Espanola	33	17.470	19.349	19.418	Magdalena	12 IN	24.071	27.955			
			53	17.460	19.518		1 OUT	25.157	28.140				
Roosevelt		Portales	19 IN	24.345	32.770		12 OUT	23.314	25.976				
			45 IN	20.876	30.625		5	27.886	31.028				
		Elida	19 OUT	20.634	28.326		7L	22.828	25.744				
			21	25.965	33.897	33.897	13L	19.773	22.565				
	Sandoval	Floyd	45 OUT	17.685	25.218		13T	22.351	25.235				
			53	12.229	19.960	19.960	Taos	Taos	1 IN	17.313	23.767		
		Causey	6T	19.547	27.035		Questa	9 IN	16.713	23.013			
			32	15.696	23.426		Red River	9RR IN	18.493	25.066			
San Juan		Dora	1 IN	26.029	25.595		Taos Ski Valley	8-18 IN	22.274	27.176			
			2 IN	16.715	16.686		1 OUT	14.624	19.542				
		Portales	5 IN	16.877	16.568		1A	14.624	19.542				
			39A IN	21.282	21.946		4	12.920	18.438				
	Torrance	Elida	39 IN	21.381	21.905		6	16.771	22.047				
			1 OUT	23.041	22.914		9 OUT	12.421	17.788				
		Floyd	2 OUT	15.037	14.871	15.710	Estancia	7 IN	22.372	21.878			
			5 OUT	15.087	14.898	15.710	Willard	7W IN	25.337	26.117			
Tucson		Dora	39 OUT	19.849	19.721	20.529	Moriarty	8 IN	26.659	26.551			
			3	22.185	21.758		Mountainair	13 IN	25.559	27.445			
		Elida	9/53	18.789	18.741		Encino	16 IN	21.331	22.381			
			9A	18.903	18.489		7 OUT	20.889	21.452				
	Union	Portales	1 IN	27.621	34.486		8 OUT	24.469	25.247				
			20 IN	28.996	37.112		13 OUT	20.355	21.132				
		Elida	31 IN	27.659	33.758		16 OUT	20.008	20.672				
			31A IN	29.722	35.740		20 / 35	17.777	18.462				
Valencia		Corrales	2A IN	31.393	39.126		Clayton	1 IN	19.465	22.142			
			Rio Rancho	94 IN	36.258	40.354		Des Moines	22D IN	21.390	24.908		
		Rio Rancho	1 OUT	24.432	28.761		Folsom	22F IN	20.180	25.395			
			20 OUT	25.213	29.462	29.462	Grenville	22G IN	23.792	27.620			
	Sandoval	Rio Rancho	31 out	23.758	28.090		1 OUT	14.707	17.244	17.260			
			2AC IN	31.382	39.115		22 OUT	17.238	19.970				
		Rio Rancho	94 OUT	26.984	31.319		49	24.381	27.686				
			2 IN	26.249	32.721	32.726	Los Lunas	1 IN	32.235	38.074			
San Miguel		Farmington	5 IN	22.451	27.124	27.124	Bosque Farms	1 IN	27.099	32.192			
			Bloomfield	6 IN	27.666	33.726	33.798	Belen	2 IN	27.134	32.528		
		Bloomfield	2 OUT	21.805	25.853	25.853	Peralta	PR IN	27.830	33.424			
			5 OUT	21.041	24.899	24.899	Rio Communities	1RC IN	24.392	29.731			
	San Miguel	Las Vegas	6 OUT	21.933	25.827	25.827	1 OUT	24.883	30.424				
			22	20.435	24.278	24.278	2 OUT	21.642	26.981				
		Las Vegas	61/20	27.538	33.752		3LL OUT	24.883	30.424				
			1 IN	28.193	36.764		3BN OUT	21.642	26.981				
Pecos		2 IN	27.555	36.216		PR OUT	24.883	30.424					
		21 IN	12.230	19.911		1RC OUT	21.642	26.981					

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

**Table 18**  
**New Mexico's 105 Municipalities: Their Associated Counties**

Municipality	County	Municipality	County	Municipality	County
Alamogordo	Otero	Farmington	San Juan	Portales	Roosevelt
Albuquerque	Bernalillo	Floyd	Roosevelt	Questa	Taos
Anthony	Dona Ana	Folsom	Union	Raton	Colfax
Angel Fire	Colfax	Fort Sumner	De Baca	Red River	Taos
Artesia	Eddy	Gallup	McKinley	Reserve	Catron
Aztec	San Juan	Grady	Curry	Rio Communities	Valencia
Bayard	Grant	Grants	Cibola	Rio Rancho <sup>2</sup>	Sandoval
Belen	Valencia	Grenville	Union	Roswell	Chaves
Bernalillo	Sandoval	Hagerman	Chaves	Roy	Harding
Bloomfield	San Juan	Hatch	Dona Ana	Ruidoso	Lincoln
Bosque Farms	Valencia	Hobbs	Lea	Ruidoso Downs	Lincoln
Capitan	Lincoln	Hope	Eddy	San Jon	Quay
Carlsbad	Eddy	House	Quay	San Ysidro	Sandoval
Carrizozo	Lincoln	Hurley	Grant	Santa Clara	Grant
Causey	Roosevelt	Jal	Lea	Santa Fe	Santa Fe
Chama	Rio Arriba	Jemez Springs	Sandoval	Santa Rosa	Guadalupe
Cimarron	Colfax	Lake Arthur	Chaves	Silver City	Grant
Clayton	Union	Las Cruces	Dona Ana	Socorro	Socorro
Cloudcroft	Otero	Las Vegas	San Miguel	Springer	Colfax
Clovis	Curry	Logan	Quay	Sunland Park	Dona Ana
Columbus	Luna	Lordsburg	Hidalgo	T or C	Sierra
Corona	Lincoln	Los Alamos	Los Alamos	Taos	Taos
Corrales	Sandoval	Los Lunas	Valencia	Taos Ski Valley	Taos
Cuba	Sandoval	Los Ranchos	Bernalillo	Tatum	Lea
Deming	Luna	Loving	Eddy	Texico	Curry
Des Moines	Union	Lovington	Lea	Tijeras	Bernalillo
Dexter	Chaves	Magdalena	Socorro	Tucumcari	Quay
Dora	Roosevelt	Maxwell	Colfax	Tularosa	Otero
Eagle Nest	Colfax	Melrose	Curry	Vaughn	Guadalupe
Edgewood	Santa Fe	Mesilla	Dona Ana	Virden	Hidalgo
Elephant Butte	Sierra	Milan	Cibola	Wagon Mound	Mora
Elida	Roosevelt	Moriarty	Torrance	Willard	Torrance
Encino	Torrance	Mosquero	Harding	Williamsburg	Sierra
Espanola <sup>1</sup>	Rio Arriba	Mountainair	Torrance		
Estancia	Torrance	Pecos	San Miguel		
Eunice	Lea	Peralta	Valencia		

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

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

Department of Finance and Administration  
Property Tax Facts 2015 Tax Year

**Table 19**  
**Municipal Operating Rates Imposed and Remaining Authority** 2015 Tax Year

Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>	Municipality	Residential	Non-Residential	Rate Imposed	Remaining Authority <sup>1</sup>
Alamogordo	4.959	7.064	7.064	0.586	Las Cruces	4.806	5.120	5.120	2.530
Albuquerque	6.493	6.544	6.544	1.106	Las Vegas	<b>6.715</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Angel Fire	<b>4.906</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Logan	<b>7.603</b>	<b>6.903</b>	<b>7.650</b>	<b>0.000</b>
Anthony*	0.000	0.000	0.000	7.650	Lordsburg	2.463	3.225	3.225	4.425
Artesia*	<b>0.000</b>	0.000	0.000	7.650	Los Alamos	3.998	3.998	3.998	3.652
Aztec	4.444	6.868	6.873	0.777	Los Lunas	<b>7.352</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Bayard	1.286	2.225	2.225	5.425	Los Ranchos*	0.000	0.000	0.000	7.650
Belen	<b>5.492</b>	<b>5.547</b>	<b>7.650</b>	<b>0.000</b>	Loving	1.666	2.141	2.225	5.425
Bernalillo	3.189	5.725	5.725	1.925	Lovington	3.853	5.617	5.650	2.000
Bloomfield	4.762	6.928	7.000	0.650	Magdalena	0.757	1.979	2.225	5.425
Bosque Farms	2.216	1.768	3.725	3.925	Maxwell	<b>5.384</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Capitan	3.279	3.936	4.225	3.425	Melrose	1.944	2.215	2.225	5.425
Carlsbad	5.319	5.954	6.225	1.425	Mesilla	1.057	2.334	2.340	5.310
Carrizozo	6.267	5.467	7.225	0.425	Milan	<b>2.467</b>	<b>5.687</b>	<b>7.650</b>	<b>0.000</b>
Causey	1.433	2.225	2.225	5.425	Moriarty	2.190	1.304	2.225	5.425
Chama	3.711	4.444	5.225	2.425	Mosquero	1.254	2.225	2.225	5.425
Cimarron	<b>5.159</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Mountainair	<b>5.204</b>	<b>6.313</b>	<b>7.650</b>	<b>0.000</b>
Clayton	4.758	4.898	4.938	2.712	Pecos	0.427	1.333	2.225	5.425
Cloudcroft	0.902	2.175	2.225	5.425	Peralta	2.947	3.000	3.000	4.650
Clovis	3.316	3.725	3.725	3.925	Portales	2.988	2.681	3.225	4.425
Columbus	<b>3.624</b>	<b>7.045</b>	<b>7.650</b>	<b>0.000</b>	Questa	4.292	5.225	5.225	2.425
Corona	3.924	4.425	4.425	3.225	Raton	<b>5.500</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Corrales	4.066	6.870	6.870	0.780	Red River	<b>6.072</b>	<b>7.278</b>	<b>7.650</b>	<b>0.000</b>
Cuba	<b>3.783</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Reserve	1.923	2.225	2.225	5.425
Deming	4.418	4.475	4.475	3.175	Rio Communities	2.750	2.750	2.750	4.900
Des Moines	4.152	4.938	4.938	2.712	Rio Rancho	<b>7.426</b>	<b>0.000</b>	<b>7.650</b>	<b>0.000</b>
Dexter	1.155	2.185	2.225	5.425	Roswell	<b>6.763</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Dora	1.532	2.184	2.225	5.425	Roy	1.450	2.225	2.225	5.425
Eagle Nest	1.640	3.032	3.225	4.425	Ruidoso	5.169	4.482	6.368	1.282
Edgewood*	0.000	0.000	0.000	7.650	Ruidoso Downs	<b>5.049</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Elephant Butte	4.225	4.225	4.225	3.425	San Jon	<b>5.992</b>	<b>7.060</b>	<b>7.650</b>	<b>0.000</b>
Elida	1.678	1.815	2.225	5.425	San Ysidro	<b>5.964</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Encino	1.323	1.709	2.225	5.425	Santa Clara	0.692	1.424	2.225	5.425
Espanola	<b>3.193</b>	<b>5.407</b>	<b>7.650</b>	<b>0.000</b>	Santa Fe	1.327	2.709	2.817	4.833
Estancia	1.483	0.426	2.225	5.425	Santa Rosa	4.419	4.938	4.938	2.712
Unice	<b>5.629</b>	<b>7.228</b>	<b>7.650</b>	<b>0.000</b>	Silver City	2.675	3.063	3.825	3.825
Farmington	1.410	2.225	2.225	5.425	Socorro	5.110	5.772	5.813	1.837
Floyd	1.790	1.670	2.225	5.425	Springer	<b>5.216</b>	<b>6.992</b>	<b>7.650</b>	<b>0.000</b>
Folsom	2.942	5.425	5.425	2.225	Sunland Park	<b>6.636</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Fort Sumner	1.994	1.941	2.225	5.425	T or C	1.464	2.208	2.225	5.425
Gallup	<b>5.738</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Taos	2.689	4.225	4.225	3.425
Grady	<b>6.009</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Taos Ski Valley	<b>7.650</b>	<b>7.634</b>	<b>7.650</b>	<b>0.000</b>
Grants	4.399	4.555	4.555	3.095	Tatum	3.154	4.225	4.225	3.425
Grenville	<b>6.554</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Texico	1.972	2.225	2.225	5.425
Hagerman	1.763	2.156	2.225	5.425	Tijeras	0.841	2.225	2.225	5.425
Hatch	5.296	5.500	5.500	2.150	Tucumcari	<b>4.560</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Hobbs	3.994	5.555	5.555	2.095	Tularosa	<b>5.342</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
Hope	<b>4.638</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Vaughn	<b>7.650</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>
House	<b>4.345</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Virgen	1.127	2.095	2.225	5.425
Hurley	1.320	0.834	2.225	5.425	Wagon Mound	<b>5.056</b>	<b>4.886</b>	<b>7.650</b>	<b>0.000</b>
Jal	<b>6.036</b>	<b>7.650</b>	<b>7.650</b>	<b>0.000</b>	Willard	4.448	4.665	5.225	2.425
Jemez Springs	3.901	5.668	5.950	1.700	Williamsburg	1.551	2.225	2.225	5.425
Lake Arthur	2.059	2.066	2.225	5.425	<b>Average (unweighted)</b>	<b>3.609</b>	<b>4.485</b>	<b>4.861</b>	<b>2.789</b>

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

<sup>1</sup>The 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 2015 Tax Year

**Table 20**  
**Net Taxable Value by Municipality 2015 Tax Year**

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem Production	Equipment	Subtotal
Alamogordo	\$540,032,665	\$397,174,329	\$142,858,336	\$540,032,665			
Albuquerque	\$12,243,670,185	\$9,144,965,682	\$3,098,704,503	\$12,243,670,185			
Angel Fire	\$269,372,701	\$196,778,560	\$72,594,141	\$269,372,701			
Anthony	\$56,748,198	\$47,273,776	\$9,474,422	\$56,748,198			
Artesia	\$372,357,140	\$120,176,807	\$252,110,501	\$372,287,308	\$59,325	\$10,507	\$69,832
Aztec	\$123,759,287	\$83,787,655	\$38,131,301	\$121,918,956	\$1,556,319	\$284,011	\$1,840,331
Bayard	\$20,160,651	\$15,476,334	\$4,684,317	\$20,160,651			
Belen	\$129,133,931	\$69,709,504	\$59,424,427	\$129,133,931			
Bernalillo	\$181,460,557	\$121,378,478	\$60,082,079	\$181,460,557			
Bloomfield	\$140,843,272	\$73,029,050	\$67,120,848	\$140,149,898	\$587,515	\$105,860	\$693,374
Bosque Farms	\$88,039,405	\$73,704,101	\$14,335,304	\$88,039,405			
Capitan	\$24,018,038	\$16,979,261	\$7,038,777	\$24,018,038			
Carlsbad	\$466,137,806	\$294,851,086	\$169,089,366	\$463,940,452	\$1,844,814	\$352,540	\$2,197,354
Carrizozo	\$14,817,967	\$7,711,318	\$7,106,649	\$14,817,967			
Causey	\$1,128,404	\$322,829	\$805,575	\$1,128,404			
Chama	\$23,557,873	\$14,137,996	\$9,419,877	\$23,557,873			
Cimarron	\$11,826,974	\$8,596,938	\$3,230,036	\$11,826,974			
Clayton	\$30,618,986	\$17,219,677	\$13,399,309	\$30,618,986			
Cloudcroft	\$49,330,244	\$37,873,268	\$11,456,976	\$49,330,244			
Clovis	\$579,900,852	\$434,140,860	\$145,759,992	\$579,900,852			
Columbus	\$14,212,977	\$8,801,764	\$5,411,213	\$14,212,977			
Corona	\$3,682,054	\$1,520,792	\$2,161,262	\$3,682,054			
Corrales	\$344,916,866	\$307,558,958	\$37,357,908	\$344,916,866			
Cuba	\$10,249,894	\$3,236,219	\$7,013,675	\$10,249,894			
Deming	\$241,665,845	\$130,983,562	\$110,682,283	\$241,665,845			
Des Moines	\$2,040,638	\$819,064	\$1,221,574	\$2,040,638			
Dexter	\$10,408,931	\$7,585,609	\$2,823,322	\$10,408,931			
Dora	\$1,011,438	\$652,729	\$358,709	\$1,011,438			
Eagle Nest	\$16,824,578	\$11,073,233	\$5,751,345	\$16,824,578			
Edgewood	\$101,064,727	\$66,416,222	\$34,648,505	\$101,064,727			
Elephant Butte	\$61,487,628	\$43,009,507	\$18,478,121	\$61,487,628			
Elida	\$2,069,345	\$1,091,523	\$977,822	\$2,069,345			
Encino	\$1,320,090	\$439,585	\$880,505	\$1,320,090			
Espanola	\$167,656,777	\$102,340,219	\$65,316,558	\$167,656,777			
Estancia	\$24,239,372	\$6,811,763	\$17,427,609	\$24,239,372			
Eunice	\$36,651,914	\$16,651,311	\$11,377,901	\$28,029,212	\$7,305,493	\$1,317,209	\$8,622,702
Farmington	\$1,121,177,660	\$722,204,327	\$390,537,032	\$1,112,741,359	\$7,203,412	\$1,232,889	\$8,436,301
Floyd	\$944,579	\$544,676	\$399,903	\$944,579			
Folsom	\$901,920	\$483,225	\$418,695	\$901,920			
Fort Sumner	\$11,587,543	\$5,832,757	\$5,754,786	\$11,587,543			
Gallup	\$344,886,144	\$203,459,122	\$141,427,022	\$344,886,144			
Grady	\$614,398	\$467,627	\$146,771	\$614,398			
Grants	\$120,939,175	\$61,950,362	\$58,988,813	\$120,939,175			
Grenville	\$529,140	\$120,924	\$408,216	\$529,140			
Hagerman	\$6,615,657	\$4,324,806	\$2,290,851	\$6,615,657			
Hatch	\$17,286,603	\$7,590,721	\$9,695,882	\$17,286,603			
Hobbs	\$647,543,996	\$278,151,593	\$291,885,927	\$570,037,520	\$65,002,413	\$12,504,063	\$77,506,476
Hope	\$3,735,273	\$621,511	\$3,113,762	\$3,735,273			
House	\$958,327	\$475,328	\$482,999	\$958,327			
Hurley	\$10,933,129	\$9,626,665	\$1,306,464	\$10,933,129			
Jal	\$19,367,918	\$9,623,752	\$8,669,052	\$18,292,804	\$907,625	\$167,489	\$1,075,114
Jemez Springs	\$10,227,740	\$5,058,782	\$5,168,958	\$10,227,740			
Lake Arthur	\$1,959,910	\$1,398,787	\$561,123	\$1,959,910			

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

Department of Finance and Administration  
Property Tax Facts 2015 Tax Year

Table 20  
Net Taxable Value by Municipality (Continued) 2015 Tax Year

Municipality	Total	Residential Values	Nonresidential Values	Subtotal	Ad Valorem* Production	Equipment	Subtotal
Las Cruces	\$2,149,274,126	\$1,476,937,491	\$672,336,635	\$2,149,274,126			
Las Vegas	\$201,040,747	\$131,559,222	\$69,481,525	\$201,040,747			
Logan	\$29,125,164	\$20,085,118	\$9,040,046	\$29,125,164			
Lordsburg	\$34,294,606	\$10,657,724	\$23,636,882	\$34,294,606			
Los Alamos	\$679,783,115	\$580,968,810	\$98,814,305	\$679,783,115			
Los Lunas	\$343,399,330	\$253,211,871	\$90,187,459	\$343,399,330			
Los Ranchos	\$242,466,569	\$216,731,528	\$25,735,041	\$242,466,569			
Loving	\$8,360,572	\$5,674,131	\$2,686,441	\$8,360,572			
Lovington	\$89,710,269	\$63,585,892	\$26,124,377	\$89,710,269			
Magdalena	\$6,489,278	\$4,347,693	\$2,141,585	\$6,489,278			
Maxwell	\$2,686,212	\$1,765,587	\$920,625	\$2,686,212			
Melrose	\$7,197,960	\$3,906,511	\$3,291,449	\$7,197,960			
Mesilla	\$62,117,558	\$49,633,088	\$12,484,470	\$62,117,558			
Milan	\$41,811,841	\$9,900,985	\$31,910,856	\$41,811,841			
Moriarty	\$48,976,458	\$16,826,885	\$32,149,573	\$48,976,458			
Mosquero	\$904,299	\$535,766	\$368,533	\$904,299			
Mountainair	\$10,233,400	\$6,535,355	\$3,698,045	\$10,233,400			
Pecos	\$21,511,667	\$17,555,362	\$3,956,305	\$21,511,667			
Peralta	\$60,366,480	\$52,712,650	\$7,653,830	\$60,366,480			
Portales	\$150,834,239	\$102,599,982	\$48,234,257	\$150,834,239			
Questa	\$23,511,654	\$16,734,255	\$6,777,399	\$23,511,654			
Raton	\$101,438,526	\$60,396,543	\$41,041,983	\$101,438,526			
Red River	\$57,010,299	\$35,755,613	\$21,254,686	\$57,010,299			
Reserve	\$5,885,408	\$2,891,594	\$2,993,814	\$5,885,408			
Rio Communities	\$80,130,535	\$73,051,671	\$7,078,864	\$80,130,535			
Rio Rancho	\$2,004,691,158	\$1,614,104,545	\$390,586,613	\$2,004,691,158			
Roswell	\$685,930,089	\$453,628,544	\$232,301,545	\$685,930,089			
Roy	\$1,966,305	\$1,167,084	\$799,221	\$1,966,305			
Ruidoso	\$507,144,711	\$367,737,609	\$139,407,102	\$507,144,711			
Ruidoso Downs	\$47,613,864	\$26,982,037	\$20,631,827	\$47,613,864			
San Jon	\$2,371,583	\$902,683	\$1,468,900	\$2,371,583			
San Ysidro	\$3,025,766	\$1,636,183	\$1,389,583	\$3,025,766			
Santa Clara	\$15,083,581	\$11,097,883	\$3,985,698	\$15,083,581			
Santa Fe	\$3,802,714,595	\$2,657,318,887	\$1,145,395,708	\$3,802,714,595			
Santa Rosa	\$47,223,655	\$15,837,696	\$31,385,959	\$47,223,655			
Silver City	\$205,416,200	\$133,210,587	\$72,205,613	\$205,416,200			
Socorro	\$110,781,370	\$75,942,083	\$34,839,287	\$110,781,370			
Springer	\$10,916,748	\$7,613,967	\$3,302,781	\$10,916,748			
Sunland Park	\$227,904,655	\$123,093,412	\$104,811,243	\$227,904,655			
T or C	\$97,103,307	\$60,287,413	\$36,815,894	\$97,103,307			
Taos	\$307,926,936	\$153,681,257	\$154,245,679	\$307,926,936			
Taos Ski Valley	\$59,236,484	\$27,106,668	\$32,129,816	\$59,236,484			
Tatum	\$7,940,463	\$3,825,846	\$4,114,617	\$7,940,463			
Texico	\$7,236,904	\$4,532,861	\$2,704,043	\$7,236,904			
Tijeras	\$12,376,444	\$8,258,898	\$4,117,546	\$12,376,444			
Tucumcari	\$66,869,609	\$28,768,494	\$38,101,115	\$66,869,609			
Tularosa	\$32,137,219	\$23,262,847	\$8,874,372	\$32,137,219			
Vaughn	\$7,720,796	\$2,197,151	\$5,523,645	\$7,720,796			
Virden	\$974,342	\$689,998	\$284,344	\$974,342			
Wagon Mound	\$5,368,925	\$2,378,153	\$2,990,772	\$5,368,925			
Willard	\$1,589,125	\$871,497	\$717,628	\$1,589,125			
Williamsburg	\$5,512,328	\$4,187,266	\$1,325,062	\$5,512,328			
<b>Totals</b>	<b>\$31,469,964,795</b>	<b>\$22,221,097,410</b>	<b>\$9,148,425,902</b>	<b>\$31,369,523,312</b>	<b>\$84,466,915</b>	<b>\$15,974,568</b>	<b>\$100,441,483</b>

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 2015 Tax Year

**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality 2015 Tax Year**

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem		
					Production	Equipment	Subtotal
Alamogordo	\$2,978,739	\$1,969,587	\$1,009,151	\$2,978,739			
Albuquerque	\$79,656,184	\$59,378,262	\$20,277,922	\$79,656,184			
Angel Fire	\$1,520,741	\$965,396	\$555,345	\$1,520,741			
Anthony*							
Artesia*							
Aztec	\$646,887	\$372,352	\$261,886	\$634,238	\$10,697	\$1,952	\$12,649
Bayard	\$30,325	\$19,903	\$10,423	\$30,325			
Belen	\$712,472	\$382,845	\$329,627	\$712,472			
Bernalillo	\$731,046	\$387,076	\$343,970	\$731,046			
Bloomfield	\$809,168	\$347,764	\$456,550	\$804,314	\$4,113	\$741	\$4,854
Bosque Farms	\$188,673	\$163,328	\$25,345	\$188,673			
Capitan	\$83,380	\$55,675	\$27,705	\$83,380			
Carlsbad	\$2,588,750	\$1,568,313	\$1,006,758	\$2,575,071	\$11,484	\$2,195	\$13,679
Carrizozo	\$87,179	\$48,327	\$38,852	\$87,179			
Causey	\$2,255	\$463	\$1,792	\$2,255			
Chama	\$94,328	\$52,466	\$41,862	\$94,328			
Cimarron	\$69,061	\$44,352	\$24,710	\$69,061			
Clayton	\$147,561	\$81,931	\$65,630	\$147,561			
Cloudcroft	\$59,081	\$34,162	\$24,919	\$59,081			
Clovis	\$1,982,567	\$1,439,611	\$542,956	\$1,982,567			
Columbus	\$70,020	\$31,898	\$38,122	\$70,020			
Corona	\$15,531	\$5,968	\$9,564	\$15,531			
Corrales	\$1,507,184	\$1,250,535	\$256,649	\$1,507,184			
Cuba	\$65,897	\$12,243	\$53,655	\$65,897			
Deming	\$1,073,989	\$578,685	\$495,303	\$1,073,989			
Des Moines	\$9,433	\$3,401	\$6,032	\$9,433			
Dexter	\$14,930	\$8,761	\$6,169	\$14,930			
Dora	\$1,783	\$1,000	\$783	\$1,783			
Eagle Nest	\$35,598	\$18,160	\$17,438	\$35,598			
Edgewood*							
Elephant Butte	\$259,785	\$181,715	\$78,070	\$259,785			
Elida	\$3,606	\$1,832	\$1,775	\$3,606			
Encino	\$2,086	\$582	\$1,505	\$2,086			
Espanola	\$679,939	\$326,772	\$353,167	\$679,939			
Estancia	\$17,526	\$10,102	\$7,424	\$17,526			
Eunice	\$241,933	\$93,730	\$82,239	\$175,970	\$55,887	\$10,077	\$65,964
Farmington	\$1,906,024	\$1,018,308	\$868,945	\$1,887,253	\$16,028	\$2,743	\$18,771
Floyd	\$1,643	\$975	\$668	\$1,643			
Folsom	\$3,693	\$1,422	\$2,271	\$3,693			
Fort Sumner	\$22,801	\$11,631	\$11,170	\$22,801			
Gallup	\$2,249,365	\$1,167,448	\$1,081,917	\$2,249,365			
Grady	\$3,933	\$2,810	\$1,123	\$3,933			
Grants	\$541,214	\$272,520	\$268,694	\$541,214			
Grenville	\$3,915	\$793	\$3,123	\$3,915			
Hagerman	\$12,564	\$7,625	\$4,939	\$12,564			
Hatch	\$93,528	\$40,200	\$53,327	\$93,528			
Hobbs	\$3,162,912	\$1,110,937	\$1,621,426	\$2,732,364	\$361,088	\$69,460	\$430,548
Hope	\$26,703	\$2,883	\$23,820	\$26,703			
House	\$5,760	\$2,065	\$3,695	\$5,760			
Hurley <sup>1</sup>	\$13,797	\$12,707	\$1,090	\$13,797			
Jal	\$132,632	\$58,089	\$66,318	\$124,407	\$6,943	\$1,281	\$8,225
Jemez Springs	\$49,032	\$19,734	\$29,298	\$49,032			
Lake Arthur	\$4,039	\$2,880	\$1,159	\$4,039			

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

\*Municipality is not imposing an operating rate for this tax year. <sup>1</sup>The 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

2015 Tax Year

**Table 21**  
**Obligations for Municipal Operating Purposes by Municipality (Continued) 2015 Tax Year**

Municipality	Total	Residential	Nonresidential	Subtotal	Ad Valorem Production	Equipment	Subtotal
Las Cruces	\$10,540,525	\$7,098,162	\$3,442,364	\$10,540,525			
Las Vegas	\$1,381,489	\$883,420	\$531,534	\$1,381,489			
Logan	\$210,533	\$152,707	\$62,403	\$210,533			
Lordsburg	\$103,986	\$26,250	\$76,229	\$103,986			
Los Alamos	\$1,163,338	\$2,322,713	\$395,060	\$1,163,338			
Los Lunas	\$2,558,158	\$1,861,614	\$689,934	\$2,558,158			
Los Ranchos*							
Loving	\$13,570	\$9,453	\$5,752	\$13,570			
Lovington	\$365,221	\$244,996	\$146,741	\$365,221			
Magdalena	\$7,703	\$3,291	\$4,238	\$7,703			
Maxwell	\$15,877	\$9,506	\$7,043	\$15,877			
Melrose	\$14,389	\$7,594	\$7,291	\$14,389			
Mesilla	\$78,793	\$52,462	\$29,139	\$78,793			
Milan	\$202,211	\$24,426	\$181,477	\$202,211			
Moriarty	\$72,136	\$36,851	\$41,923	\$72,136			
Mosquero	\$1,909	\$672	\$820	\$1,909			
Mountainair	\$55,625	\$34,010	\$23,346	\$55,625			
Pecos	\$12,307	\$7,496	\$5,274	\$12,307			
Peralta	\$174,507	\$155,344	\$22,961	\$174,507			
Portales	\$424,553	\$306,569	\$129,316	\$424,553			
Questa	\$114,031	\$71,823	\$35,412	\$114,031			
Raton	\$638,999	\$332,181	\$313,971	\$638,999			
Red River	\$361,732	\$217,108	\$154,692	\$361,732			
Reserve	\$12,107	\$5,561	\$6,661	\$12,107			
Rio Communities*		\$200,892	\$19,467				
Rio Rancho	\$14,244,476	\$11,986,340	\$2,766,545	\$14,244,476			
Roswell	\$4,752,787	\$3,067,890	\$1,777,107	\$4,752,787			
Roy	\$3,498	\$1,692	\$1,778	\$3,498			
Ruidoso	\$2,458,598	\$1,900,836	\$624,823	\$2,458,598			
Ruidoso Downs	\$295,256	\$136,232	\$157,833	\$295,256			
San Jon	\$14,793	\$5,409	\$10,370	\$14,793			
San Ysidro	\$19,599	\$9,758	\$10,630	\$19,599			
Santa Clara	\$13,108	\$7,680	\$5,676	\$13,108			
Santa Fe	\$6,463,795	\$3,526,262	\$3,102,877	\$6,463,795			
Santa Rosa	\$218,644	\$69,987	\$154,984	\$218,644			
Silver City	\$557,621	\$356,338	\$221,166	\$557,621			
Socorro	\$574,924	\$388,064	\$201,092	\$574,924			
Springer	\$58,897	\$39,714	\$23,093	\$58,897			
Sunland Park	\$1,548,089	\$816,848	\$801,806	\$1,548,089			
T or C	\$166,174	\$88,261	\$81,289	\$166,174			
Taos	\$1,045,870	\$413,249	\$651,688	\$1,045,870			
Taos Ski Valley	\$457,035	\$207,366	\$245,279	\$457,035			
Tatum	\$29,552	\$12,067	\$17,384	\$29,552			
Texico	\$14,271	\$8,939	\$6,016	\$14,271			
Tijeras	\$15,360	\$6,946	\$9,162	\$15,360			
Tucumcari	\$409,745	\$131,184	\$291,474	\$409,745			
Tularosa	\$189,642	\$124,270	\$67,889	\$189,642			
Vaughn	\$55,904	\$16,808	\$42,256	\$55,904			
Viriden	\$1,355	\$778	\$596	\$1,355			
Wagon Mound	\$26,002	\$12,024	\$14,613	\$26,002			
Willard	\$6,838	\$3,876	\$3,348	\$6,838			
Williamsburg	\$9,407	\$6,494	\$2,948	\$9,407			
<b>Totals</b>	<b>159,658,373</b>	<b>110,980,637</b>	<b>48,123,049</b>	<b>159,103,685</b>	<b>466,239</b>	<b>88,449</b>	<b>554,688</b>

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

Table 22: Obligations for Municipal Debt Service Purposes 2015 Tax Year

Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment	Municipality	Total	Residential	Nonresidential	Ad Valorem Production	Ad Valorem Equipment
Alamogordo	\$1,013,126	\$745,117	\$268,009			Las Cruces					
Albuquerque	\$60,926,255	\$45,506,658	\$15,419,597			Las Vegas					
Angel Fire						Logan					
Anthony						Lordsburg					
Artesia						Los Alamos					
Aztec						Los Lunas					
Bayard						Los Ranchos	\$242,467	\$216,732	\$25,735		
Belen						Loving					
Bernalillo						Lovington					
Bloomfield	\$136,786	\$70,925	\$65,187	\$571	\$103	Magdalena					
Bosque Farms						Maxwell					
Capitan						Meirose					
Carlsbad						Mesilla					
Carrizozo						Milan					
Causey						Moriarty					
Chama						Mosquero					
Cimarron						Mountainair					
Clayton						Pecos					
Cloudcroft						Peralta					
Clovis						Portales					
Columbus						Questa					
Corona						Raton					
Corrales	\$187,483	\$164,532	\$22,951			Red River					
Cuba						Reserve					
Deming						Rio Communities					
Des Moines						Rio Rancho	\$3,704,025	\$2,982,347	\$721,679		
Dexter						Roswell	\$364,915	\$241,330	\$123,584		
Dora						Roy					
Eagle Nest						Ruidoso	\$758,853	\$551,295	\$207,558		
Edgewood	\$252,229	\$165,756	\$86,473			Ruidoso Downs	\$107,190	\$60,743	\$46,447		
Elephant Butte						San Jon					
Elida						San Ysidro					
Encino						Santa Clara					
Espanola						Santa Fe	\$3,975,642	\$2,778,160	\$1,197,482		
Estancia						Santa Rosa					
Eunice						Silver City					
Farmington						Socorro					
Floyd						Springer					
Folsom						Sunland Park					
Fort Sumner						T or C					
Gallup	\$512,846	\$302,544	\$210,302			Taos					
Grady						Taos Ski Valley					
Grants						Tatum					
Grenville						Texico					
Hagerman						Tijeras					
Hatch						Tucumcari					
Hobbs						Tularosa					
Hope						Vaughn					
House						Virden					
Hurley1						Wagon Mound					
Jal						Willard					
Jemez Springs						Williamsburg					
Lake Arthur						Totals	\$72,181,817	\$53,786,138	\$18,395,005	\$571	\$103

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

Muni Debt	\$72,181,817
Total Obligations	\$1,722,517,160
% of Muni Debt Obligations To Total Obligations	4.19%

	District	School	Next Renewal Vote December	Charter School Renewal Dates	State (S) or Local (L) Charter	Owned by Charter School, School District, State, Institution of the State, Political Subdivision, Federal or one of its Agencies, Tribal Government or Exception as Allowed by Statute	Lessor	Status per 22-8B-4.2
1	Albuquerque	Academy of Trades & Technology HS	2017	2018	S	lease with option to purchase	Non Profit	B
2	Albuquerque	ACE Leadership High School	2017	2018	S	lease with option to purchase	Non Profit	B
3	Albuquerque	Albuquerque Institute for Math & Science 800 Bradbury	2019	2020	S	public building	University	A
4	Albuquerque	Albuquerque Institute for Math & Science 933 Bradbury	2019	2020	S	public building	University	A
5	Albuquerque	Albuquerque School of Excellence	2019	2020	S	lease purchase with non-profit	Non Profit	B
6	Albuquerque	Albuquerque Talent Development Secondary Charter	2017	2018	L	private; no space within district	LLC	E
7	Albuquerque	Alice King Community School 8100 (New Facility)	2020	2021	L	lease purchase with non-profit	Non Profit	B
8	Albuquerque	Alice King Community School 1905	2020	2021	L	private	LLC	D
9	Albuquerque	Amy Biehl High School	2020	2020	S	lease from a non-profit	Non Profit	D
10	Albuquerque	Cesar Chavez Community School	2017	2018	S	lease from a non-profit	Non Profit	D
11	Albuquerque	Christine Duncan's Heritage Academy	2016	2021	L	private; no space within district	LLC	C
12	Albuquerque	Cien Aguas International School	2016	2017	S	private; no space within district	LLC	C
13	Albuquerque	Coral Community Charter School	2016	2017	S	lease from a non-profit	Non Profit	D
14	Albuquerque	Corrales International School	2016	2017	L	lease purchase from private	LLC	B
15	Albuquerque	Cottonwood Classical Preparatory School	2017	2018	S	lease purchase with option to purchase from non profit	Non Profit	B
16	Albuquerque	Digital Arts and Technology Academy HS	2014	2015	L	lease purchase from public	district	B
17	Albuquerque	East Mountain High School	2019	2020	L	lease purchase with option to purchase from non profit	Non Profit	B
18	Albuquerque	El Camino Real Academy	2017	2018	L	lease purchase with option to purchase from non profit	Non Profit	B
19	Albuquerque	Explore Academy	2018	2019	S	private	LLC	
20	Albuquerque	Gilbert L. Sena Charter HS formerly known as CEPI #2	2018	2019	S	private	LLC	
21	Albuquerque	Gordon Bernell Charter School 401 Roma NW	2016	2017	L	public	county	A
22	Albuquerque	Gordon Bernell Charter School 100 Deputy Dean Miera	2016	2017	L	public	county	A
23	Albuquerque	Health Leadership High School	2017	2018	S	private	LLC	
24	Albuquerque	Horizon Academy West	2017	2018	S	lease purchase with option to purchase from non profit	Non Profit	E
25	Albuquerque	La Academia de Esperanza	2017	2018	L	lease with option to purchase from private	LLC	B
26	Albuquerque	La Promesa Early Learning Center Charter	2019	2020	S	lease from a non-profit	Non Profit	D
27	Albuquerque	La Resolana Leadership Academy	2016	2017	S	private	LLC	
28	Albuquerque	Los Puentes Charter School	2018	2019	L	lease with option to purchase from non profit	Non Profit	B
29	Albuquerque	Media Arts Collaborative Charter #1 Nob Hill Studios	2017	2018	S	private	LLC	
30	Albuquerque	Media Arts Collaborative Charter School #2	2017	2018	S	lease with option to purchase from private	LLC	B
31	Albuquerque	Mission Achievement and Success	2016	2017	S	private	LLC	
32	Albuquerque	Montessori of the Rio Grande	2017	2018	L	public	district	A
33	Albuquerque	Mountain Mahogany Community School	2018	2019	L	lease with option to purchase from private	private individual	B
34	Albuquerque	Native American Community Academy	2020	2021	L	lease purchase with option to purchase from non profit	Non Profit	B
35	Albuquerque	New Mexico International School	2020	2021	L	private -triple net premise lease	general partnership	E
36	Albuquerque	North Valley Academy	2020	2021	S	private, plan to lease purchase	LLC	E
37	Albuquerque	Nuestros Valores Charter School	2019	2020	L	lease with option to purchase from private	LLC	E
38	Albuquerque	Public Academy for Performing Arts	2015	2016	L	public	district	A
39	Albuquerque	Robert F. Kennedy Charter MS/HS 1021 Isleta Rd. SW	2019	2020	L	public	district	A
40	Albuquerque	Robert F. Kennedy Charter MS/HS 4300 Blake Rd. SW	2019	2020	L	public	district	A
41	Albuquerque	Sage Montessori Charter School	2016	2017	S	lease with option to purchase from private	LLC	B
42	Albuquerque	School for Integrated Academics and Technologies (SIATech) n/k/a ABQ Charter	2018	2019	L	lease with option to purchase from private	LLC	B
43	Albuquerque	Siembra Leadership HS	2020	2021	L	lease purchase with option to purchase from non profit	LLC	E/B
44	Albuquerque	South Valley Academy Charter School	2019	2020	L	public	district	A
45	Albuquerque	South Valley Preparatory School	2019	2020	S	lease with option to purchase	Non Profit	B
46	Albuquerque	Southwest Aeronautics, Mathematics & Science Academy	2016	2017	S	lease	City of Albuquerque	A
47	Albuquerque	Southwest Intermediate Learning Center	2016	2017	S	private; no district space available	LLC	C

	District	School	Next Renewal Vote December	Charter School Renewal Dates	State (S) or Local (L) Charter	Owned by Charter School, School District, State, Institution of the State, Political Subdivision, Federal or one of its Agencies, Tribal Government or Exception as Allowed by Statute	Lessor	Status per 22-8B-4.2
48	Albuquerque	Southwest Primary Learning Center	2016	2017	S	private; no district space available	LLC	C
49	Albuquerque	Southwest Secondary Learning Center	2016	2017	S	private; no district space available	LLC	C
50	Albuquerque	Technology Leadership High School	2019	2020	S	private	private individual	E
51	Albuquerque	The Albuquerque Sign Language Academy	2019	2020	S	public	county	A
52	Albuquerque	The GREAT Academy	2020	2021	S	lease purchase with option to purchase from non profit	Non Profit	E/B
53	Albuquerque	The International School at Mesa del Sol	2016	2017	S	private	LLC	
54	Albuquerque	The Montessori Elementary School	2019	2020	S	private	LLC	
55	Albuquerque	The New America School	2018	2019	S	private	Inc.	
56	Albuquerque	Tierra Adentro	2019	2020	S	sub lease from non-profit	Non Profit	D
57	Albuquerque	Twenty 21 <sup>st</sup> Century Public Academy	2018	2019	L	public	APS	A
58	Albuquerque	William W. & Josephine Dorn Charter Community		2017	S	lease from a non-profit	Corporation	D
59	Aztec	Mosaic Academy (Gym) Aztec Boys & Girls Club, Williams Scotsman	2017	2018	L	non-profit	Boys and Girls Club	D
60	Aztec	Mosaic Academy (Land,) Aztec Boys & Girls Club, Williams Scotsman	2017	2018	L	lease with option to purchase from private	LLC	E
61	Aztec	Mosaic Academy (Portables), Aztec Boys & Girls Club, Williams Scotsman	2017	2018	L	private	Inc.	
62	Carlsbad	Jefferson Montessori Academy	2016	2017	L	public	district	A
63	Central	Dream Dine' Charter School	2018	2019	S	lease from a non-profit	Non Profit	D
64	Cimarron	Moreno Valley High School Temporary B occupancy	2016	2017	L	private		
65	Deming	Deming Cesar Chavez Charter High School	2018	2019	L	public	district	A
66	Espanola	La Tierra Montessori School of the Arts and Sciences	2016	2017	S	Tribal	Tribal	A
	Espanola	Carinos de Los Ninos	2018	2019	L	Public	district	A
67	Espanola	McCurdy Charter School	2016	2017	S	lease purchase with option to purchase from non profit	Non Profit	B
68	Gadsden	Anthony Charter School (Land)	2019	2020	S	public	Municipality	A
69	Gallup	Dzil Dtl'ooi School of Empowerment, Action and Perseverance Charter (DEAP)	2019	2020	S	private; portables leased from Mod Space company to school; no space in district		C
70	Gallup	Middle College High School		2017	L	public	University	A
71	Gallup-McKinley	Six Directions Indigenous School	2020	2021	S	private (no space in district)	LLC	C
72	Gallup-McKinley	Uplift Community School	2016	2017	S	private (no space in district)	LLC	C
73	Jemez Valley	San Diego Riverside Charter School	2018	2019	L	Tribal	Tribal	A
74	Jemez Valley	Walatowa High Charter School	2016	2017	S	Tribal	Tribal	A
75	Las Cruces	Alma d'arte Charter HS	2018	2019	S	public	district	A
76	Las Cruces	John Paul Taylor Academy	2020	2021	S	public	district	A
77	Las Cruces	La Academia Dolores Huerta	2018	2019	S	private	LLC	
78	Las Cruces	Las Montanas Charter High School	2019	2020	S	public	district	A
79	Las Cruces	The New America School - Las Cruces	2016	2017	S	public	district	A
80	Los Lunas	School of Dreams Academy	2018	2019	S	private		C
81	Moriarty	Estancia Valley Classical Academy	2016	2017	S	lease from a non-profit	Non Profit	
82	Questa	Red River Valley Charter	2020	2021	S	public	district	A
83	Questa	Roots & Wings Community School	2020	2021	S	private; no district space available	private individual	C
84	Rio Rancho	Sandoval Academy of Bilingual Education	2019	2020	S	private	LLC	E
85	Rio Rancho	The ASK Academy	2019	2020	S	lease purchase with option to purchase from non profit	Non Profit	C
86	Roswell	Sidney Gutierrez Middle School	2017	2018	L	public	Municipality	A
87	Santa Fe	Monte de Sol Charter School	2019	2020	S	lease with option to purchase from private	LLC	B
88	Santa Fe	New Mexico School for the Arts	2018	2019	S	private	LLC	C
89	Santa Fe	The Academy for Technology & the Classics	2019	2020	L	lease purchase with option to purchase from non profit	Non Profit	B
90	Santa Fe	The MASTERS Program	2019	2020	S	public	University	A
91	Santa Fe	Tierra Encantada Charter High School	2019	2020	S	public	district	A
92	Santa Fe	Turquoise Trail Charter School	2019	2020	S		district	A
93	Silver	Aldo Leopold High School	2019	2020	S	private; no district space available	LLC	E
94	Socorro	Cottonwood Valley Charter School (award exceeds)	2018	2019	L	lease purchase with option to purchase	COUNTY	A
95	Taos	Anansi Charter School	2020	2021	L	lease purchase with option to purchase from non profit	Non Profit	B
96	Taos	Taos Academy	2018	2019	S	lease with option to purchase from private	LLC	B
97	Taos	Taos Integrated School of the Arts 123 Manzaneres	2019	2020	S	private	Corporation	
98	Taos	Taos Integrated School of the Arts 212 Bendix	2019	2020	S	private	Corporation	
99	Taos	Taos International School	2017	2018	S	private	LLC	
100	Taos	Taos Municipal Charter School	2019	2020	L	private; no district space available	?	C



**Opportunities to Lease Public Space  
Presented to:**

**Public School Capital Outlay Oversight Task Force  
September 3, 2014**

**By:**

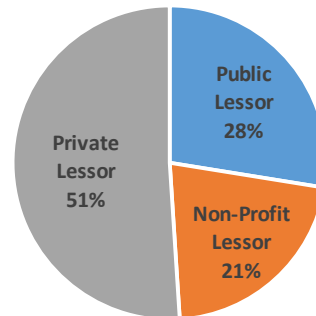
**Robert Gorrell, Director, Public School Facilities Authority (PSFA)  
David Abbey, Chair, PSCOC; Director, LFC**

(Previously presented to the PSCOOTF October 10, 2013)

The rising cost of public school funds going to private owners leasing facilities to charter schools prompted the 2005 Legislature to create a deadline of 2010 for charters to be located in public facilities, or meet other requirements prior to authorization (or re-authorization). As the 2010 deadline approached, only a small percentage of charter schools were in public facilities. The 2009 Legislature amended the deadline again to 2015 -where it is today. With less than one years from the deadline, only 48 of the 98 are currently in a public facility or are leasing from a non-profit entity specifically organized for the purpose of providing the facility for the charter school.<sup>1</sup> The other 50 charter schools are still located in privately owned facilities.

**Table 1. – New Mexico Charter Schools Lessor Status (2014)**

<b>Lessor (Public Building)</b>	<b>Number of Schools</b>
Federal	1
County	3
Tribal	3
School District	13
Municipal	3
University	4
<b>Subtotal Public Building</b>	<b>27</b>
Non-Profit	14
Non-Profit Lease Purchase	7
<b>Subtotal Non-Profit</b>	<b>21</b>



Source: PSFA 2014-2015 Lease Assistance Awards.

Table 1 above indicates that 27 charter schools are in public buildings. However, for the purposes of the 2015 deadline, a charter school that leases from a non-profit charter

<sup>1</sup> Section 22-8B-4.2(2)(a.) NMSA 1978

foundation qualifies as being in a “public facility” in relation to the relevant statute: Section 22-8B-4.2(D)(2)(b), NMSA.

Ideally, all charter schools would be in available school district facilities, as stated in Section 22-8B-4(F):

*“The school district in which a charter school is geographically located shall provide a charter school with available facilities for the school's operations unless the facilities are currently used for other educational purposes...”*

With regard to determining whether traditional public schools have potential to house charter schools in their facilities, PSFA relies on the school district’s facilities master plan (FMP) capacity and utilization analysis. The capacity analysis quantifies the number of students a school can hold in its general and special educational rooms while discounting the spaces that are used for special purposes and unable to accommodate students based on current educational program. The FMP consultant, in conjunction with the district, determines the school’s capacity and then compares it to the school’s enrollment to determine the number of seats available for growth or other functions.

For example, the capacity analysis for a particular school may reveal that the building can hold 500 students but has a current enrollment of 200 students, which suggests that the school has capacity for an additional 300 students. It appears that a charter school could potentially move into this space. However, we must use caution before we can say definitively whether the space could accommodate a charter school. Without further study, we don’t immediately know how that space is configured within the building. It could be that the available capacity is found in an entire wing or it could be in noncontiguous spaces spread out throughout the campus, making it difficult for a charter school to function in a seamless manner. Also, the available space may not necessarily be appropriate for a charter school. For example, some of the available space might be found in vocational space and would need renovation before a charter elementary school could occupy the area. The school might also utilize the room for specialized instruction during part of the school week.

The FMP’s utilization analysis reveals the manner and frequency a school uses its spaces throughout the school day and school week. The FMP contains worksheets that identify the room number, the room’s grade level or subject taught, the number of hours or periods the room is in use, and size of the room. This information yields a percentage of utilization for the room and for building as a whole. PSFA regards 95-100% a fully utilized elementary school and 80-95% for secondary schools. Based on the utilization analysis, the charter may or may not be able to implement its schedule in the traditional school space.

Other points to consider when evaluating a traditional public school's vacant or underutilized space for a charter include

- Age appropriateness of the space – A district may have available seats in its high school but an elementary charter school may need space? Would this situation be optimal?
- Scheduling – Scheduling of cafeteria, multi-purpose spaces, administration areas need to be considered.
- Rules and procedures – If the traditional school and charter school have different procedures (i.e. students leaving campus for lunch), how will the schools address this situation?

But due to difficulties of school districts and charter schools identifying space, The 2009 Legislature also added that the following criteria, that if met, satisfies the statutory requirement of being in a public facility by July 1, 2015:

*“if the facility in which the charter school is housed meets the statewide adequacy standards<sup>2</sup> ... and the owner of the facility is contractually obligated to maintain those standards at no additional cost to the charter school or the state; and either: 1) public buildings are not available or adequate for the educational program of the charter school; or 2) the owner of the facility is a nonprofit entity specifically organized for the purpose of providing the facility for the charter school.*

See **Appendix A.** for the full versions of Section 22-8B-4 and Section 22-8B-4.2 NMSA 1978.

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<sup>2</sup> As it concerns the suitability of space and a charter schools facilities condition, The 2011 Legislature passed House Bill 283 in which stated that on or after July 1, 2011, new or existing charter schools could not locate in a facility whose condition rating was not equal or better than the average wNMCI for all New Mexico Public Schools. It also required applicant charters to provide a facilities master plan/educational specification document approved by PSFA with their application to PED.