



## 2013 Tax Levy Summary

Base property tax levies have generally increased from one to three percent for most of the county. The smallest increase applied to residential property in "Bernalillo- Out" at .72%, while the largest increase applied to Corrales district 2-AC for non-residential property. That levy increase by 3.39% for 2013, and was the only district-wide levy to increase by more than three percent. One district, Jemez Springs-In non-residential, saw a decrease of 1.27% for the upcoming tax year.

The largest increases occurred in Corrales and Rio Rancho. It appears that values have stabilized from previous years, as indicated by the county wide decrease of only .13% in county-wide net taxable value. This decrease amounts to only \$4.2 million dollars, which is actually quite small when compared to the county-wide taxable value of \$3,152,673,758.

The smallest increase occurred in the Village of Jemez Springs, where the residential levies increased by only .46% for residential properties, and actually dropped by 1.27% for non residential. Bernalillo and Cuba districts will also enjoy increases of less than 1 percent for most properties.

It is important to note that base property tax levies include only those levies which are applied to all properties within a district. Base levies do not include specialized levies which are applied to some, but not all, properties within the district. These levies include assessments for soil & water, conservation, public improvement districts, livestock, or other special assessments.

Overall, the base tax fell well within the normal parameters for a non-electoral year, where we expect increases between one and three percent. In all, this year's results are unremarkable.

Looking at individual levies, we observed significant decreases in three different levies compared to last year. These are the: (1) Eastern SCAFCA debt service levy, which decreased by 58% from the 2012 levy; (2) Ranchos De Placitas Water District, which decreased by 25.93% from the last year; and (3) Placitas Homesteads Property Improvement District, which saw a 42.09% decrease from the previous year.

All three of these levies were affected by districting issues in 2011, causing shortfalls in revenues for that tax year. These shortfalls were "made up" in 2012, which caused significant increases in last year's rates, because of the need for increased revenues. These agencies are now reporting healthy cash balances, so this year's rates can now drop to the "normal" rates needed to fund current operations.

There was also a shift in levies for the Jemez Valley Public School District, between the School District Educational Technology Debt Service levy and the General Obligation Debt levy. The Tech levy is intended to fund short term financing, allowing school districts to purchase computers and other technology for instructional purposes. This funding is restricted to less than four years, so any financing over that time frame must be applied to the district's General Obligation Debt. In this case, the Jemez School District simply refinanced this debt for a longer term, leading to a reclassification of this debt.

The overall effect for the taxpayer is neutral, because the total levies remained nearly the same as last year.

Finally, we are pleased to report that District 2-AC, which was annexed into Sandoval County in 2005, will no longer be assessed for the AMAFCA debt service levy. The debt associated with the district from prior years has been extinguished, ending the district's obligations to that agency.

**TAX LEVY COMPARISON**

**2012 VS 2013**

*Tax Amounts Calculated for \$100,000 of Assessed Value*

Enter Net Taxable Value \$33,333.33	\$3,156,898,770.00	2012 Net Taxable Value						
	\$3,152,673,758.00	2013 Net Taxable Value						
	(\$4,225,012.00)	Decline in County-Wide NTV for 2013				0.13%	decrease	
<b>DISTRICT</b>			<b>TAX AMOUNTS</b>					
		<b>2012</b>	<b>2013</b>	<b>Change</b>	<b>2012</b>	<b>2013</b>	<b>Change</b>	
<b>BERNALILLO</b>	1-IN R BERNALILLO	0.027287	0.027544	0.94%	\$909.57	\$918.13	\$8.57	
INSIDE	1-IN N/R BERNALILLO	0.034367	0.034681	0.91%	\$1,145.57	\$1,156.03	\$10.47	
OUTSIDE	1-OUT R BERNALILLO	0.024245	0.024419	0.72%	\$808.17	\$813.97	\$5.80	
	1-OUT N/R BERNALILLO	0.028642	0.028956	1.10%	\$954.73	\$965.20	\$10.47	
<b>CUBA</b>	20-IN R CUBA	0.028656	0.028871	0.75%	\$955.20	\$962.37	\$7.17	
INSIDE	20-IN N/R CUBA	0.037045	0.037380	0.90%	\$1,234.83	\$1,246.00	\$11.17	
OUTSIDE	20-OUT R CUBA	0.025033	0.025275	0.97%	\$834.43	\$842.50	\$8.07	
	20-OUT N/R CUBA	0.029395	0.029730	1.14%	\$979.83	\$991.00	\$11.17	
<b>JEMEZ SPRINGS</b>	31-IN R JEMEZ SPRINGS	0.027371	0.027498	0.46%	\$912.37	\$916.60	\$4.23	
INSIDE	31-IN N/R JEMEZ SPRINGS	0.033969	0.033537	-1.27%	\$1,132.30	\$1,117.90	-\$14.40	
<b>SAN YSIDRO</b>	31S-IN R SAN YSIDRO	0.029245	0.029870	2.14%	\$974.83	\$995.67	\$20.83	
INSIDE	31S-IN N/R SAN YSIDRO	0.035669	0.036188	1.46%	\$1,188.97	\$1,206.27	\$17.30	
<b>JEMEZ SPRINGS</b>	31-OUT R JEMEZ SPRINGS	0.023623	0.024001	1.60%	\$787.43	\$800.03	\$12.60	
OUTSIDE	31-OUT N/R JEMEZ SPRINGS	0.028019	0.028538	1.85%	\$933.97	\$951.27	\$17.30	
<b>CORRALES</b>	2-A IN R CORRALES & SSCAFCA	0.032891	0.033331	1.34%	\$1,096.37	\$1,111.03	\$14.67	
NON-ANNEXED AREA	2-A IN N/R CORRALES & SSCAFCA	0.039443	0.040437	2.52%	\$1,314.77	\$1,347.90	\$33.13	
<b>CORRALES</b>	2-AC IN R CORRALES & SSCAFCA	0.032662	0.033436	2.37%	\$1,088.73	\$1,114.53	\$25.80	
2-AC ANNEXED AREA	2-AC IN N/R CORRALES & SSCAFCA	0.039214	0.040542	3.39%	\$1,307.13	\$1,351.40	\$44.27	
<b>RIO RANCHO</b>	94-IN R RIO RANCHO & SSCAFCA	0.037416	0.038006	1.58%	\$1,247.20	\$1,266.87	\$19.67	
INSIDE	94-IN N/R RIO RANCHO & SSCAFCA	0.039915	0.041003	2.73%	\$1,330.50	\$1,366.77	\$36.27	
<b>RIO RANCHO</b>	94-OUT R RIO RANCHO & SSCAFCA	0.028809	0.029036	0.79%	\$960.30	\$967.87	\$7.57	
OUTSIDE	94-OUT N/R RIO RANCHO & SSCAFCA	0.033139	0.033489	1.06%	\$1,104.63	\$1,116.30	\$11.67	
<b>NOTE - ALL RATES SHOWN ABOVE INCLUDE CONTRACTING HOSPITALS LEVY</b>								
<b>- ALL CORRALES AND RIO RANCHO RATES INCLUDE THE CNM AND SSCAFCA LEVIES</b>								
	<b>CONTRACTING HOSPITALS</b>	<b>0.004250</b>	<b>0.004250</b>	No Change - Levy Fixed		<b>\$141.67</b>		
CNM Calculation Residential	CNM Operational (residential)	0.002794	0.002842	1.72%	\$93.13	\$94.73	\$1.60	
	CNM Debt Service (residential)	0.000550	0.000550	0.00%	\$18.33	\$18.33	\$0.00	
		0.003344	0.003392	1.44%	\$111.47	\$113.07	\$1.60	
CNM Calculation Non-Residential	CNM Operational (non-residential)	0.003000	0.003000	0.00%	\$100.00	\$100.00	\$0.00	
	CNM Debt Service (non-residential)	0.000550	0.000550	0.00%	\$18.33	\$18.33	\$0.00	
		0.003550	0.003550	0.00%	\$118.33	\$118.33	\$0.00	
<b>ADD SPECIAL DISTRICTS</b>								
<b>RESIDENTIAL AND NON-RESIDENTIAL RATE</b>								
<b>MRGCD RES.</b>	MRGCD R	0.003970	0.003970	0.00%	\$132.33	\$132.33	\$0.00	
<b>MRGCD N-RES.</b>	MRGCD N/R	0.004960	0.004960	0.00%	\$165.33	\$165.33	\$0.00	
		0.008930	0.008930	0.00%	\$297.67	\$297.67	\$0.00	
<b>RESIDENTIAL RATE</b>								
<b>SSCAFCA - OPER</b>	SSCAFCA - (OPERATIONAL)	0.000828	0.000828	0.00%	\$27.60	\$27.60	\$0.00	
<b>SSCAFCA - DEBT</b>	SSCAFCA - (DEBT)	0.001247	0.001248	0.08%	\$41.57	\$41.60	\$0.03	
	TOTAL SSCAFCA	0.002075	0.002076	0.05%	\$69.17	\$69.20	\$0.03	
<b>NON-RESIDENTIAL RATE</b>								
<b>SSCAFCA - OPER</b>	SSCAFCA - (OPERATIONAL)	0.000828	0.000828	0.00%	\$27.60	\$27.60	\$0.00	
<b>SSCAFCA - DEBT</b>	SSCAFCA - (DEBT)	0.001247	0.001248	0.08%	\$41.57	\$41.60	\$0.03	
	TOTAL SSCAFCA	0.002075	0.002076	0.05%	\$69.17	\$69.20	\$0.03	
<b>RESIDENTIAL RATE</b>								
<b>EAST SCAFCA - OPER</b>	ESCAFCA - (OPERATIONAL)	0.000660	0.000660	0.00%	\$22.00	\$22.00	\$0.00	
<b>EAST SCAFCA - DEBT</b>	ESCAFCA - (DEBT)	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70	
	TOTAL ESCAFCA	0.002861	0.001580	-44.77%	\$95.37	\$52.67	-\$42.70	
<b>NON-RESIDENTIAL RATE</b>								
<b>EAST SCAFCA - OPER</b>	ESCAFCA - (OPERATIONAL)	0.000660	0.000660	0.00%	\$22.00	\$22.00	\$0.00	
<b>EAST SCAFCA - DEBT</b>	ESCAFCA - (DEBT)	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70	
	TOTAL ESCAFCA	0.002861	0.001580	-44.77%	\$95.37	\$52.67	-\$42.70	

**TAX LEVY COMPARISON  
2012 VS 2013**

*Tax Amounts Calculated for \$100,000 of Assessed Value*

OTHER SPECIAL DISTRICTS AND LIVESTOCK		2012	2013	Change	TAX AMOUNTS		
					2012	2013	Change
<b>PLACITAS RESIDENTIAL RATE</b>							
EAST SCAFCA - OPER	ESCAFCA - (OPERATIONAL)	0.000000	0.000000	0.00%	\$0.00	\$0.00	\$0.00
EAST SCAFCA - DEBT	ESCAFCA - (DEBT)	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70
	TOTAL ESCAFCA	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70
<b>PLACITAS NON-RESIDENTIAL RATE</b>							
EAST SCAFCA - OPER	ESCAFCA - (OPERATIONAL)	0.000000	0.000000	0.00%	\$0.00	\$0.00	\$0.00
EAST SCAFCA - DEBT	ESCAFCA - (DEBT)	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70
	TOTAL ESCAFCA	0.002201	0.000920	-58.20%	\$73.37	\$30.67	-\$42.70
<b>PLACITAS HMSTD</b>							
PLACITAS HMSTD	PLACITAS HOMESTEAD IMP. DISTRICT (DEBT)	0.003074	0.001780	-42.09%	\$102.47	\$59.33	-\$43.13
<b>PLACITAS WATER</b>							
PLACITAS WATER	RANCHOS DE PLACITAS --- UNITS 4,5,6,& 7	0.001350	0.001000	-25.93%	\$45.00	\$33.33	-\$11.67
<b>CUBA SWCD - RES.</b>							
CUBA SWCD - RES.	CUBA SWCD R	0.001000	0.001000	0.00%	\$33.33	\$33.33	\$0.00
<b>CUBA SWCD - N. RES</b>							
CUBA SWCD - N. RES	CUBA SWCD N/R	0.001000	0.001000	0.00%	\$33.33	\$33.33	\$0.00
CABEZON PID	Cabezon Public Improvement Dist.	Assessments are determined for individual properties by the district					
MARIPOSA PID	Mariposa East Public Improvement Dist.	Assessments are determined for individual properties by the district					
<b>LIVESTOCK</b>							
	CATTLE INDEMNITY	0.010000	0.010000	0.00%	\$333.33	\$333.33	\$0.00
	SHEEP & GOATS	0.010000	0.010000	0.00%	\$333.33	\$333.33	\$0.00
	DAIRY CATTLE	0.005000	0.005000	0.00%	\$166.67	\$166.67	\$0.00
	EQUINE (HORSES, ASSES, MULES)	0.010000	0.010000	0.00%	\$333.33	\$333.33	\$0.00
	BISON / CAMELIDS	0.010000	0.010000	0.00%	\$333.33	\$333.33	\$0.00
<p><b>Camelids</b> are members of the biological family <i>Camelidae</i>, the only living family in the sub-order Tylopoda. Dromedaries, Bactrian Camels, llamas, alpacas, vicuñas, and guanacos are in this group.</p>							