

CITY OF RATON GROSS RECEIPT TAX BREAKDOWN

NEW RATE EFFECTIVE JANUARY 1, 2019

<u>TAX RATES</u>	<u>RECEIVED BY RATON</u>	<u>GENERAL FUND</u>	<u>OPERATIONS</u>		<u>CAPITAL IMPROV</u>	
			<u>SWIM POOL/ REC. CENTER</u>	<u>WATER</u>	<u>REC CTR</u>	<u>ENVIRONMENTAL</u>
City - Local Options	1.0000%	1.0000%	1.0000%			
Local Options - Capital Impr	0.5000%	0.5000%			0.5000%	
General Infrastructure	0.1250%	0.1250%	0.1250%			
Swim Pool/Rec. Center	0.1250%	0.1250%		0.1250%		
Water	0.7500%	0.7500%			0.7500%	
Environmental	0.0625%	0.0625%				0.0625%
	<u>2.5625%</u>					
State	5.1250%	1.2250%	1.2250%			
County	0.5833%					
	<u>8.2708%</u>	<u>3.7875%</u>	<u>2.3500%</u>	<u>0.1250%</u>	<u>0.7500%</u>	<u>0.5000%</u>
						<u>0.0625%</u>

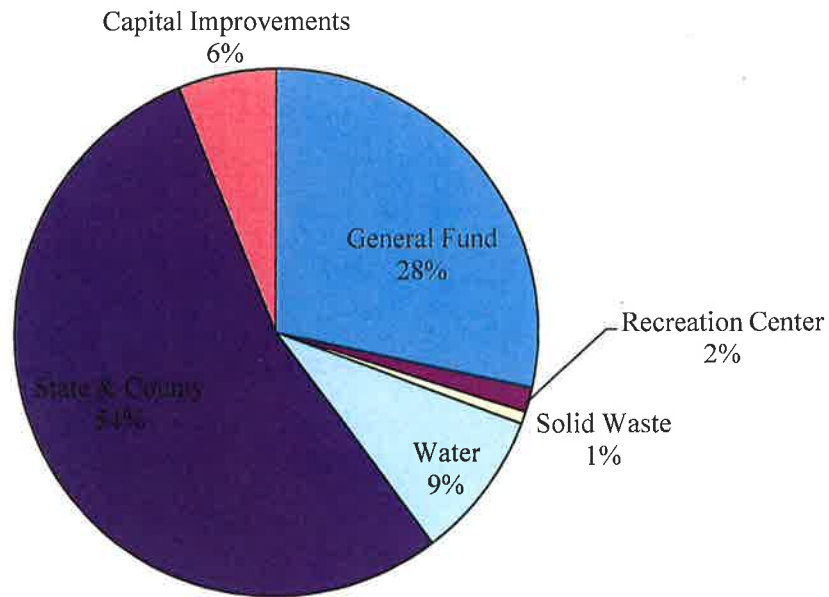
FUND

100

203

302

216



GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2019 through June 30, 2019

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			DE BACA		
Albuquerque	02-100	7.8750%	Fort Sumner	27-104	8.0000%
Edgewood (Bernalillo)	02-334	7.8750%	Remainder of County	27-027	6.6875%
AISD Property/Nineteen Pueblos of NM (1) ^{a c}	02-905	7.8750%	DONA ANA		
AISD Property/Nineteen Pueblos of NM (2) ^{a c}	02-906	7.8750%	Anthony*	07-507	8.3750%
Laguna Pueblo (2)	02-952	6.4375%	Downtown TIDD - Las Cruces	07-132	8.3125%
Los Ranchos de Albuquerque	02-200	7.4375%	Hatch	07-204	7.8125%
Lower Petroglyphs TID District	02-420	7.8750%	Las Cruces	07-105	8.3125%
Mesa Del Sol TID District 1	02-606	7.8750%	Mesilla	07-303	8.1875%
Rio Rancho (Bernalillo)*	02-647	8.1250%	Sunland Park	07-416	8.4375%
Sandia Pueblo (1)	02-901	6.4375%	Remainder of County	07-007	6.7500%
Sandia Pueblo (2)	02-902	6.4375%	EDDY		
State Fairgrounds	02-555	6.4375%	Artesia	03-205	7.8958%
Santolina TID District 1	02-621	6.4375%	Carlsbad	03-106	7.6458%
Santolina TID District 2	02-622	6.4375%	Hope	03-304	6.8333%
Santolina TID District 3	02-623	6.4375%	Loving	03-403	7.0208%
Santolina TID District 4	02-624	6.4375%	Remainder of County	03-003	5.9583%
Santolina TID District 5	02-625	6.4375%	GRANT		
Santolina TID District 6	02-626	6.4375%	Bayard*	08-206	7.8750%
Santolina TID District 7	02-627	6.4375%	Hurley	08-404	7.6250%
Santolina TID District 8	02-628	6.4375%	Santa Clara	08-305	7.6250%
Santolina TID District 9	02-629	6.4375%	Silver City	08-107	8.0000%
Santolina TID District 10	02-630	6.4375%	Remainder of County	08-008	6.5625%
Santolina TID District 11	02-631	6.4375%	GUADALUPE		
Santolina TID District 12	02-632	6.4375%	Santa Rosa	24-108	8.0000%
Santolina TID District 13	02-633	6.4375%	Vaughn	24-207	8.2500%
Santolina TID District 14	02-634	6.4375%	Remainder of County	24-024	6.4375%
Santolina TID District 15	02-635	6.4375%	HARDING		
Santolina TID District 16	02-636	6.4375%	Mosquero (Harding)	31-208	6.9375%
Santolina TID District 17	02-637	6.4375%	Roy	31-109	7.3125%
Santolina TID District 18	02-638	6.4375%	Remainder of County	31-031	6.1250%
Santolina TID District 19	02-639	6.4375%	HIDALGO		
Santolina TID District 20	02-640	6.4375%	Lordsburg	23-110	7.7500%
Upper Petroglyphs TID District 1	02-607	6.4375%	Virden	23-209	6.6875%
Upper Petroglyphs TID District 2	02-608	6.4375%	Remainder of County	23-023	6.1875%
Upper Petroglyphs TID District 3	02-609	6.4375%	LEA		
Upper Petroglyphs TID District 4	02-610	6.4375%	Eunice	06-210	7.3125%
Upper Petroglyphs TID District 5	02-611	6.4375%	Hobbs	06-111	6.8125%
Upper Petroglyphs TID District 6	02-612	6.4375%	Jal	06-306	7.4375%
Upper Petroglyphs TID District 7	02-613	6.4375%	Lovington	06-405	7.2500%
Upper Petroglyphs TID District 8	02-614	6.4375%	Lovington Industrial Park	06-158	5.5000%
Upper Petroglyphs TID District 9	02-615	6.4375%	Tatum	06-500	6.8125%
Village of Tijeras	02-318	7.8750%	Remainder of County	06-006	5.5000%
Winrock Town Center TID District 1	02-035	7.8750%	LINCOLN		
Winrock Town Center TID District 2	02-036	7.8750%	Bonito Lake - Alamogordo ^d	26-508	5.5000%
Remainder of County	02-002	6.4375%	Capitan	26-211	6.8125%
CATRON			Carrizozo	26-307	7.0000%
Pueblo of Acoma (1)	28-923	5.6875%	Corona	26-406	6.9375%
Pueblo of Acoma (2)	28-924	5.6875%	Ruidoso	26-112	8.4375%
Reserve	28-130	7.3750%	Ruidoso Downs	26-501	7.4375%
Remainder of County	28-028	5.6875%	Remainder of County	26-026	5.5000%
CHAVES			LOS ALAMOS		
Dexter	04-201	7.3958%	City and County	32-032	7.3125%
Hagerman	04-300	7.5833%	LUNA		
Lake Arthur	04-400	6.8958%	Columbus	19-212	7.9375%
Roswell	04-101	7.8333%	Deming	19-113	8.2500%
Remainder of County	04-004	6.5208%	Remainder of County	19-019	6.8750%
CIBOLA			McKINLEY		
Grants	33-227	8.1250%	Gallup	13-114	8.3125%
Milan	33-131	7.7500%	Pueblo of Zuni (1)	13-901	6.7500%
Laguna Pueblo (2)	33-902	6.8125%	Pueblo of Zuni (2)	13-902	6.7500%
Pueblo of Acoma (1)	33-909	6.8125%	Remainder of County	13-013	6.7500%
Pueblo of Acoma (2)	33-910	6.8125%	MORA*		
Pueblo of Zuni (1)	33-911	6.8125%	Wagon Mound*	30-115	7.7708%
Pueblo of Zuni (2)	33-912	6.8125%	Remainder of County*	30-030	6.7708%
Remainder of County	33-033	6.8125%	OTERO		
COLFAX			Alamogordo	15-116	8.0000%
Angel Fire	09-600	7.7708%	Alamogordo Land ^d	15-322	6.3125%
Cimarron	09-401	8.1458%	Cloudcroft	15-213	7.7500%
Eagle Nest	09-509	7.5208%	Tularosa	15-308	7.7500%
Maxwell	09-202	6.4583%	Remainder of County	15-015	6.3125%
Raton*	09-102	8.2708%	QUAY		
Springer	09-301	7.7708%	House	10-407	8.0000%
Remainder of County	09-009	6.0833%	Logan	10-309	8.3750%
CURRY			San Jon	10-214	8.3750%
Clovis	05-103	8.1875%	Tucumcari	10-117	8.3750%
Clovis Airport	05-154	6.1250%	Remainder of County	10-010	6.6875%
Grady	05-203	6.9375%	STATE GROSS RECEIPTS TAX RATE = 5.125%		
Melrose	05-402	7.7500%	COMPENSATING TAX RATE ON PROPERTY = 5.125%		
Texico	05-302	7.5625%	COMPENSATING TAX RATE ON SERVICES = 5.00%		
Remainder of County	05-005	6.1250%			

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2019 through June 30, 2019

Municipality or County	Location Code	Rate
RIO ARRIBA		
Chama	17-118	8.5625%
Espanola (Rio Arriba)	17-215	8.9375%
Espanola/Ohkay Owingeh Pueblo (1) ^a	17-943	8.9375%
Espanola/Ohkay Owingeh Pueblo (2) ^a	17-944	8.9375%
Espanola/Santa Clara Grant (1) ^a	17-903	8.9375%
Espanola/Santa Clara Grant (2) ^a	17-904	8.9375%
Jicarilla Apache Nation (1)	17-931	6.8750%
Jicarilla Apache Nation (2)	17-932	6.8750%
Ohkay Owingeh Pueblo (1)	17-941	6.8750%
Ohkay Owingeh Pueblo (2)	17-942	6.8750%
Pueblo de San Ildefonso (1)	17-975	6.8750%
Pueblo de San Ildefonso (2)	17-976	6.8750%
Santa Clara Pueblo (1)	17-901	6.8750%
Santa Clara Pueblo (2)	17-902	6.8750%
Remainder of County	17-017	6.8750%
ROOSEVELT		
Causey	11-408	7.1250%
Dora	11-310	7.3750%
Elida	11-216	8.0000%
Floyd	11-502	7.1250%
Portales	11-119	8.1875%
Remainder of County	11-011	6.6250%
SANDOVAL*		
Bernalillo (City)*	29-120	7.1875%
Corrales*	29-504	7.8125%
Cuba*	29-311	8.3125%
Edgewood (Sandoval)*	29-335	7.1875%
Jemez Springs*	29-217	7.4375%
Jicarilla Apache Nation (1)*	29-931	6.3750%
Jicarilla Apache Nation (2)*	29-932	6.3750%
Laguna Pueblo (2)*	29-922	6.3750%
Pueblo de Cochiti (1)*	29-971	6.3750%
Pueblo de Cochiti (2)*	29-972	6.3750%
Rio Rancho (Sandoval)*	29-524	7.6875%
Pueblo de San Ildefonso (1)*	29-975	6.3750%
Pueblo de San Ildefonso (2)*	29-976	6.3750%
San Ysidro*	29-409	6.8750%
Sandia Pueblo (1)*	29-911	6.3750%
Sandia Pueblo (2)*	29-912	6.3750%
Santa Ana Pueblo (1)*	29-951	6.3750%
Santa Ana Pueblo (2)*	29-952	6.3750%
Stonegate Communities TIDD*	29-038	7.6875%
Kewa Pueblo (1)*	29-973	6.3750%
Kewa Pueblo (2)*	29-974	6.3750%
Village at Rio Rancho TIDD*	29-525	7.6875%
Remainder of County*	29-029	6.3750%
SAN JUAN		
Aztec*	16-218	8.2500%
Bloomfield	16-312	8.1875%
Farmington*	16-121	8.2500%
Kirtland	16-323	6.6250%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) ^b	16-322	6.8750%
Remainder of County	16-016	6.5625%
SAN MIGUEL		
Las Vegas	12-122	8.3958%
Mosquero (San Miguel)	12-418	7.3958%
Pecos	12-313	7.7708%
Remainder of County	12-012	6.8333%

NOTE KEY

- (1) Sales to tribal entities or members
- (2) Sales to tribal non-members by tribal non-members
- ^a Businesses located on Pueblo land within the city limits.
- ^b Businesses located within the water district and the city limits.
- ^c Property owned by the 19 Pueblos of NM.
- ^d Land owned by Alamogordo outside Alamogordo boundaries.
- * Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.

NOTE: See the listing of Special Location Codes used to report certain gross receipts tax deductions in the CRS-1 Form Instructions located in the current CRS-1 Filer's Kit at www.taxnewmexico.gov/forms-publications.aspx.

Municipality or County	Location Code	Rate
SANTA FE		
Edgewood (Santa Fe)	01-320	8.1875%
Espanola (Santa Fe)	01-226	9.0625%
Espanola/Santa Clara Grant (1) ^a	01-903	9.0625%
Espanola/Santa Clara Grant (2) ^a	01-904	9.0625%
Kewa Pueblo (1)	01-973	7.1250%
Kewa Pueblo (2)	01-974	7.1250%
Nambe Pueblo (1)	01-951	7.1250%
Nambe Pueblo (2)	01-952	7.1250%
Pojoaque Pueblo (2)	01-962	7.1250%
Pueblo de Cochiti (1)	01-971	7.1250%
Pueblo de Cochiti (2)	01-972	7.1250%
Pueblo de San Ildefonso (1)	01-975	7.1250%
Pueblo de San Ildefonso (2)	01-976	7.1250%
Santa Clara Pueblo (1)	01-901	7.1250%
Santa Clara Pueblo (2)	01-902	7.1250%
Santa Fe (city)	01-123	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.4375%
Pueblo of Tesuque (1)	01-953	7.1250%
Pueblo of Tesuque (2)	01-954	7.1250%
Remainder of County	01-001	7.1250%
SIERRA		
Elephant Butte	21-319	8.1875%
Truth or Consequences	21-124	8.5000%
Truth or Consequences Airport	21-164	6.9375%
Williamsburg	21-220	8.1875%
Remainder of County	21-021	6.9375%
SOCORRO		
Magdalena	25-221	7.3125%
Pueblo of Acoma (1)	25-933	6.3750%
Pueblo of Acoma (2)	25-934	6.3750%
Socorro (city)	25-125	7.4375%
Socorro Industrial Park	25-162	6.3750%
Remainder of County	25-025	6.3750%
TAOS		
El Prado Water and Sanitation District	20-415	7.5625%
El Prado Water and Sanitation District ^b	20-425	8.7500%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.5625%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.7500%
Picuris Pueblo (1)	20-917	7.3125%
Picuris Pueblo (2)	20-918	7.3125%
Questa	20-222	8.3750%
Questa Airport	20-160	7.3125%
Red River	20-317	8.6250%
Taos (city)	20-126	8.5000%
Taos Airport	20-163	7.3125%
Taos Pueblo (1)	20-913	7.3125%
Taos Pueblo (2)	20-914	7.3125%
Taos/Taos Pueblo (1) ^a	20-915	8.5000%
Taos/Taos Pueblo (2) ^a	20-916	8.5000%
Taos Ski Valley	20-414	9.2500%
Taos Ski Valley TIDD	20-430	9.2500%
Remainder of County	20-020	7.3125%
TORRANCE		
Encino	22-410	7.3125%
Estancia	22-503	8.1875%
Moriarty	22-223	7.6875%
Mountainair	22-127	7.9375%
Willard	22-314	7.5625%
Remainder of County	22-022	6.7500%
UNION		
Clayton	18-128	7.8750%
Des Moines	18-224	7.7500%
Folsom	18-411	7.5000%
Grenville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
Belen	14-129	8.3125%
Bosque Farms	14-505	8.1875%
Laguna Pueblo (2)	14-902	6.8750%
Los Lunas	14-316	8.3125%
Peralta	14-412	7.9375%
Rio Communities	14-037	7.4375%
Remainder of County	14-014	6.8750%

STATE GROSS RECEIPTS TAX RATE = 5.125%
 COMPENSATING TAX RATE ON PROPERTY = 5.125%
 COMPENSATING TAX RATE ON SERVICES = 5.00%