

Michelle Lujan Grisham Governor

Stephanie Schardin Clarke Cabinet Secretary Office of the Secretary (505) 827-0341 Administrative Services (505) 827-0369 Audit and Compliance (505) 827-0900 Motor Vehicle (505) 827-2296 Property Tax (505) 827-0870 Revenue Processing (505) 827-0800 Tax Fraud Investigation (505) 827-0354

DIVISIONS

November 26, 2024

New Mexico County Assessors - PTD Order 24-37

RE: Grazing Land Carrying Capacities and Livestock Values for the 2025 tax year.

Dear Assessors:

Enclosed is the order for the Grazing Land Carrying Capacities and Livestock Values for the tax year 2025.

If you have any questions, please feel free to contact Mr. Phillip Sena at (505) 470-8312.

Sincerely,

Ara Pearson

Ira Pearson, Director Property Tax Division

IP/ed

#### TAXATION AND REVENUE DEPARTMENT Property Tax Division PO Box 25126 Santa Fe, New Mexico 87504-5126

#### P.T.D. GENERAL ORDER NO. 24 - 37

November 26, 2024

### GRAZING LAND CARRYING CAPACITIES AND LIVESTOCK VALUES FOR TAX YEAR 2025

The State of New Mexico Taxation and Revenue Department, Property Tax Division, pursuant to the provisions of Sections 7-36-20 and 7-36-21 NMSA 1978 of the Property Tax Code and being informed on this matter, now determines the CARRYING CAPACITY of "grazing land" in all counties throughout the State of New Mexico.

The schedule on pages 2-3 of this Order indicates the class or classes of "grazing land" for all counties. Maps indicating the location of particular classes of grazing land are on file in the Director's office of the Property Tax Division located in the Wendell Chino Building, 2<sup>nd</sup> Floor, Santa Fe, New Mexico, and in the office of each county assessor. The classes and the number of animal units per section in each class within the particular county referenced also, is shown on pages 2-3. The "animal unit" concept results in five (5) sheep or goats being the equivalent of one (1) animal unit and one (1) cow being one (1) animal unit.

The carrying capacity for various classes of the grazing land shown in Subsection D of Section 7-36-20 NMSA 1978 are determined on the basis of the requirements of Regulation 3.6.5.27D NMAC. Multiplication of the animal units per section for a particular class of grazing land by fifteen (15) cents results in an amount equal to the "taxable value" per acre of a particular class of grazing land. The amount of fifteen (15) cents is a uniform amount to be applied in all counties in New Mexico.

<u>Example:</u> Chaves County Class A grazing land, has a carrying capacity of ten (10) animal units per section. In order to determine the "taxable value" per acre of Class A grazing land in Chaves County, ten (10) is multiplied by fifteen (15) cents. The product of this multiplication is \$1.50 and \$1.50 is the "taxable value" per acre for Class A grazing land in Chaves County.

The Property Tax Division pursuant to Section 7-36-21 NMSA 1978, has determined the various classes of livestock and the value of each class. These scheduled values are listed on page 5 & 6 of this order. <u>As to "cows" shown under class "C" cattle, the value shown is the value of both a cow and a calf until weaned (Approximately 8 Months).</u> The phrase "and up" as used after the market value of livestock indicates that the market value is minimum valuation. If higher values for livestock do exist, the county assessors shall find the correct value and assess accordingly. "Registered" livestock that are not "registered" shall be valued as "commercial". Honeybees are not a defined type of livestock and should not be considered for special method <u>grazing</u> land valuation. Other classes of agricultural land may be considered if it is determined that the honey producer is eligible and qualifies for the special method land valuation.

FOR THE TAX YEAR 2025, IT IS ORDERED that all county assessors in New Mexico use the values for the assessment of livestock and the grazing land classification and valuation method as per P.T.D. General Order No. 24 - 37.

Done this 26<sup>th</sup> day of November 2024, at Santa Fe, New Mexico.

Ara Pearson

Ira Pearson, Director Property Tax Division

## P.T.D. GENERAL ORDER NO. 24 - 37

November 26, 2024

# TAX YEAR 2025

| <u>COUNTY</u> | <u>CLASSES</u> | CLASSESANIMAL UNITS PERSECTION |  |
|---------------|----------------|--------------------------------|--|
| Bernalillo    | All One Class  | 8                              |  |
| Catron        | All One Class  | 9                              |  |
| Chaves        | А              | 10                             |  |
| Chaves        | В              | 9                              |  |
| Chaves        | С              | 7                              |  |
| Chaves        | D              | 8                              |  |
| Chaves        | Е              | 9                              |  |
| Cibola        | All One Class  | 7                              |  |
| Colfax        | А              | 11                             |  |
| Colfax        | В              | 7                              |  |
| Colfax        | С              | 14                             |  |
| Curry         | All One Class  | 14                             |  |
| DeBaca        | All One Class  | 13 1/2                         |  |
| Dona Ana      | All One Class  | 6                              |  |
| Eddy          | Α              | 10                             |  |
| Eddy          | В              | 5                              |  |
| Eddy          | С              | 4                              |  |
| Eddy          | D              | 6                              |  |
| Eddy          | E              | 10                             |  |
| Eddy          | F              | 7                              |  |
| Grant         | А              | 8                              |  |
| Grant         | В              | 12                             |  |
| Guadalupe     | All One Class  | 12                             |  |
| Harding       | А              | 12 1/2                         |  |
| Harding       | В              | 15                             |  |
| Harding       | С              | 12 1/2                         |  |
| Harding       | D              | 15                             |  |
| Harding       | E              | 12 1/2                         |  |
| Hidalgo       | All One Class  | 10                             |  |
| Lea           | А              | 11                             |  |
| Lea           | В              | 15                             |  |
| Lea           | С              | 13                             |  |
| Lea           | D              | 7                              |  |
| Lincoln       | All One Class  | 11                             |  |
| Los Alamos    |                |                                |  |

| <u>COUNTY</u> | <u>CLASSES</u> | <u>ANIMAL UNITS PER</u><br><u>SECTION</u> |  |
|---------------|----------------|---|--|
| Luna          | А              | 7   |  |
| Luna          | В              | 6   |  |
| Luna          | С              | 9   |  |
| Luna          | D              | 9   |  |
| McKinley      | All One Class  | 7   |  |
| Mora          | All One Class  | 13 1/2                                    |  |
| Otero         | А              | 4   |  |
| Otero         | В              | 11  |  |
| Otero         | С              | 4   |  |
| Otero         | D              | 11  |  |
| Otero         | Е              | 8   |  |
| Otero         | F              | 4   |  |
| Otero         | G              | 12  |  |
| Quay          | А              | 24  |  |
| Quay          | В              | 20  |  |
| Quay          | С              | 14  |  |
| Quay          | D              | 9   |  |
| Rio Arriba    | All One Class  | 13 1/2                                    |  |
| Roosevelt     | А              | 10  |  |
| Roosevelt     | В              | 14  |  |
| Roosevelt     | С              | 10  |  |
| Roosevelt     | D              | 10  |  |
| Sandoval      | All One Class  | 8   |  |
| San Juan      | All One Class  | 7   |  |
| San Miguel    | А              | 9   |  |
| San Miguel    | В              | 10  |  |
| San Miguel    | С              | 12  |  |
| Santa Fe      | А              | 8   |  |
| Santa Fe      | В              | 12  |  |
| Sierra        | А              | 9   |  |
| Sierra        | В              | 7   |  |
| Sierra        | С              | 5   |  |
| Socorro       | А              | 9   |  |
| Socorro       | В              | 8   |  |
| Socorro       | С              | 5   |  |
| Socorro       | D              | 8   |  |
| Socorro       | E              | 10  |  |
| Taos          | А              | 6   |  |
| Taos          | В              | 8   |  |
| Taos          | С              | 4   |  |

| <u>COUNTY</u> | <u>CLASSES</u> | <u>ANIMAL UNITS PER</u><br><u>SECTION</u> |
|---------------|----------------|---|
| Torrance      | All One Class  | 11  |
| Union         | All One Class  | 15  |
| Valencia      | All One Class  | 7   |

| MINIMUM VALUE OF LIVESTOCK FUR PROPERTY TAXATION PURPOSES       PURSUANT TO SECTION 7:36-21 NMSA 1978       COMMERCIAL     REGISTERED       MARKET     TAXABLE     VALUE     VALUE     VALUE       COMMERCIAL     REGISTERED       COWS     \$957 and UP     \$319 and UP     \$1,320 and UP     \$440 and UP       HEIFER CALVES     \$943 and UP     \$4366 and UP     \$1,313 and UP     \$436 and UP     \$516 and UP       STEERS (from 12 mos.)     \$1,313 and UP     \$4366 and UP     \$1,301 and UP     \$436 and UP       STEERS (from 12 mos.)     \$1,218 and UP     \$2,269 and UP     \$756 and UP       STEER CALVES     \$1,384 and UP     \$2,443 and UP     \$814 and UP       STEER CALVES     \$1,910 and UP     \$814 and UP       \$356 and UP     \$2,443 and UP     \$814 and UP       CALVES <t< th=""><th></th><th colspan="5">TAX YEAR 2025</th></t<>  |                        | TAX YEAR 2025  |              |                |               |  |
|--|------------------------|----------------|--------------|----------------|---------------|--|
| COMMERCIA     REGISTERD       MARKET     TAXABLE     MARRET     TAXABLE       VALUE     VALUE     VALUE     VALUE     VALUE       COWS     \$957 and UP     \$319 and UP     \$1,320 and UP     \$440 and UP       HEIFERS (from 18 mos.)     \$1,099 and UP     \$366 and UP     \$1,517 and UP     \$506 and UP       STEERS (from 12 mos.)     \$1,313 and UP     \$448 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$1,218 and UP     \$406 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$1,218 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       STEER CALVES     \$1,218 and UP     \$546 and UP     \$1,910 and UP     \$637 and UP       COWS     \$1,770 and UP     \$590 and UP     \$2,443 and UP     \$637 and UP       CALVES     \$1,863 and UP     \$265 and UP     \$1,910 and UP     \$857 and UP       CALVES     \$765 and UP     \$255 and UP     \$2,571 and UP     \$857 and UP       CALVES     \$78 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$  | MINIMUM VAL            |                |              |                | S             |  |
| MARKET<br>VALUE     TAXABLE<br>VALUE     MARKET<br>VALUE     TAXABLE<br>VALUE     TAXABLE<br>VALUE       COWS     \$957 and UP     \$319 and UP     \$1,320 and UP     \$440 and UP       HEIFERS (from 18 mos.)     \$1,099 and UP     \$366 and UP     \$1,517 and UP     \$506 and UP       STEERS (from 12 mos.)     \$1,313 and UP     \$438 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$943 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       STEER CALVES     \$1,70 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       STEER CALVES     \$1,764 and UP     \$621 and UP     \$1,910 and UP     \$637 and UP       COWS     \$1,770 and UP     \$262 and UP     \$2,571 and UP     \$857 and UP       CALVES     \$765 and UP     \$255 and UP     \$256 and UP     \$257 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$76 and UP     \$23 and UP     \$108 and UP     \$36 and UP       EWES OVER   |                        |                |              |                |               |  |
| "C" CATTLE       COWS     \$957 and UP     \$319 and UP     \$1,320 and UP     \$440 and UP       HEIFERS (from 18 mos.)     \$1,099 and UP     \$366 and UP     \$1,517 and UP     \$506 and UP       STEERS (from 12 mos.)     \$1,313 and UP     \$438 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$943 and UP     \$546 and UP     \$1,301 and UP     \$434 and UP       BULLS     \$1,644 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       COWS     \$1,770 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       HEIFERS     \$1,384 and UP     \$461 and UP     \$1,910 and UP     \$873 and UP       CALVES     \$165 and UP     \$255 and UP     \$109 and UP     \$857 and UP       CALVES     \$168 and UP     \$25 and UP     \$2571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$108 and UP     \$36 and UP       EWES 170 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP     \$36 and UP       EWES UDDER 1 YR.     \$126 and UP     \$13 and UP     \$174 and UP     \$58 and UP <tr< th=""><th></th><th>MARKET</th><th>TAXABLE</th><th>MARKET</th><th>TAXABLE</th></tr<>                    |                        | MARKET         | TAXABLE      | MARKET         | TAXABLE       |  |
| COWS     \$957 and UP     \$319 and UP     \$1,320 and UP     \$440 and UP       HEIFERS (from 18 mos.)     \$1,099 and UP     \$366 and UP     \$1,517 and UP     \$506 and UP       STEERS (from 12 mos.)     \$1,313 and UP     \$438 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$943 and UP     \$416 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$1,644 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       BULLS     \$1,644 and UP     \$550 and UP     \$2,443 and UP     \$637 and UP       COWS     \$1,770 and UP     \$590 and UP     \$2,571 and UP     \$637 and UP       CALVES     \$765 and UP     \$255 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$25 and UP     \$25 and UP     \$408 and UP       EWES OVER 2 YRS.     \$76 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$76 and UP     \$26 and UP     \$174 and UP     \$58 and UP  <  |                        |                |              |                |               |  |
| STEERS (from 12 mos.)   \$1,313 and UP   \$438 and UP   \$1,301 and UP   \$434 and UP     HEIFER CALVES   \$943 and UP   \$314 and UP   \$1,301 and UP   \$434 and UP     STEER CALVES   \$1,218 and UP   \$406 and UP   \$2,269 and UP   \$756 and UP     BULLS   \$1,644 and UP   \$548 and UP   \$2,269 and UP   \$756 and UP     COWS   \$1,770 and UP   \$590 and UP   \$2,443 and UP   \$814 and UP     CALVES   \$1,384 and UP   \$461 and UP   \$1,910 and UP   \$637 and UP     CALVES   \$765 and UP   \$255 and UP   \$1,910 and UP   \$857 and UP     CALVES   \$766 and UP   \$255 and UP   \$2,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$323 and UP   \$108 and UP     EWES OVER 2 YRS.   \$76 and UP   \$25 and UP   \$108 and UP   \$36 and UP     EWES 1 TO 2 YRS.   \$76 and UP   \$13 and UP   \$108 and UP   \$28 and UP     WETHERS   \$40 and UP   \$13 and UP   \$28 and UP   \$27 and UP     ANGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$27 and UP   | COWS                   | \$957 and UP   | \$319 and UP | \$1,320 and UP | \$440 and UP  |  |
| HEIFER CALVES     \$943 and UP     \$314 and UP     \$1,301 and UP     \$434 and UP       STEER CALVES     \$1,218 and UP     \$406 and UP     \$2,269 and UP     \$756 and UP       BULLS     \$1,644 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       COWS     \$1,770 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       HEIFERS     \$1,384 and UP     \$461 and UP     \$1,910 and UP     \$637 and UP       CALVES     \$1,665 and UP     \$2,55 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$867 and UP       CALF OPERATION ONLY     \$292 and UP     \$97 and UP     \$108 and UP     \$66 and UP       EWES OVER 2 YRS.     \$76 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$76 and UP     \$13 and UP     \$108 and UP     \$36 and UP       EWES 1 TO 2 YRS.     \$76 and UP     \$13 and UP     \$108 and UP     \$28 and UP       MURDER 1 YR.     \$126 and UP     \$13 and UP     \$28 and UP     \$79 and UP       ANGORA BUCKS     \$1  | HEIFERS (from 18 mos.) | \$1,099 and UP | \$366 and UP | \$1,517 and UP | \$506 and UP  |  |
| STEER CALVES   \$1,218 and UP   \$406 and UP   \$2,269 and UP   \$756 and UP     BULLS   \$1,644 and UP   \$548 and UP   \$2,269 and UP   \$756 and UP     "D" DAIRY CATTLE   "D" DAIRY CATTLE   \$2,443 and UP   \$814 and UP     COWS   \$1,770 and UP   \$590 and UP   \$2,443 and UP   \$637 and UP     CALVES   \$765 and UP   \$255 and UP   \$1,910 and UP   \$637 and UP     BULLS   \$1,863 and UP   \$621 and UP   \$2,571 and UP   \$857 and UP     CALVES   \$765 and UP   \$97 and UP   \$25,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$22,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$22,571 and UP   \$857 and UP     EWES OVER 2 YRS.   \$78 and UP   \$26 and UP   \$108 and UP   \$36 and UP     EWES OVER 2 YRS.   \$76 and UP   \$25 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$238 and UP   \$79 and UP     ANGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$23 and UP     COMMON BUCKS   | STEERS (from 12 mos.)  | \$1,313 and UP | \$438 and UP |                |               |  |
| BULLS     \$1,644 and UP     \$548 and UP     \$2,269 and UP     \$756 and UP       "D"DNRY CATTLE     "D"DNRY CATTLE     S1,370 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       HEIFERS     \$1,384 and UP     \$461 and UP     \$1,910 and UP     \$637 and UP       CALVES     \$765 and UP     \$255 and UP     \$2,571 and UP     \$887 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$323 and UP     \$108 and UP       EWES OVER 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP     \$36 and UP       EWES TI O 2 YRS.     \$76 and UP     \$13 and UP     \$58 and UP     \$258 and UP     \$238 and UP     \$279 and UP       MGGRA BUCKS     \$113 and UP     \$58 and UP     \$238 and UP     \$23 and UP     \$231 and UP     \$231 and UP     \$231 and UP     \$231 and UP  | HEIFER CALVES          | \$943 and UP   | \$314 and UP | \$1,301 and UP | \$434 and UP  |  |
| " D " DAIRY CATTLE       COWS     \$1,770 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       HEIFERS     \$1,384 and UP     \$461 and UP     \$1,910 and UP     \$637 and UP       CALVES     \$765 and UP     \$255 and UP     \$1,910 and UP     \$637 and UP       BULLS     \$1,863 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$76 and UP     \$25 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$69 and UP     \$23 and UP       ANGORA BUCKS     \$173 and UP     \$58 and UP     \$238 and UP     \$79 and UP <   | STEER CALVES           | \$1,218 and UP | \$406 and UP |                |               |  |
| COWS     \$1,770 and UP     \$590 and UP     \$2,443 and UP     \$814 and UP       HEIFERS     \$1,384 and UP     \$461 and UP     \$1,910 and UP     \$637 and UP       CALVES     \$765 and UP     \$255 and UP     \$2,571 and UP     \$857 and UP       BULLS     \$1,863 and UP     \$97 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$233 and UP     \$857 and UP       CALS     \$78 and UP     \$78 and UP     \$323 and UP     \$108 and UP       EWES OVER 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP       EWES 1 TO 2 YRS.     \$76 and UP     \$25 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$13 and UP     \$238 and UP     \$79 and UP       WETHERS     \$40 and UP     \$17 and UP     \$69 and UP     \$23 and UP     \$108 and UP       COMMON BUCKS     \$212 and UP     \$71 and UP     \$69 and UP     \$23 and UP     \$100 and UP     \$23 and UP       MILK GOATS     \$108 and UP     \$25 and UP     \$105 and UP     \$36 and UP     \$352 and UP <td>BULLS</td> <td>\$1,644 and UP</td> <td>\$548 and UP</td> <td>\$2,269 and UP</td> <td>\$756 and UP</td> | BULLS                  | \$1,644 and UP | \$548 and UP | \$2,269 and UP | \$756 and UP  |  |
| HEIFERS   \$1,384 and UP   \$461 and UP   \$1,910 and UP   \$637 and UP     CALVES   \$765 and UP   \$255 and UP   \$2,571 and UP   \$857 and UP     BULLS   \$1,863 and UP   \$97 and UP   \$2,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$2,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$2,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$2,571 and UP   \$857 and UP     CALF-OPERATION ONLY   \$292 and UP   \$97 and UP   \$323 and UP   \$108 and UP     CALF-OPERATION ONLY   \$292 and UP   \$76 and UP   \$108 and UP   \$36 and UP     EWES OVER 2 YRS.   \$76 and UP   \$25 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$238 and UP   \$79 and UP     ANGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$23 and UP     COMMON BUCKS   \$212 and UP   \$71 and UP   \$69 and UP   \$23 and UP     COMMON OTHERS   \$76 and UP   \$25 and UP   \$100 and UP   \$352 and UP <t< td=""><td></td><td>"D"D/</td><td></td><td></td><td></td></t<>  |                        | "D"D/          |              |                |               |  |
| CALVES     \$765 and UP     \$255 and UP       BULLS     \$1,863 and UP     \$621 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$25,571 and UP     \$857 and UP       RAMS     \$234 and UP     \$97 and UP     \$323 and UP     \$108 and UP     \$36 and UP       EWES OVER 2 YRS.     \$78 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES 1 TO 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP     \$36 and UP       LAMBS UNDER 1 YR.     \$126 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$238 and UP     \$79 and UP       MGORA BUCKS     \$173 and UP     \$58 and UP     \$238 and UP     \$23 and UP       ANGORA OTHERS     \$50 and UP     \$17 and UP     \$69 and UP     \$23 and UP       COMMON BUCKS     \$173 and UP     \$25 and UP     \$23 and UP     \$23 and UP       GOATS OTHER     \$76 and UP     \$25 and UP     \$69 and UP     \$23 and UP       MLK GOATS     \$108 and UP     \$36 and UP     \$36 and UP   | COWS                   | \$1,770 and UP | \$590 and UP | \$2,443 and UP | \$814 and UP  |  |
| BULLS     \$1,863 and UP     \$621 and UP     \$2,571 and UP     \$857 and UP       CALF-OPERATION ONLY     \$292 and UP     \$97 and UP     \$97 and UP     \$97 and UP       #S*     #SEEP     ************************************  | HEIFERS                | \$1,384 and UP | \$461 and UP | \$1,910 and UP | \$637 and UP  |  |
| CALF-OPERATION ONLY     \$292 and UP     \$97 and UP       "S"     SHEEP       RAMS     \$234 and UP     \$78 and UP     \$323 and UP     \$108 and UP       EWES OVER 2 YRS.     \$76 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES 1 TO 2 YRS.     \$76 and UP     \$25 and UP     \$174 and UP     \$58 and UP       LAMBS UNDER 1 YR.     \$126 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$238 and UP     \$79 and UP       ANGORA BUCKS     \$173 and UP     \$58 and UP     \$238 and UP     \$79 and UP       ANGORA OTHERS     \$50 and UP     \$17 and UP     \$69 and UP     \$23 and UP       COMMON BUCKS     \$212 and UP     \$71 and UP     \$69 and UP     \$23 and UP       GOATS     \$108 and UP     \$25 and UP     \$69 and UP     \$23 and UP       MILK GOATS     \$108 and UP     \$36 and UP     \$60 and UP     \$23 and UP       MULES     \$765 and UP     \$17 and UP     \$352 and UP     \$352 and UP       MULES     \$765 and UP     \$255 and UP   | CALVES                 | \$765 and UP   | \$255 and UP |                |               |  |
| "S" SHEEP       RAMS     \$234 and UP     \$78 and UP     \$323 and UP     \$108 and UP       EWES OVER 2 YRS.     \$78 and UP     \$26 and UP     \$108 and UP     \$36 and UP       EWES 1 TO 2 YRS.     \$76 and UP     \$25 and UP     \$108 and UP     \$36 and UP       LAMBS UNDER 1 YR.     \$126 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$238 and UP     \$79 and UP       ANGORA BUCKS     \$173 and UP     \$17 and UP     \$69 and UP     \$23 and UP       COMMON BUCKS     \$212 and UP     \$71 and UP     \$69 and UP     \$23 and UP       GOATS     \$76 and UP     \$25 and UP     \$69 and UP     \$23 and UP       MULES     \$76 and UP     \$108 and UP     \$100 a  | BULLS                  | \$1,863 and UP | \$621 and UP | \$2,571 and UP | \$857 and UP  |  |
| RAMS   \$234 and UP   \$78 and UP   \$323 and UP   \$108 and UP     EWES OVER 2 YRS.   \$76 and UP   \$26 and UP   \$108 and UP   \$36 and UP     EWES 1 TO 2 YRS.   \$76 and UP   \$25 and UP   \$174 and UP   \$58 and UP     LAMBS UNDER 1 YR.   \$126 and UP   \$13 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$174 and UP   \$58 and UP     MGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$79 and UP     ANGORA BUCKS   \$173 and UP   \$17 and UP   \$69 and UP   \$23 and UP     COMMON BUCKS   \$212 and UP   \$71 and UP   \$69 and UP   \$23 and UP     COMMON OTHERS   \$76 and UP   \$25 and UP   \$23 and UP   \$23 and UP     MILK GOATS   \$108 and UP   \$36 and UP   \$23 and UP   \$24 and UP   \$100 and UP   \$352 and UP     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$352 and UP   \$33 and UP     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$33 and UP     MULES   \$73 and UP   \$24 and UP   \$100 and UP   \$33 and UP   | CALF-OPERATION ONLY    | \$292 and UP   | \$97 and UP  |                |               |  |
| EWES OVER 2 YRS.   \$78 and UP   \$26 and UP   \$108 and UP   \$36 and UP     EWES 1 TO 2 YRS.   \$76 and UP   \$25 and UP   \$174 and UP   \$58 and UP     LAMBS UNDER 1 YR.   \$126 and UP   \$13 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$238 and UP   \$79 and UP     ANGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$79 and UP     ANGORA OTHERS   \$50 and UP   \$17 and UP   \$69 and UP   \$23 and UP     COMMON BUCKS   \$212 and UP   \$71 and UP   \$69 and UP   \$23 and UP     GOATS   \$108 and UP   \$25 and UP   \$23 and UP   \$20 and UP     MILK GOATS   \$108 and UP   \$36 and UP   \$25 and UP   \$25 and UP     MILK GOATS   \$108 and UP   \$36 and UP   \$352 and UP   \$352 and UP     MUES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$352 and UP     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$33 and UP     BOARS   \$73 and UP   \$2  |                        | " S '          | ' SHEEP      |                |               |  |
| EWES 1 TO 2 YRS.   \$76 and UP   \$25 and UP     LAMBS UNDER 1 YR.   \$126 and UP   \$42 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$174 and UP   \$58 and UP     WETHERS   \$40 and UP   \$13 and UP   \$174 and UP   \$58 and UP     MGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$79 and UP     ANGORA OTHERS   \$50 and UP   \$17 and UP   \$69 and UP   \$23 and UP     COMMON BUCKS   \$212 and UP   \$71 and UP   \$69 and UP   \$23 and UP     COMMON OTHERS   \$76 and UP   \$25 and UP   \$25 and UP   \$23 and UP     MILK GOATS   \$108 and UP   \$36 and UP   \$36 and UP   \$36 and UP     GOATS OTHER   \$50 and UP   \$17 and UP   \$352 and UP   \$352 and UP     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$352 and UP     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$352 and UP     BOARS   \$73 and UP   \$24 and UP   \$100 and UP   \$33  | RAMS                   | \$234 and UP   | \$78 and UP  | \$323 and UP   | \$108 and UP  |  |
| LAMBS UNDER 1 YR.     \$126 and UP     \$42 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$174 and UP     \$58 and UP       WETHERS     \$40 and UP     \$13 and UP     \$13 and UP     \$13 and UP     \$13 and UP     \$238 and UP     \$79 and UP       ANGORA BUCKS     \$173 and UP     \$58 and UP     \$238 and UP     \$79 and UP       ANGORA OTHERS     \$50 and UP     \$17 and UP     \$69 and UP     \$23 and UP       COMMON BUCKS     \$212 and UP     \$71 and UP     \$69 and UP     \$23 and UP       COMMON OTHERS     \$76 and UP     \$25 and UP     \$69 and UP     \$23 and UP       MILK GOATS     \$108 and UP     \$36 and UP     \$36 and UP     \$25 and UP       MULES     \$108 and UP     \$17 and UP     \$36 and UP     \$35 and UP       MULES     \$108 and UP     \$25 and UP     \$1,056 and UP     \$352 and UP       MULES     \$76 and UP     \$255 and UP     \$1,056 and UP     \$33 and UP       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS  | EWES OVER 2 YRS.       | \$78 and UP    | \$26 and UP  | \$108 and UP   | \$36 and UP   |  |
| WETHERS     \$40 and UP     \$13 and UP       "G"     GOATS       ANGORA BUCKS     \$173 and UP     \$58 and UP     \$238 and UP     \$79 and UP       ANGORA OTHERS     \$50 and UP     \$17 and UP     \$69 and UP     \$23 and UP       COMMON BUCKS     \$212 and UP     \$71 and UP     \$69 and UP     \$23 and UP       COMMON OTHERS     \$76 and UP     \$25 and UP         MILK GOATS     \$108 and UP     \$36 and UP         GOATS OTHER     \$50 and UP     \$17 and UP         HORSES, DONKEYS AND     \$108 and UP     \$255 and UP         MULES     \$765 and UP     \$255 and UP       \$352 and UP       MULES     \$765 and UP     \$255 and UP     \$1,056 and UP     \$352 and UP       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS     \$110 and UP     \$37 and UP     \$151 and UP     \$50 and UP       HOGS OVER 1 YR     \$61 and UP     \$20 and UP     \$84 and UP     \$28 and UP  | EWES 1 TO 2 YRS.       | \$76 and UP    | \$25 and UP  |                |               |  |
| "G" GOATSANGORA BUCKS\$173 and UP\$58 and UP\$238 and UP\$79 and UPANGORA OTHERS\$50 and UP\$17 and UP\$69 and UP\$23 and UPCOMMON BUCKS\$212 and UP\$71 and UP\$69 and UP\$23 and UPCOMMON OTHERS\$76 and UP\$25 and UP\$108 and UP\$36 and UPMILK GOATS\$108 and UP\$36 and UP\$17 and UPGOATS OTHER\$50 and UP\$17 and UPHORSES, DONKEYS AND\$765 and UP\$17 and UPMULES\$765 and UP\$255 and UP\$1,056 and UP\$352 and UP\$255 and UP\$1,056 and UP\$352 and UPHORSES, DONKEYS AND\$765 and UP\$24 and UP\$100 and UP\$33 and UPBOARS\$73 and UP\$24 and UP\$100 and UP\$33 and UPBREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP  | LAMBS UNDER 1 YR.      | \$126 and UP   | \$42 and UP  | \$174 and UP   | \$58 and UP   |  |
| ANGORA BUCKS   \$173 and UP   \$58 and UP   \$238 and UP   \$79 and UP     ANGORA OTHERS   \$50 and UP   \$17 and UP   \$69 and UP   \$23 and UP     COMMON BUCKS   \$212 and UP   \$71 and UP   \$69 and UP   \$23 and UP     COMMON OTHERS   \$76 and UP   \$25 and UP   \$70 and UP   \$23 and UP     MILK GOATS   \$108 and UP   \$36 and UP   \$25 and UP   \$352 and UP   \$353 and UP   \$353 and UP   \$35 and UP   | WETHERS                | \$40 and UP    | \$13 and UP  |                |               |  |
| ANGORA OTHERS\$50 and UP\$17 and UP\$69 and UP\$23 and UPCOMMON BUCKS\$212 and UP\$71 and UPCOMMON OTHERS\$76 and UP\$25 and UPMILK GOATS\$108 and UP\$36 and UPGOATS OTHER\$50 and UP\$17 and UP"H" HORSESHORSES, DONKEYS AND<br>MULESMULES\$765 and UP\$255 and UP\$765 and UP\$255 and UP\$1,056 and UP\$352 and UP\$255 and UPBOARS\$73 and UP\$24 and UPBREEDING SOWS\$110 and UP\$37 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$20 and UP\$24 and UP\$24 and UP\$20 and UP\$24 and UP\$25 and UP\$20 and UP\$24 and UP\$28 and UP   |                        | " G '          | ' GOATS      |                |               |  |
| COMMON BUCKS   \$212 and UP   \$71 and UP     COMMON OTHERS   \$76 and UP   \$25 and UP     MILK GOATS   \$108 and UP   \$36 and UP     GOATS OTHER   \$50 and UP   \$17 and UP     MULES   \$765 and UP   \$17 and UP <b>* H * H</b> <  | ANGORA BUCKS           | \$173 and UP   | \$58 and UP  | \$238 and UP   | \$79 and UP   |  |
| COMMON OTHERS   \$76 and UP   \$25 and UP     MILK GOATS   \$108 and UP   \$36 and UP     GOATS OTHER   \$50 and UP   \$17 and UP     "HORSES, DONKEYS AND     MULES   \$765 and UP   \$255 and UP     \$765 and UP   \$255 and UP   \$1,056 and UP     BOARS   \$73 and UP   \$24 and UP     BREEDING SOWS   \$110 and UP   \$37 and UP     \$103 and UP   \$20 and UP   \$84 and UP  | ANGORA OTHERS          | \$50 and UP    | \$17 and UP  | \$69 and UP    | \$23 and UP   |  |
| MILK GOATS   \$108 and UP   \$36 and UP     GOATS OTHER   \$50 and UP   \$17 and UP     "H Reset     HORSES, DONKEYS AND     MULES   \$765 and UP   \$255 and UP   \$1,056 and UP   \$352 and UP     BOARS   \$73 and UP   \$24 and UP   \$100 and UP   \$33 and UP     BREEDING SOWS   \$110 and UP   \$37 and UP   \$151 and UP   \$50 and UP     HOGS OVER 1 YR   \$61 and UP   \$20 and UP   \$84 and UP   \$28 and UP   | COMMON BUCKS           | \$212 and UP   | \$71 and UP  |                |               |  |
| GOATS OTHER     \$50 and UP     \$17 and UP       "HORSES, DONKEYS AND<br>MULES       \$765 and UP     \$255 and UP     \$1,056 and UP     \$352 and UP       "P" SWINE     "     \$33 and UP     \$33 and UP       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS     \$110 and UP     \$37 and UP     \$151 and UP     \$50 and UP       HOGS OVER 1 YR     \$61 and UP     \$20 and UP     \$84 and UP     \$28 and UP  | COMMON OTHERS          | \$76 and UP    | \$25 and UP  |                |               |  |
| "H" HORSES, DONKEYS AND<br>MULES     \$765 and UP     \$255 and UP     \$1,056 and UP     \$352 and UP       "P" SWINE     "SWINE     "Stand UP     \$100 and UP     \$33 and UP       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS     \$110 and UP     \$37 and UP     \$151 and UP     \$50 and UP       HOGS OVER 1 YR     \$61 and UP     \$20 and UP     \$84 and UP     \$28 and UP   | MILK GOATS             | \$108 and UP   | \$36 and UP  |                |               |  |
| HORSES, DONKEYS AND<br>MULES     \$765 and UP     \$255 and UP     \$1,056 and UP     \$352 and UP       "P"     SWINE       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS     \$110 and UP     \$37 and UP     \$151 and UP     \$50 and UP       HOGS OVER 1 YR     \$61 and UP     \$20 and UP     \$84 and UP     \$28 and UP   | GOATS OTHER            | \$50 and UP    | \$17 and UP  |                |               |  |
| MULES     \$765 and UP     \$255 and UP     \$1,056 and UP     \$352 and UP       "P"     SWINE     SW   | "H" HORSES             |                |              |                |               |  |
| "P" SWINE       BOARS     \$73 and UP     \$24 and UP     \$100 and UP     \$33 and UP       BREEDING SOWS     \$110 and UP     \$37 and UP     \$151 and UP     \$50 and UP       HOGS OVER 1 YR     \$61 and UP     \$20 and UP     \$84 and UP     \$28 and UP  |                        | \$765 and UD   | ¢255 and UD  | \$1 056 and UD | \$352 and LID |  |
| BOARS\$73 and UP\$24 and UP\$100 and UP\$33 and UPBREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP  |                        |                |              | φ1,000 and UP  |               |  |
| BREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP  | BOARS                  |                |              | \$100 and LIP  | \$33 and LIP  |  |
| HOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP   |                        |                |              |                |               |  |
|  |                        |                |              |                |               |  |
| אריאטראר איז אוווער אוויער אוויער אוויער אוו   | HOGS UNDER 1 YR        | \$38 and UP    | \$13 and UP  | \$53 and UP    | \$17 and UP   |  |

| MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES |                 |                   |                 |                  |  |
|---|-----------------|-------------------|-----------------|------------------|--|
|   | PURSUANT TO SEC | TION 7-36-21 NMSA | A 1978          |                  |  |
|   | COMMER          | RCIAL             | REGISTE         | REGISTERED       |  |
|   | MARKET<br>VALUE | TAXABLE<br>VALUE  | MARKET<br>VALUE | TAXABLE<br>VALUE |  |
|   | " B             | " BISON           |                 |                  |  |
| COWS 3 YRS. & OVER  | \$1,889 and UP  | \$630 and UP      |                 |                  |  |
| HEIFERS 1 TO 3 YRS  | \$1,370 and UP  | \$457 and UP      |                 |                  |  |
| HEIFER CALVES   | \$1,025 and UP  | \$342 and UP      |                 |                  |  |
| BULL CALVES   | \$1,300 and UP  | \$433 and UP      |                 |                  |  |
| BULLS   | \$2,712 and UP  | \$904 and UP      |                 |                  |  |
|   | " R "           | RATITES           |                 |                  |  |
| BREEDING FEMALES  | \$100 and UP    | \$33 and UP       |                 |                  |  |
| BREEDING MALES  | \$100 and UP    | \$33 and UP       |                 |                  |  |
| SLAUGHTER   | \$100 and UP    | \$33 and UP       |                 |                  |  |
| " A " ALPACA & " L " LLAMAS (ALL CAMELIDS)                |                 |                   |                 |                  |  |
| ALPACA – MALE   | \$100 and UP    | \$33 and UP       | \$138 and UP    | \$46 and UP      |  |
| ALPACA – FEMALE   | \$100 and UP    | \$33 and UP       | \$138 and UP    | \$46 and UP      |  |
| LLAMAS  | \$100 and UP    | \$33 and UP       |                 |                  |  |
| "Y "Yaks  |                 |                   |                 |                  |  |
| COWS  | \$651 and UP    | \$217 and UP      |                 |                  |  |
| HEIFERS   | \$629 and UP    | \$210 and UP      |                 |                  |  |
| HEIFERS CALVES  | \$537 and UP    | \$179 and UP      |                 |                  |  |
| BULLS   | \$933 and UP    | \$311 and UP      |                 |                  |  |