

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

P.T.D. GENERAL ORDER NO. 22 - 20

November 22, 2022

**GRAZING LAND CARRYING CAPACITIES AND LIVESTOCK VALUES
FOR TAX YEAR 2023**

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, 2nd 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.

Example: 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 4 of this order. 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). 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 are fancy show stock and other animals that have additional value because of bloodlines and breeding. 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 grazing 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 2023, 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. 22 – 20.

Done this 22nd day of November 2022, at Santa Fe, New Mexico.

Santiago Chavez, Director
Property Tax Division

TAX YEAR 2023

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Bernalillo	All One Class	8
Catron	All One Class	9
Chaves	A	10
Chaves	B	9
Chaves	C	7
Chaves	D	8
Chaves	E	9
Cibola	All One Class	7
Colfax	A	11
Colfax	B	7
Colfax	C	14
Curry	All One Class	14
DeBaca	All One Class	13 ½
Dona Ana	All One Class	6
Eddy	A	10
Eddy	B	5
Eddy	C	4
Eddy	D	6
Eddy	E	10
Eddy	F	7
Grant	A	8
Grant	B	12
Guadalupe	All One Class	12
Harding	A	12 ½
Harding	B	15
Harding	C	12 ½
Harding	D	15
Harding	E	12 ½
Hidalgo	All One Class	10
Lea	A	11
Lea	B	15
Lea	C	13
Lea	D	7
Lincoln	All One Class	11

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Los Alamos		
Luna	A	7
Luna	B	6
Luna	C	9
Luna	D	9
McKinley	All One Class	7
Mora	All One Class	13 ½
Otero	A	4
Otero	B	11
Otero	C	4
Otero	D	11
Otero	E	8
Otero	F	4
Otero	G	12
Quay	A	24
Quay	B	20
Quay	C	14
Quay	D	9
Rio Arriba	All One Class	13 ½
Roosevelt	A	10
Roosevelt	B	14
Roosevelt	C	10
Roosevelt	D	10
Sandoval	All One Class	8
San Juan	All One Class	7
San Miguel	A	9
San Miguel	B	10
San Miguel	C	12
Santa Fe	A	8
Santa Fe	B	12
Sierra	A	9
Sierra	B	7
Sierra	C	5
Socorro	A	9
Socorro	B	8
Socorro	C	5
Socorro	D	8
Socorro	E	10
Taos	A	6
Taos	B	8

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Taos	C	4
Torrance	All One Class	11
Union	All One Class	15
Valencia	All One Class	7

TAX YEAR 2023
MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES
PURSUANT TO SECTION 7-36-21 NMSA 1978

	COMMERCIAL		REGISTERED	
	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE
“ C ” CATTLE				
COWS	\$612 and UP	\$204 and UP	\$845 and UP	\$282 and UP
HEIFERS (from 18 mos.)	\$714 and UP	\$238 and UP	\$986 and UP	\$329 and UP
STEERS (from 12 mos.)	\$839 and UP	\$280 and UP		
HEIFER CALVES	\$566 and UP	\$189 and UP	\$782 and UP	\$261 and UP
STEER CALVES	\$765 and UP	\$255 and UP		
BULLS	\$1,159 and UP	\$386 and UP	\$1,599 and UP	\$533 and UP
“ D ” DAIRY CATTLE				
COWS	\$952 and UP	\$317 and UP	\$1,314 and UP	\$438 and UP
HEIFERS	\$671 and UP	\$224 and UP	\$926 and UP	\$309 and UP
CALVES	\$413 and UP	\$138 and UP		
BULLS	\$1,313 and UP	\$438 and UP	\$1,812 and UP	\$604 and UP
CALF-OPERATION ONLY	\$234 and UP	\$78 and UP		
“ S ” SHEEP				
RAMS	\$255 and UP	\$85 and UP	\$352 and UP	\$117 and UP
EWES OVER 2 YRS.	\$96 and UP	\$32 and UP	\$132 and UP	\$44 and UP
EWES 1 TO 2 YRS.	\$115 and UP	\$38 and UP		
LAMBS UNDER 1 YR.	\$108 and UP	\$36 and UP	\$149 and UP	\$50 and UP
WETHERS	\$40 and UP	\$13 and UP		
“ G ” GOATS				
ANGORA BUCKS	\$198 and UP	\$66 and UP	\$273 and UP	\$91 and UP
ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$245 and UP	\$82 and UP		
COMMON OTHERS	\$98 and UP	\$33 and UP		
MILK GOATS	\$132 and UP	\$44 and UP		
GOATS OTHER	\$50 and UP	\$17 and UP		
“ H ” HORSES				
HORSES, DONKEYS AND MULES	\$765 and UP	\$255 and UP	\$1,056 and UP	\$352 and UP
“ P ” SWINE				
BOARS	\$84 and UP	\$28 and UP	\$116 and UP	\$39 and UP
BREEDING SOWS	\$152 and UP	\$51 and UP	\$210 and UP	\$70 and UP
HOGS OVER 1 YR	\$109 and UP	\$36 and UP	\$151 and UP	\$50 and UP
HOGS UNDER 1 YR	\$82 and UP	\$27 and UP	\$113 and UP	\$38 and UP

**MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES
PURSUANT TO SECTION 7-36-21 NMSA 1978**

	COMMERCIAL		REGISTERED	
	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE
“ B ” BISON				
COWS 3 YRS. & OVER	\$1,500 and UP	\$500 and UP		
HEIFERS 1 TO 3 YRS	\$1,400 and UP	\$467 and UP		
HEIFER CALVES	\$900 and UP	\$300 and UP		
BULL CALVES	\$1,100 and UP	\$367 and UP		
BULLS	\$1,900 and UP	\$633 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		