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November 30, 2020

New Mexico County Assessors – PTD Order No. 20-124

RE: Grazing Land Carrying Capacities and Livestock Values for the 2021 tax year.

Dear Assessors:

Enclosed is the order for the Grazing Land Carrying Capacities and Livestock Values for the tax year 2021.

If you have any questions, please feel free to contact Phillip Sena at (505) 827-0898.

Sincerely,

A handwritten signature in black ink, appearing to read "Santiago Chavez". The signature is written in a cursive style and is positioned above the printed name and title.

Santiago Chavez, Director
Property Tax Division

SC/tb

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

P.T.D. GENERAL ORDER NO. 20-124

November 30, 2020

**GRAZING LAND CARRYING CAPACITIES AND LIVESTOCK VALUES
FOR TAX YEAR 2021**

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".

FOR THE TAX YEAR 2021, 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. 20-124.

Done this 30th day of November 2020, at Santa Fe, New Mexico.



Santiago Chavez, Director
Property Tax Division

TAX YEAR 2021

<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

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Lincoln	All One Class	11
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

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Taos	B	8
Taos	C	4
Torrance	All One Class	11
Union	All One Class	15
Valencia	All One Class	7

TAX YEAR 2021
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	\$496 and UP	\$165 and UP	\$684 and UP	\$228 and UP
HEIFERS (from 18 mos.)	\$591 and UP	\$197 and UP	\$815 and UP	\$271 and UP
STEERS (from 12 mos.)	\$720 and UP	\$240 and UP		
HEIFER CALVES	\$484 and UP	\$161 and UP	\$668 and UP	\$222 and UP
STEER CALVES	\$653 and UP	\$217 and UP		
BULLS	\$1,063 and UP	\$354 and UP	\$1,467 and UP	\$489 and UP
" D " DAIRY CATTLE				
COWS	\$770 and UP	\$256 and UP	\$925 and UP	\$308 and UP
HEIFERS	\$430 and UP	\$143 and UP	\$751 and UP	\$250 and UP
CALVES	\$264 and UP	\$88 and UP		
BULLS	\$1,205 and UP	\$401 and UP	\$1,459 and UP	\$486 and UP
CALF-OPERATION ONLY	\$228 and UP	\$76 and UP		
" S " SHEEP				
RAMS	\$225 and UP	\$85 and UP	\$177 and UP	\$59 and UP
EWES OVER 2 YRS.	\$66 and UP	\$22 and UP	\$75 and UP	\$25 and UP
EWES 1 TO 2 YRS.	\$62 and UP	\$20 and UP		
LAMBS UNDER 1 YR.	\$89 and UP	\$29 and UP	\$110 and UP	\$37 and UP
WETHERS	\$40 and UP	\$13 and UP		
" G " GOATS				
ANGORA BUCKS	\$169 and UP	\$56 and UP	\$218 and UP	\$73 and UP
ANGORA OTHERS	\$51 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$204 and UP	\$68 and UP		
COMMON OTHERS	\$82 and UP	\$27 and UP		
MILK GOATS	\$90 and UP	\$30 and UP		
GOATS OTHER	\$50 and UP	\$16 and UP		
" H " HORSES				
HORSES, DONKEYS AND MULES	\$765 and UP	\$255 and UP	\$1,000 and UP	\$333 and UP
" P " SWINE				
BOARS	\$27 and UP	\$9 and UP	\$55 and UP	\$18 and UP
BREEDING SOWS	\$68 and UP	\$22 and UP	\$98 and UP	\$33 and UP
HOGS OVER 1 YR	\$79 and UP	\$26 and UP	\$104 and UP	\$35 and UP
HOGS UNDER 1 YR	\$45 and UP	\$15 and UP	\$59 and UP	\$20 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	\$1500 and UP	\$500 and UP		
HEIFERS 1-3 YRS	\$1,400 and UP	\$467 and UP		
HEIFER CALVES	\$900 and UP	\$333 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	\$800 and UP	\$267 and UP
ALPACA – FEMALE	\$100 and UP	\$33 and UP	\$800 and UP	\$267 and UP
LLAMAS	\$100 and UP	\$33 and UP		
" Y " Yaks				
COWS	\$651 and UP	\$217 and UP		
HEIFERS	\$629 and UP	\$209 and UP		
HEIFERS CALVES	\$537 and UP	\$176 and UP		
BULLS	\$933 and UP	\$311 and UP		