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. <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 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

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

TAX YEAR 2023

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER</u> <u>SECTION</u>
Bernalillo	All One Class	8
Catron	All One Class	9
Chaves	А	10
Chaves	В	9
Chaves	С	7
Chaves	D	8
Chaves	E	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	А	10
Eddy	В	5
Eddy	С	4
Eddy	D	6
Eddy	Ε	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	Ε	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

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

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

MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES PURSUANT TO SECTION 7-36-21 NMSA 1978 COMMERCIAL REGISTERED MARKET TAXABLE MARKET TAXABLE VALUE VALUE VALUE COWS S612 and UP S204 and UP S828 and UP S828 and UP S828 and UP STEERS (from 18 mos.) \$714 and UP \$2204 and UP S782 and UP \$2201 and UP STEER CALVES \$566 and UP \$255 and UP STEER CALVES \$766 and UP \$255 and UP STEER CALVES \$70 PAIRY CATTLE COWS \$952 and UP \$11,314 and UP \$438 and UP STEER CALVES \$413 and UP \$138 and UP \$1,313 and UP \$1,313 and UP \$1,812 and UP \$44 and UP CALVES \$138 and UP		TAX	(EAR 2023			
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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 HORSES, DONKEYS AND MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP 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	ANGORA BUCKS	\$198 and UP	\$66 and UP	\$273 and UP	\$91 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 "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	ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP	
MILK GOATS \$132 and UP \$44 and UP GOATS OTHER \$50 and UP \$17 and UP "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	COMMON BUCKS	\$245 and UP	\$82 and UP			
GOATS OTHER \$50 and UP \$17 and UP "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	COMMON OTHERS	\$98 and UP	\$33 and UP			
"H" 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	MILK GOATS	\$132 and UP	\$44 and UP			
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	GOATS OTHER	\$50 and UP	\$17 and UP			
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						
"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		\$765 and LIP	\$255 and LID	\$1.056 and UP	\$352 and UD	
BOARS\$84 and UP\$28 and UP\$116 and UP\$39 and UPBREEDING SOWS\$152 and UP\$51 and UP\$210 and UP\$70 and UPHOGS OVER 1 YR\$109 and UP\$36 and UP\$151 and UP\$50 and UP				ψ1,000 and OF		
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	BOARS			\$116 and LIP	\$39 and LIP	
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 SEC	TION 7-36-21 NMSA	A 1978		
	COMMER	RCIAL	REGISTERED		
	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE	
	"В	" 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			