LIVESTOCK
DECLARATION OF DISPOSAL

Gus Martinez, NMCA
County Assessor

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

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Pursuant to Section 7-36-21 NMSA, all livestock located in the State of New Mexico on January 1st of the tax year shall be valued for property taxation purposes as of January 1st. All livestock brought into the state and located there for more than twenty days subsequent to January 1st shall be valued for property tax purposes as of the first day of the month following the month in which they have remained in the state for more than twenty days.

The owner of livestock subject to valuation for property taxation purposes shall report the livestock for valuation to the county assessor of the county in which they are located on the valuation date specified.

Any importation or movement report made by the Livestock Board under the provisions of Section 7-38-45 NMSA 1978, relieves the owner of livestock of his responsibility to report the livestock covered by the Livestock Boards report.

Any person who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under Section 7-36-21 is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars ($1,000).

Any person who fails to make a report required of him under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which he failed to make the required report.

I DO AFFIRM AND DECLARE THAT LIVESTOCK I OWNED AND BEING ASSESSED ON IS LIVESTOCK ACCOUNT #:_____

ARE NO LONGER IN MY POSSESSION AS OF THE FOLLOWING DATE:_____

I further affirm and declare the livestock formerly in my possession were disposed of for the following reason:

_____

_____

(PLEASE ATTACH DOCUMENTATION AND EVIDENCE)

PHONE: _____

ASSESSED OWNER NAME (PLEASE PRINT): _____

OWNER OR AGENT SIGNATURE: _____ **DATE:** _____