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, 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.

<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 26th 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> <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> <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				
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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 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 * H * H <	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 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 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 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 VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE 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			