TAX YEAR 2016

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	$896 and UP	$299 and UP	$1,236 and UP	$412 and UP
HEIFERS	$1,070 and UP	$357 and UP	$1,477 and UP	$492 and UP
STEERS	$1,186 and UP	$395 and UP		
HEIFER CALVES	$924 and UP	$308 and UP	$1,275 and UP	$425 and UP
STEER CALVES	$1,125 and UP	$375 and UP		
BULLS	$1,694 and UP	$565 and UP	$2,338 and UP	$779 and UP
	" D " DAIRY CATTLE			
COWS	$1,450 and UP	$483 and UP	$2,001 and UP	$667 and UP
HEIFERS	$967 and UP	$322 and UP	$1,334 and UP	$445 and UP
CALVES	$827 and UP	$276 and UP		
BULLS	$1,920 and UP	$640 and UP	$2,650 and UP	$883 and UP
CALF-OPERATION ONLY	$511 and UP	$170 and UP		
	" S " SHEEP			
RAMS	$170 and UP	$57 and UP	$235 and UP	$78 and UP
EWES OVER 2 YRS.	$60 and UP	$20 and UP	$83 and UP	$28 and UP
EWES 1 TO 2 YRS.	$67 and UP	$22 and UP		
LAMBS UNDER 1 YR.	$92 and UP	$31 and UP	$127 and UP	$42 and UP
WETHERS	$40 and UP	$13 and UP		
	" G " GOATS			
ANGORA BUCKS	$140 and UP	$47 and UP	$193 and UP	$64 and UP
ANGORA OTHERS	$50 and UP	$17 and UP	$69 and UP	$23 and UP
COMMON BUCKS	$175 and UP	$58 and UP		
COMMON OTHERS	$73 and UP	$24 and UP		
MILK GOATS	$85 and UP	$28 and UP	$117 and UP	$39 and UP
GOATS OTHER	$50 and UP	$17 and UP	$69 and UP	$23 and UP
	" H " HORSES			
HORSES	$400 and UP	$133 and UP	$1,000 and UP	$333 and UP
	" P " SWINE			
BOARS	$32 and UP	$11 and UP	$44 and UP	$15 and UP
BREEDING SOWS	$79 and UP	$26 and UP	$109 and UP	$36 and UP
HOGS OVER 1 YR	$72 and UP	$24 and UP	$99 and UP	$33 and UP
HOGS UNDER 1 YR	$41 and UP	$14 and UP	$57 and UP	$19 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	$1,700 and UP	$567 and UP		
HEIFERS 1-3 YRS	$1,600 and UP	$533 and UP		
HEIFER CALVES	$1,300 and UP	$433 and UP		
BULL CALVES	$1,500 and UP	$500 and UP		
BULLS	$2,300 and UP	$767 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			
ALPACA - MALE	$500 and UP	$167 and UP	$1000 and UP	$333 and UP
ALPACA - FEMALE	$500 and UP	$167 and UP	$1000 and UP	$333 and UP
LLAMAS	$100 and UP	$33 and UP		

TAX YEAR 2015

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	$784 and UP	$261 and UP	$1081 and UP	$360 and UP
HEIFERS	$874 and UP	$291 and UP	$1206 and UP	$402 and UP
STEERS	$995 and UP	$332 and UP		
HEIFER CALVES	$737 and UP	$246 and UP	$1017 and UP	$339 and UP
STEER CALVES	$924 and UP	$308 and UP		
BULLS	$1430 and UP	$477 and UP	$1973 and UP	$658 and UP
		" D " DAIRY CATTLE		
COWS	$1325 and UP	$442 and UP	$1,789 and UP	$596 and UP
HEIFERS	$737 and UP	$246 and UP	$995 and UP	$332 and UP
CALVES	$553 and UP	$184 and UP	$747 and UP	$249 and UP
BULLS	$1621 and UP	$540 and UP	$2185 and UP	$729 and UP
CALF-OPERATION ONLY	$332 and UP	$111 and UP	$448 and UP	$149 and UP
		" S " SHEEP		
RAMS	$170 and UP	$57 and UP	$510 and UP	$170 and UP
EWES OVER 2 YRS.	$43 and UP	$14 and UP	$129 and UP	$43 and UP
EWES 1 TO 2 YRS.	$61 and UP	$20 and UP		
LAMBS UNDER 1 YR.	$88 and UP	$29 and UP	$264 and UP	$88 and UP
WETHERS	$40 and UP	$13 and UP		
		" G " GOATS		
ANGORA BUCKS	$129 and UP	$43 and UP	$387 and UP	$29 and UP
ANGORA OTHERS	$50 and UP	$17 and UP	$150 and UP	$50 and UP
COMMON BUCKS	$120 and UP	$40 and UP		
COMMON OTHERS	$50 and UP	$17 and UP		
MILK GOATS	$67 and UP	$22 and UP	$201 and UP	$67 and UP
GOATS OTHER	$50 and UP	$17 and UP	$150 and UP	$50 and UP
		" H " HORSES		
HORSES	$400 and UP	$133 and UP	$1,000 and UP	$333 and UP
		" P " SWINE		
BOARS	$30 and UP	$10 and UP	$60 and UP	$20 and UP
BREEDING SOWS	$138 and UP	$46 and UP	$220 and UP	$73 and UP
HOGS OVER 1 YR	$80 and UP	$27 and UP	$160 and UP	$53 and UP
HOGS UNDER 1 YR	$40 and UP	$13 and UP	$80 and UP	$27 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	$1300 and UP	$433 and UP		
HEIFERS 1-3 YRS	$1400 and UP	$467 and UP		
HEIFER CALVES	$1200 and UP	$400 and UP		
BULL CALVES	$1300 and UP	$433 and UP		
BULLS	$2200 and UP	$733 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			
ALPACA - MALE	$500 and UP	$167 and UP	$1000 and UP	$333 and UP
ALPACA - FEMALE	$500 and UP	$167 and UP	$1000 and UP	$333 and UP
LLAMAS	$100 and UP	$33 and UP		

TAX YEAR 2014

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	$610 and UP	$203 and UP	$840 and UP	$280 and UP
HEIFERS	$650 and UP	$217 and UP	$900 and UP	$300 and UP
STEERS	$760 and UP	$253 and UP		
HEIFER CALVES	$540 and UP	$180 and UP	$750 and UP	$250 and UP
STEER CALVES	$710 and UP	$237 and UP		
BULLS	$1150 and UP	$383 and UP	$1590 and UP	$530 and UP
		" D " DAIRY CATTLE		
COWS	$1080 and UP	$360 and UP	$1,458 and UP	$486 and UP
HEIFERS	$530 and UP	$177 and UP	$716 and UP	$239 and UP
CALVES	$420 and UP	$140 and UP	$567 and UP	$189 and UP
BULLS	$1300 and UP	$433 and UP	$1755 and UP	$585 and UP
CALF-OPERATION ONLY	$210 and UP	$70 and UP	$284 and UP	$95 and UP
		" S " SHEEP		
RAMS	$140 and UP	$47 and UP	$420 and UP	$140 and UP
EWES OVER 2 YRS.	$30 and UP	$10 and UP	$90 and UP	$30 and UP
EWES 1 TO 2 YRS.	$40 and UP	$13 and UP		
LAMBS UNDER 1 YR.	$50 and UP	$17 and UP	$150 and UP	$50 and UP
WETHERS	$40 and UP	$13 and UP		
		" G " GOATS		
ANGORA BUCKS	$100 and UP	$33 and UP	$300 and UP	$100 and UP
ANGORA OTHERS	$50 and UP	$17 and UP	$150 and UP	$50 and UP
COMMON BUCKS	$120 and UP	$40 and UP		
COMMON OTHERS	$50 and UP	$17 and UP		
MILK GOATS	$60 and UP	$20 and UP	$180 and UP	$60 and UP
GOATS OTHER	$50 and UP	$17 and UP	$150 and UP	$50 and UP
		" H " HORSES		
HORSES	$300 and UP	$100 and UP	$760 and UP	$253 and UP
		" P " SWINE		
BOARS	$30 and UP	$10 and UP	$60 and UP	$20 and UP
BREEDING SOWS	$110 and UP	$37 and UP	$220 and UP	$73 and UP
HOGS OVER 1 YR	$80 and UP	$27 and UP	$160 and UP	$53 and UP
HOGS UNDER 1 YR	$40 and UP	$13 and UP	$80 and UP	$27 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	$1200 and UP	$400 and UP		
HEIFERS 1-3 YRS	$1200 and UP	$400 and UP		
HEIFER CALVES	$1000 and UP	$333 and UP		
BULL CALVES	$1100 and UP	$367 and UP		
BULLS	$1800 and UP	$600 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			
ALPACA - MALE	$300 and UP	$100 and UP	$1000 and UP	$333 and UP
ALPACA - FEMALE	$300 and UP	$100 and UP	$1000 and UP	$333 and UP
LLAMAS	$250 and UP	$83 and UP		