

TAX YEAR 2020
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	\$472 and UP	\$157 and UP	\$651 and UP	\$217 and UP
HEIFERS (from 18 mos.)	\$629 and UP	\$210 and UP	\$868 and UP	\$289 and UP
STEERS (from 12 mos.)	\$734 and UP	\$245 and UP		
HEIFER CALVES	\$527 and UP	\$176 and UP	\$727 and UP	\$242 and UP
STEER CALVES	\$682 and UP	\$227 and UP		
BULLS	\$933 and UP	\$311 and UP	\$1,288 and UP	\$429 and UP
" D " DAIRY CATTLE				
COWS	\$670 and UP	\$223 and UP	\$925 and UP	\$308 and UP
HEIFERS	\$544 and UP	\$181 and UP	\$751 and UP	\$250 and UP
CALVES	\$321 and UP	\$107 and UP		
BULLS	\$1,057 and UP	\$352 and UP	\$1,459 and UP	\$486 and UP
CALF-OPERATION ONLY	\$195 and UP	\$65 and UP		
" S " SHEEP				
RAMS	\$128 and UP	\$43 and UP	\$177 and UP	\$59 and UP
EWES OVER 2 YRS.	\$54 and UP	\$18 and UP	\$75 and UP	\$25 and UP
EWES 1 TO 2 YRS.	\$57 and UP	\$19 and UP		
LAMBS UNDER 1 YR.	\$80 and UP	\$27 and UP	\$110 and UP	\$37 and UP
WETHERS	\$40 and UP	\$13 and UP		
" G " GOATS				
ANGORA BUCKS	\$158 and UP	\$53 and UP	\$218 and UP	\$73 and UP
ANGORA OTHERS	\$51 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$182 and UP	\$61 and UP		
COMMON OTHERS	\$66 and UP	\$22 and UP		
MILK GOATS	\$73 and UP	\$24 and UP		
GOATS OTHER	\$50 and UP	\$17 and UP		
" H " HORSES				
HORSES, DONKEYS AND MULES	\$765 and UP	\$255 and UP	\$1,000 and UP	\$333 and UP
" P " SWINE				
BOARS	\$40 and UP	\$13 and UP	\$55 and UP	\$18 and UP
BREEDING SOWS	\$71 and UP	\$24 and UP	\$98 and UP	\$33 and UP
HOGS OVER 1 YR	\$75 and UP	\$25 and UP	\$104 and UP	\$35 and UP
HOGS UNDER 1 YR	\$43 and UP	\$14 and UP	\$59 and UP	\$20 and UP

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	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	\$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	\$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	\$527 and UP	\$176 and UP		
BULLS	\$933 and UP	\$311 and UP		

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" C " CATTLE				
COWS	\$499 and UP	\$166 and UP	\$689 and UP	\$230 and UP
HEIFERS (from 18 mos.)	\$655 and UP	\$218 and UP	\$904 and UP	\$301 and UP
STEERS (from 12 mos.)	\$765 and UP	\$255 and UP		
HEIFER CALVES	\$540 and UP	\$180 and UP	\$746 and UP	\$249 and UP
STEER CALVES	\$695 and UP	\$232 and UP		
BULLS	\$970 and UP	\$323 and UP	\$1,339 and UP	\$446 and UP
" D " DAIRY CATTLE				
COWS	\$773 and UP	\$258 and UP	\$1,067 and UP	\$356 and UP
HEIFERS	\$665 and UP	\$222 and UP	\$918 and UP	\$306 and UP
CALVES	\$292 and UP	\$97 and UP		
BULLS	\$1,100 and UP	\$367 and UP	\$1,518 and UP	\$506 and UP
CALF-OPERATION ONLY	\$237 and UP	\$79 and UP		
" S " SHEEP				
RAMS	\$123 and UP	\$41 and UP	\$170 and UP	\$57 and UP
EWES OVER 2 YRS.	\$56 and UP	\$19 and UP	\$77 and UP	\$26 and UP
EWES 1 TO 2 YRS.	\$53 and UP	\$18 and UP		
LAMBS UNDER 1 YR.	\$77 and UP	\$26 and UP	\$106 and UP	\$35 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	\$51 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$175 and UP	\$58 and UP		
COMMON OTHERS	\$62 and UP	\$21 and UP		
MILK GOATS	\$75 and UP	\$25 and UP		
GOATS OTHER	\$50 and UP	\$17 and UP		
" H " HORSES				
HORSES	\$765 and UP	\$255 and UP	\$1,000 and UP	\$333 and UP
" P " SWINE				
BOARS	\$25 and UP	\$8 and UP	\$35 and UP	\$12 and UP
BREEDING SOWS	\$81 and UP	\$27 and UP	\$112 and UP	\$37 and UP
HOGS OVER 1 YR	\$77 and UP	\$26 and UP	\$106 and UP	\$35 and UP
HOGS UNDER 1 YR	\$44 and UP	\$15 and UP	\$61 and UP	\$20 and UP

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" B " BISON				
COWS 3 YRS. & OVER	\$2,500 and UP	\$833 and UP		
HEIFERS 1-3 YRS	\$1,900 and UP	\$633 and UP		
HEIFER CALVES	\$1,600 and UP	\$533 and UP		
BULL CALVES	\$1,800 and UP	\$600 and UP		
BULLS	\$2,900 and UP	\$967 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	\$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	\$689 and UP	\$230 and UP		
HEIFERS	\$900 and UP	\$300 and UP		
HEIFERS CALVES	\$740 and UP	\$247 and UP		
BULLS	\$1,300 and UP	\$433 and UP		

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	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE
" C " CATTLE				
COWS	\$523 and UP	\$174 and UP	\$722 and UP	\$241 and UP
HEIFERS	\$614 and UP	\$205 and UP	\$848 and UP	\$283 and UP
STEERS	\$717 and UP	\$239 and UP		
HEIFER CALVES	\$515 and UP	\$172 and UP	\$711 and UP	\$237 and UP
STEER CALVES	\$652 and UP	\$217 and UP		
BULLS	\$1,028 and UP	\$343 and UP	\$1,419 and UP	\$473 and UP
" D " DAIRY CATTLE				
COWS	\$876 and UP	\$292 and UP	\$1,209 and UP	\$403 and UP
HEIFERS	\$945 and UP	\$315 and UP	\$1,304 and UP	\$435 and UP
CALVES	\$366 and UP	\$122 and UP		
BULLS	\$1,165 and UP	\$388 and UP	\$1,608 and UP	\$536 and UP
CALF-OPERATION ONLY	\$252 and UP	\$84 and UP		
" S " SHEEP				
RAMS	\$106 and UP	\$35 and UP	\$146 and UP	\$49 and UP
EWES OVER 2 YRS.	\$49 and UP	\$16 and UP	\$68 and UP	\$23 and UP
EWES 1 TO 2 YRS.	\$64 and UP	\$21 and UP		
LAMBS UNDER 1 YR.	\$83 and UP	\$28 and UP	\$115 and UP	\$38 and UP
WETHERS	\$40 and UP	\$13 and UP		
" G " GOATS				
ANGORA BUCKS	\$139 and UP	\$46 and UP	\$192 and UP	\$64 and UP
ANGORA OTHERS	\$51 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$173 and UP	\$58 and UP		
COMMON OTHERS	\$66 and UP	\$22 and UP		
MILK GOATS	\$79 and UP	\$26 and UP		
GOATS OTHER	\$50 and UP	\$17 and UP		
" H " HORSES				
HORSES	\$765 and UP	\$255 and UP	\$1,000 and UP	\$333 and UP
" P " SWINE				
BOARS	\$36 and UP	\$12 and UP	\$50 and UP	\$17 and UP
BREEDING SOWS	\$79 and UP	\$26 and UP	\$109 and UP	\$36 and UP
HOGS OVER 1 YR	\$80 and UP	\$27 and UP	\$110 and UP	\$37 and UP
HOGS UNDER 1 YR	\$46 and UP	\$15 and UP	\$64 and UP	\$21 and UP

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" B " BISON				
COWS 3 YRS. & OVER	\$1,960 and UP	\$653 and UP		
HEIFERS 1-3 YRS	\$1,973 and UP	\$658 and UP		
HEIFER CALVES	\$1,530 and UP	\$510 and UP		
BULL CALVES	\$1,880 and UP	\$627 and UP		
BULLS	\$2,729 and UP	\$910 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	\$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		