

TAX YEAR 2023
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	\$612 and UP	\$204 and UP	\$845 and UP	\$282 and UP
HEIFERS (from 18 mos.)	\$714 and UP	\$238 and UP	\$986 and UP	\$329 and UP
STEERS (from 12 mos.)	\$839 and UP	\$280 and UP		
HEIFER CALVES	\$566 and UP	\$189 and UP	\$782 and UP	\$261 and UP
STEER CALVES	\$765 and UP	\$255 and UP		
BULLS	\$1,159 and UP	\$386 and UP	\$1,599 and UP	\$533 and UP
“ D ” DAIRY CATTLE				
COWS	\$952 and UP	\$317 and UP	\$1,314 and UP	\$438 and UP
HEIFERS	\$671 and UP	\$224 and UP	\$926 and UP	\$309 and UP
CALVES	\$413 and UP	\$138 and UP		
BULLS	\$1,313 and UP	\$438 and UP	\$1,812 and UP	\$604 and UP
CALF-OPERATION ONLY	\$234 and UP	\$78 and UP		
“ S ” SHEEP				
RAMS	\$255 and UP	\$85 and UP	\$352 and UP	\$117 and UP
EWES OVER 2 YRS.	\$96 and UP	\$32 and UP	\$132 and UP	\$44 and UP
EWES 1 TO 2 YRS.	\$115 and UP	\$38 and UP		
LAMBS UNDER 1 YR.	\$108 and UP	\$36 and UP	\$149 and UP	\$50 and UP
WETHERS	\$40 and UP	\$13 and UP		
“ G ” GOATS				
ANGORA BUCKS	\$198 and UP	\$66 and UP	\$273 and UP	\$91 and UP
ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP
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		
“ H ” HORSES				
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
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 SECTION 7-36-21 NMSA 1978**

	COMMERCIAL		REGISTERED	
	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE
“ B ” 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		

TAX YEAR 2022
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	\$525 and UP	\$175 and UP	\$725 and UP	\$241 and UP
HEIFERS (from 18 mos.)	\$640 and UP	\$213 and UP	\$883 and UP	\$294 and UP
STEERS (from 12 mos.)	\$753 and UP	\$251 and UP		
HEIFER CALVES	\$523 and UP	\$174 and UP	\$722 and UP	\$240 and UP
STEER CALVES	\$705 and UP	\$235 and UP		
BULLS	\$1,088 and UP	\$362 and UP	\$1,501 and UP	\$500 and UP
“ D ” DAIRY CATTLE				
COWS	\$820 and UP	\$273 and UP	\$1,132 and UP	\$377 and UP
HEIFERS	\$511 and UP	\$170 and UP	\$705 and UP	\$235 and UP
CALVES	\$324 and UP	\$108 and UP		
BULLS	\$1,233 and UP	\$411 and UP	\$1,702 and UP	\$567 and UP
CALF-OPERATION ONLY	\$188 and UP	\$62 and UP		
“ S ” SHEEP				
RAMS	\$191 and UP	\$63 and UP	\$264 and UP	\$87 and UP
EWES OVER 2 YRS.	\$86 and UP	\$28 and UP	\$119 and UP	\$39 and UP
EWES 1 TO 2 YRS.	\$93 and UP	\$31 and UP		
LAMBS UNDER 1 YR.	\$133 and UP	\$44 and UP	\$184 and UP	\$61 and UP
WETHERS	\$40 and UP	\$13 and UP		
“ G ” GOATS				
ANGORA BUCKS	\$190 and UP	\$63 and UP	\$262 and UP	\$87 and UP
ANGORA OTHERS	\$50 and UP	\$16 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$242 and UP	\$80 and UP		
COMMON OTHERS	\$105 and UP	\$35 and UP		
MILK GOATS	\$121 and UP	\$40 and UP		
GOATS OTHER	\$50 and UP	\$16 and UP		
“ H ” HORSES				
HORSES, DONKEYS AND MULES	\$765 and UP	\$255 and UP	\$1,056 and UP	\$351 and UP
“ P ” SWINE				
BOARS	\$41 and UP	\$13 and UP	\$57 and UP	\$18 and UP
BREEDING SOWS	\$123 and UP	\$41 and UP	\$170 and UP	\$56 and UP
HOGS OVER 1 YR	\$80 and UP	\$26 and UP	\$110 and UP	\$36 and UP
HOGS UNDER 1 YR	\$44 and UP	\$14 and UP	\$61 and UP	\$20 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	\$1,500 and UP	\$500 and UP		
HEIFERS 1 TO 3 YRS	\$1,400 and UP	\$467 and UP		
HEIFER CALVES	\$900 and UP	\$333 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	\$223 and UP		
HEIFERS	\$629 and UP	\$254 and UP		
HEIFERS CALVES	\$537 and UP	\$211 and UP		
BULLS	\$933 and UP	\$372 and UP		

TAX YEAR 2021
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	\$496 and UP	\$165 and UP	\$684 and UP	\$228 and UP
HEIFERS (from 18 mos.)	\$591 and UP	\$197 and UP	\$815 and UP	\$271 and UP
STEERS (from 12 mos.)	\$720 and UP	\$240 and UP		
HEIFER CALVES	\$484 and UP	\$161 and UP	\$668 and UP	\$222 and UP
STEER CALVES	\$653 and UP	\$217 and UP		
BULLS	\$1,063 and UP	\$354 and UP	\$1,467 and UP	\$489 and UP
" D " DAIRY CATTLE				
COWS	\$770 and UP	\$256 and UP	\$925 and UP	\$308 and UP
HEIFERS	\$430 and UP	\$143 and UP	\$751 and UP	\$250 and UP
CALVES	\$264 and UP	\$88 and UP		
BULLS	\$1,205 and UP	\$401 and UP	\$1,459 and UP	\$486 and UP
CALF-OPERATION ONLY	\$228 and UP	\$76 and UP		
" S " SHEEP				
RAMS	\$225 and UP	\$85 and UP	\$177 and UP	\$59 and UP
EWES OVER 2 YRS.	\$66 and UP	\$22 and UP	\$75 and UP	\$25 and UP
EWES 1 TO 2 YRS.	\$62 and UP	\$20 and UP		
LAMBS UNDER 1 YR.	\$89 and UP	\$29 and UP	\$110 and UP	\$37 and UP
WETHERS	\$40 and UP	\$13 and UP		
" G " GOATS				
ANGORA BUCKS	\$169 and UP	\$56 and UP	\$218 and UP	\$73 and UP
ANGORA OTHERS	\$51 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$204 and UP	\$68 and UP		
COMMON OTHERS	\$82 and UP	\$27 and UP		
MILK GOATS	\$90 and UP	\$30 and UP		
GOATS OTHER	\$50 and UP	\$16 and UP		
" H " HORSES				
HORSES, DONKEYS AND MULES	\$765 and UP	\$255 and UP	\$1,000 and UP	\$333 and UP
" P " SWINE				
BOARS	\$27 and UP	\$9 and UP	\$55 and UP	\$18 and UP
BREEDING SOWS	\$68 and UP	\$22 and UP	\$98 and UP	\$33 and UP
HOGS OVER 1 YR	\$79 and UP	\$26 and UP	\$104 and UP	\$35 and UP
HOGS UNDER 1 YR	\$45 and UP	\$15 and UP	\$59 and UP	\$20 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	\$1500 and UP	\$500 and UP		
HEIFERS 1-3 YRS	\$1,400 and UP	\$467 and UP		
HEIFER CALVES	\$900 and UP	\$333 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	\$537 and UP	\$176 and UP		
BULLS	\$933 and UP	\$311 and UP		