

TAX YEAR 2026
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	\$1,156 and UP	\$385 and UP	\$1,595 and UP	\$532 and UP
HEIFERS (from 18 mos.)	\$1,417 and UP	\$472 and UP	\$1,956 and UP	\$652 and UP
STEERS (from 12 mos.)	\$1,608 and UP	\$536 and UP		
HEIFER CALVES	\$1,246 and UP	\$415 and UP	\$1,720 and UP	\$573 and UP
STEER CALVES	\$1,514 and UP	\$505 and UP		
BULLS	\$2,027 and UP	\$676 and UP	\$2,797 and UP	\$932 and UP
“ D ” DAIRY CATTLE				
COWS	\$1,852 and UP	\$617 and UP	\$2,556 and UP	\$852 and UP
HEIFERS	\$1,000 and UP	\$333 and UP	\$1,380 and UP	\$460 and UP
CALVES	\$1,080 and UP	\$360 and UP		
BULLS	\$2,300 and UP	\$766 and UP	\$3,170 and UP	\$1,057 and UP
CALF-OPERATION ONLY	\$449 and UP	\$150 and UP		
“ S ” SHEEP				
RAMS	\$261 and UP	\$87 and UP	\$360 and UP	\$120 and UP
EWES OVER 2 YRS.	\$95 and UP	\$32 and UP	\$132 and UP	\$44 and UP
EWES 1 TO 2 YRS.	\$101 and UP	\$34 and UP		
LAMBS UNDER 1 YR.	\$136 and UP	\$45 and UP	\$188 and UP	\$63 and UP
WETHERS	\$40 and UP	\$13 and UP		
“ G ” GOATS				
ANGORA BUCKS	\$204 and UP	\$68 and UP	\$282 and UP	\$94 and UP
ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$259 and UP	\$86 and UP		
COMMON OTHERS	\$79 and UP	\$26 and UP		
MILK GOATS	\$121 and UP	\$40 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	\$81 and UP	\$27 and UP	\$112 and UP	\$37 and UP
BREEDING SOWS	\$133 and UP	\$44 and UP	\$183 and UP	\$61 and UP
HOGS OVER 1 YR	\$99 and UP	\$33 and UP	\$137 and UP	\$46 and UP
HOGS UNDER 1 YR	\$78 and UP	\$26 and UP	\$107 and UP	\$36 and UP

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	COMMERCIAL		REGISTERED	
	MARKET VALUE	TAXABLE VALUE	MARKET VALUE	TAXABLE VALUE
“ B ” BISON				
COWS 3 YRS. & OVER	\$2,975 and UP	\$992 and UP		
HEIFERS 1 TO 3 YRS	\$2,108 and UP	\$703 and UP		
HEIFER CALVES	\$1,631 and UP	\$544 and UP		
BULL CALVES	\$2,125 and UP	\$708 and UP		
BULLS	\$3,338 and UP	\$1,113 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 2025
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	\$957 and UP	\$319 and UP	\$1,320 and UP	\$440 and UP
HEIFERS (from 18 mos.)	\$1,099 and UP	\$366 and UP	\$1,517 and UP	\$506 and UP
STEERS (from 12 mos.)	\$1,313 and UP	\$438 and UP		
HEIFER CALVES	\$943 and UP	\$314 and UP	\$1,301 and UP	\$434 and UP
STEER CALVES	\$1,218 and UP	\$406 and UP		
BULLS	\$1,644 and UP	\$548 and UP	\$2,269 and UP	\$756 and UP
“ D ” DAIRY CATTLE				
COWS	\$1,770 and UP	\$590 and UP	\$2,443 and UP	\$814 and UP
HEIFERS	\$1,384 and UP	\$461 and UP	\$1,910 and UP	\$637 and UP
CALVES	\$765 and UP	\$255 and UP		
BULLS	\$1,863 and UP	\$621 and UP	\$2,571 and UP	\$857 and UP
CALF-OPERATION ONLY	\$292 and UP	\$97 and UP		
“ S ” SHEEP				
RAMS	\$234 and UP	\$78 and UP	\$323 and UP	\$108 and UP
EWES OVER 2 YRS.	\$78 and UP	\$26 and UP	\$108 and UP	\$36 and UP
EWES 1 TO 2 YRS.	\$76 and UP	\$25 and UP		
LAMBS UNDER 1 YR.	\$126 and UP	\$42 and UP	\$174 and UP	\$58 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		
COMMON OTHERS	\$76 and UP	\$25 and UP		
MILK GOATS	\$108 and UP	\$36 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	\$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
HOGS UNDER 1 YR	\$38 and UP	\$13 and UP	\$53 and UP	\$17 and UP

**MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES
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	COMMERCIAL		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		

TAX YEAR 2024 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	\$747 and UP	\$249 and UP	\$1,031 and UP	\$344 and UP
HEIFERS (from 18 mos.)	\$929 and UP	\$310 and UP	\$1,001 and UP	\$334 and UP
STEERS (from 12 mos.)	\$1,066 and UP	\$355 and UP		
HEIFER CALVES	\$725 and UP	\$242 and UP	\$1,282 and UP	\$427 and UP
STEER CALVES	\$988 and UP	\$329 and UP		
BULLS	\$1,281 and UP	\$427 and UP	\$1,768 and UP	\$589 and UP
“ D ” DAIRY CATTLE				
COWS	\$1,297 and UP	\$432 and UP	\$1,790 and UP	\$597 and UP
HEIFERS	\$682 and UP	\$227 and UP	\$942 and UP	\$314 and UP
CALVES	\$616 and UP	\$205 and UP		
BULLS	\$1,452 and UP	\$484 and UP	\$2,004 and UP	\$668 and UP
CALF-OPERATION ONLY	\$232 and UP	\$77 and UP		
“ S ” SHEEP				
RAMS	\$234 and UP	\$78 and UP	\$323 and UP	\$108 and UP
EWES OVER 2 YRS.	\$70 and UP	\$23 and UP	\$97 and UP	\$32 and UP
EWES 1 TO 2 YRS.	\$74 and UP	\$25 and UP		
LAMBS UNDER 1 YR.	\$118 and UP	\$39 and UP	\$162 and UP	\$54 and UP
WETHERS	\$40 and UP	\$13 and UP		
“ G ” GOATS				
ANGORA BUCKS	\$179 and UP	\$60 and UP	\$247 and UP	\$82 and UP
ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP
COMMON BUCKS	\$223 and UP	\$74 and UP		
COMMON OTHERS	\$81 and UP	\$27 and UP		
MILK GOATS	\$102 and UP	\$34 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	\$77 and UP	\$26 and UP	\$106 and UP	\$35 and UP
BREEDING SOWS	\$106 and UP	\$36 and UP	\$147 and UP	\$49 and UP
HOGS OVER 1 YR	\$93 and UP	\$31 and UP	\$128 and UP	\$43 and UP
HOGS UNDER 1 YR	\$76 and UP	\$25 and UP	\$104 and UP	\$35 and UP

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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		