



New Mexico

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Governor  
Rick Homans  
Cabinet Secretary

STATE OF NEW MEXICO  
**Taxation and Revenue Department**  
An Equal Opportunity Employer

**Property Tax Division**  
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November 19, 2009

New Mexico County Assessors – PTD Order 09-53

RE: Grazing Land Carrying Capacities and Livestock Values for the 2010 tax year.

Dear Assessor's:

Enclosed is the order for the Grazing Land Carrying Capacities and Livestock Values for the tax year 2010.

If you have any questions, please feel free to contact me at 505-827-0871 or David Ortiz at 505-827-0888.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Rick Silva', written over a blue line.

Rick Silva, Director  
Property Tax Division

Enclosures

RS/rk

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SAN JUAN COUNTY ASSESSOR

TAXATION AND REVENUE DEPARTMENT  
Property Tax Division  
PO Box 25126  
Santa Fe, New Mexico 87504-5126

P.T.D. GENERAL ORDER NO. 09-53

November 19, 2009

GRAZING LAND CARRYING CAPACITIES AND LIVESTOCK VALUES  
FOR TAX YEAR 2010

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 3-4 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, 2<sup>nd</sup> 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 3-4. 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.

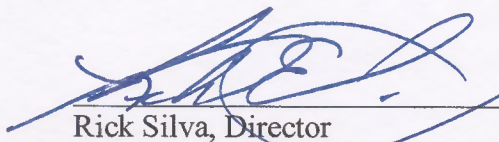
The carrying capacity for various classes of the grazing land shown in Subsection D of Section 7-36-20 NMSA 1978 are determined on the basis of the requirements of Regulation 3.6.5.27D NMAC. Multiplication of the animal units per section for a particular class of grazing land by fifteen (15) cents results 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.

Example: 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 pages 5-6 of this order. As to "cows" shown under class "C" cattle, the value shown is the value of both a cow and a calf. 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 are fancy show stock and other animals that have additional value because of bloodlines and breeding. Livestock that are not "registered" shall be valued as "commercial".

FOR THE TAX YEAR 2010, 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. 09-53.

Done this 19<sup>th</sup> day of November 2009, at Santa Fe, New Mexico.

  
Rick Silva, Director  
Property Tax Division

TAX YEAR 2010

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Bernalillo	All One Class	8
Catron	All One Class	9
Chaves	A	10
Chaves	B	9
Chaves	C	7
Chaves	D	8
Chaves	E	9
Cibola	All One Class	7
Colfax	A	11
Colfax	B	7
Colfax	C	14
Curry	All One Class	14
DeBaca	All One Class	13 ½
Dona Ana	All One Class	6
Eddy	A	10
Eddy	B	5
Eddy	C	4
Eddy	D	6
Eddy	E	10
Eddy	F	7
Grant	A	8
Grant	B	12
Guadalupe	All One Class	12
Harding	A	12 ½
Harding	B	15
Harding	C	12 ½
Harding	D	15
Harding	E	12 ½
Hidalgo	All One Class	10
Lea	A	11
Lea	B	15
Lea	C	13
Lea	D	7
Lincoln	All One Class	11
Los Alamos		
Luna	A	7
Luna	B	6
Luna	C	9

COUNTYCLASSESANIMAL UNITS  
PER SECTION

Luna	D	9
McKinley	All One Class	7
Mora	All One Class	13 ½
Otero	A	4
Otero	B	11
Otero	C	4
Otero	D	11
Otero	E	8
Otero	F	4
Otero	G	12
Quay	A	24
Quay	B	20
Quay	C	14
Quay	D	9
Rio Arriba	All One Class	13 ½
Roosevelt	A	10
Roosevelt	B	14
Roosevelt	C	10
Roosevelt	D	10
Sandoval	All One Class	8
San Juan	All One Class	7
San Miguel	A	9
San Miguel	B	10
San Miguel	C	12
Santa Fe	A	8
Santa Fe	B	12
Sierra	A	9
Sierra	B	7
Sierra	C	5
Socorro	A	9
Socorro	B	8
Socorro	C	5
Socorro	D	8
Socorro	E	10
Taos	A	6
Taos	B	8
Taos	C	4
Torrance	All One Class	11
Union	All One Class	15
Valencia	All One Class	7

**TAX YEAR 2010**  
**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>" C " CATTLE</b>				
COWS	\$370 and UP	\$123 and UP	\$510 and UP	\$170 and UP
HEIFERS (replacement)	\$425 and UP	\$142 and UP	\$585 and UP	\$195 and UP
STEERS	\$495 and UP	\$165 and UP		
HEIFER CALVES	\$335 and UP	\$112 and UP	\$465 and UP	\$155 and UP
STEER CALVES	\$460 and UP	\$153 and UP		
BULLS	\$720 and UP	\$240 and UP	\$990 and UP	\$330 and UP
<b>" D " DAIRY CATTLE</b>				
COWS	\$810 and UP	\$270 and UP	\$1013 and UP	\$338 and UP
HEIFERS	\$740 and UP	\$247 and UP	\$925 and UP	\$308 and UP
CALVES	\$246 and UP	\$82 and UP	\$308 and UP	\$103 and UP
BULLS	\$815 and UP	\$272 and UP	\$1019 and UP	\$340 and UP
CALF-OPERATION ONLY	\$125 and UP	\$42 and UP	\$156 and UP	\$52 and UP
<b>" S " SHEEP</b>				
RAMS	\$55 and UP	\$18 and UP	\$165 and UP	\$55 and UP
EWES OVER 2 YRS.	\$20 and UP	\$7 and UP	\$60 and UP	\$20 and UP
EWES 1 TO 2 YRS.	\$30 and UP	\$10 and UP		
LAMBS UNDER 1 YR.	\$50 and UP	\$17 and UP	\$150 and UP	\$50 and UP
WETHERS	\$30 and UP	\$10 and UP		
<b>" G " GOATS</b>				
ANGORA BUCKS	\$70 and UP	\$23 and UP	\$210 and UP	\$70 and UP
ANGORA OTHERS	\$20 and UP	\$7 and UP	\$60 and UP	\$20 and UP
COMMON BUCKS	\$85 and UP	\$28 and UP		
COMMON OTHERS	\$20 and UP	\$7 and UP		
MILK GOATS	\$25 and UP	\$8 and UP	\$75 and UP	\$25 and UP
GOATS OTHER	\$20 and UP	\$7 and UP	\$60 and UP	\$20 and UP
<b>" H " HORSES</b>				
HORSES	\$300 and UP	\$100 and UP	\$765 and UP	\$255 and UP
<b>" P " SWINE</b>				
BOARS	\$65 and UP	\$22 and UP	\$0 and UP	\$0 and UP
BREEDING SOWS	\$75 and UP	\$25 and UP	\$0 and UP	\$0 and UP
HOGS OVER 1 YR	\$60 and UP	\$20 and UP	\$0 and UP	\$0 and UP
HOGS UNDER 1 YR	\$35 and UP	\$12 and UP	\$0 and UP	\$0 and UP

" B " BISON				
COWS 3 YRS. & OVER	\$750 and UP	\$250 and UP		
HEIFERS 1-3 YRS	\$800 and UP	\$267 and UP		
HEIFER CALVES	\$500 and UP	\$167 and UP		
BULL CALVES	\$600 and UP	\$200 and UP		
BULLS	\$1500 and UP	\$500 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	\$0 and UP	\$0 and UP
ALPACA - FEMALE	\$350 and UP	\$117 and UP	\$0 and UP	\$0 and UP
LLAMAS	\$100 and UP	\$33 and UP		