

## San Juan County Assessor

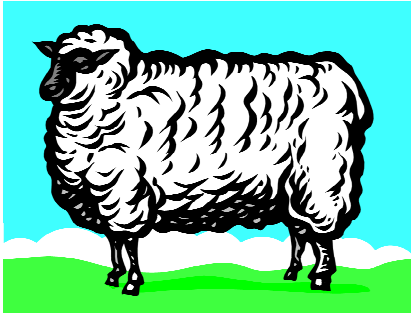
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# VALUATION OF LIVESTOCK

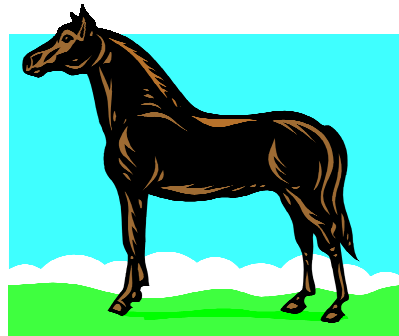




### DO YOU KNOW STATE LAW REQUIRES . . .

- d That all livestock located in the state on the 1<sup>st</sup> day of the year shall be valued for property taxation purposes as of January 1?
- d That all livestock not located in the state on January 1 but brought into the state and located there for more than twenty days after January 1 shall be valued for property taxation purposes as of the first day of the month following the month in which they have remained in the state for more than twenty days?
- d That the owner of livestock subject to valuation shall report the livestock for valuation to the County Assessor no later than the last day of February for livestock locat-

ed in the state on the 1<sup>st</sup> day of the year, and 10 days after the valuation date has been determined for livestock brought into the state after January 1?



### WHAT IS CONSIDERED TO BE LIVESTOCK?

According to state law "livestock" means cattle, buffalo, horses, mules, sheep, goats, swine, and ratites (includes Ostrich, Emus, and Rhea).

### WHO ESTABLISHES THE VALUE OF LIVESTOCK?

The State Department of Taxation and Revenue, Property Tax Division establishes classes and values for each class of livestock. The Division researches the livestock market periodically to determine values and implements the determination by an order from the director. The Division also has regulations for allocating and pro-rating values for resident and transient livestock that is imported in and exported out of the state during the tax year.

