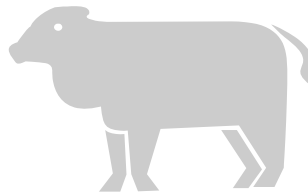
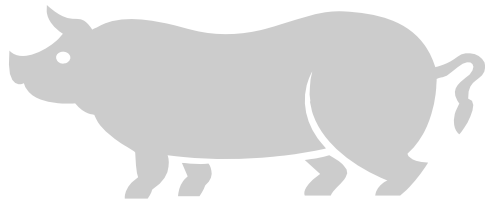


San Juan County Assessor

VALUATION OF LIVESTOCK



San Juan County Assessor

Clyde Ward, Assessor

Jimmy Voita, Chief Deputy Assessor

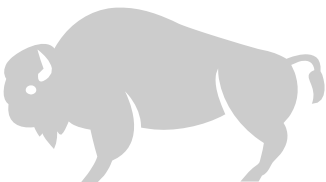
100 S. Oliver Dr., Suite 400

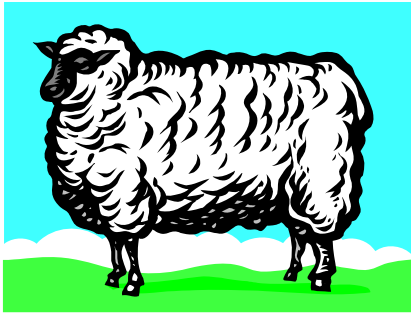
Aztec, NM 87410

Phone: 505-334-6157

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www.sjcounty.net





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).

DO YOU KNOW STATE LAW REQUIRES . . .

- D That all livestock located in the state on the 1st 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 located in the state on the 1st day of the year, and 10 days after the valuation

