MINIMUM VALUE OF LIVESTOCK FUR PROPERTY TAXATION PURPOSES PURSUANT TO SECTION 7:36-21 NMSA 1978 COMMERCIAL REGISTERED MARKET TAXABLE VALUE VALUE VALUE COMMERCIAL REGISTERED COWS \$957 and UP \$319 and UP \$1,320 and UP \$440 and UP HEIFER CALVES \$943 and UP \$4366 and UP \$1,313 and UP \$436 and UP \$516 and UP STEERS (from 12 mos.) \$1,313 and UP \$4366 and UP \$516 and UP STEERS (from 12 mos.) \$1,218 and UP \$2,269 and UP \$756 and UP STEER CALVES \$1,301 and UP \$436 and UP STEER CALVES \$1,317 and UP \$52,676 and UP \$1,910 and UP \$814 and UP STEER CALVES \$1,863 and UP \$2,571 and UP \$857 and UP	TAX YEAR 2025					
COMMERCIA REGISTERD MARKET TAXABLE MARRET TAXABLE VALUE VALUE VALUE VALUE VALUE 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 \$448 and UP \$1,301 and UP \$434 and UP STEER CALVES \$1,218 and UP \$406 and UP \$1,301 and UP \$434 and UP STEER CALVES \$1,218 and UP \$548 and UP \$2,269 and UP \$756 and UP STEER CALVES \$1,218 and UP \$546 and UP \$1,910 and UP \$637 and UP COWS \$1,770 and UP \$590 and UP \$2,443 and UP \$637 and UP CALVES \$1,863 and UP \$265 and UP \$1,910 and UP \$857 and UP CALVES \$765 and UP \$255 and UP \$2,571 and UP \$857 and UP CALVES \$78 and UP \$26 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$						
MARKET VALUE TAXABLE VALUE MARKET VALUE TAXABLE VALUE TAXABLE VALUE 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 \$1,301 and UP \$434 and UP STEER CALVES \$943 and UP \$548 and UP \$2,269 and UP \$756 and UP STEER CALVES \$1,70 and UP \$590 and UP \$2,443 and UP \$814 and UP STEER CALVES \$1,764 and UP \$621 and UP \$1,910 and UP \$637 and UP COWS \$1,770 and UP \$262 and UP \$2,571 and UP \$857 and UP CALVES \$765 and UP \$255 and UP \$256 and UP \$257 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$23 and UP \$108 and UP \$36 and UP EWES OVER						
"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 \$1,301 and UP \$434 and UP STEER CALVES \$943 and UP \$546 and UP \$1,301 and UP \$434 and UP BULLS \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP 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 \$873 and UP CALVES \$165 and UP \$255 and UP \$109 and UP \$857 and UP CALVES \$168 and UP \$25 and UP \$2571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$108 and UP \$36 and UP EWES 170 2 YRS. \$76 and UP \$25 and UP \$108 and UP \$36 and UP EWES UDDER 1 YR. \$126 and UP \$13 and UP \$174 and UP \$58 and UP <tr< th=""><th></th><th>MARKET</th><th>TAXABLE</th><th>MARKET</th><th>TAXABLE</th></tr<>		MARKET	TAXABLE	MARKET	TAXABLE	
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 \$1,301 and UP \$434 and UP STEER CALVES \$943 and UP \$416 and UP \$1,301 and UP \$434 and UP STEER CALVES \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP BULLS \$1,644 and UP \$550 and UP \$2,443 and UP \$637 and UP COWS \$1,770 and UP \$590 and UP \$2,571 and UP \$637 and UP CALVES \$765 and UP \$255 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$25 and UP \$25 and UP \$408 and UP EWES OVER 2 YRS. \$76 and UP \$26 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$26 and UP \$174 and UP \$58 and UP <						
STEERS (from 12 mos.) \$1,313 and UP \$438 and UP \$1,301 and UP \$434 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 \$2,269 and UP \$756 and UP BULLS \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP COWS \$1,770 and UP \$590 and UP \$2,443 and UP \$814 and UP CALVES \$1,384 and UP \$461 and UP \$1,910 and UP \$637 and UP CALVES \$765 and UP \$255 and UP \$1,910 and UP \$857 and UP CALVES \$766 and UP \$255 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$323 and UP \$108 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$108 and UP \$36 and UP EWES 1 TO 2 YRS. \$76 and UP \$13 and UP \$108 and UP \$28 and UP WETHERS \$40 and UP \$13 and UP \$28 and UP \$27 and UP ANGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$27 and UP	COWS	\$957 and UP	\$319 and UP	\$1,320 and UP	\$440 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 \$2,269 and UP \$756 and UP BULLS \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP 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 \$1,665 and UP \$2,55 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$867 and UP CALF OPERATION ONLY \$292 and UP \$97 and UP \$108 and UP \$66 and UP EWES OVER 2 YRS. \$76 and UP \$26 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$13 and UP \$108 and UP \$36 and UP EWES 1 TO 2 YRS. \$76 and UP \$13 and UP \$108 and UP \$28 and UP MURDER 1 YR. \$126 and UP \$13 and UP \$28 and UP \$79 and UP ANGORA BUCKS \$1	HEIFERS (from 18 mos.)	\$1,099 and UP	\$366 and UP	\$1,517 and UP	\$506 and UP	
STEER CALVES \$1,218 and UP \$406 and UP \$2,269 and UP \$756 and UP BULLS \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP "D" DAIRY CATTLE "D" DAIRY CATTLE \$2,443 and UP \$814 and UP COWS \$1,770 and UP \$590 and UP \$2,443 and UP \$637 and UP CALVES \$765 and UP \$255 and UP \$1,910 and UP \$637 and UP BULLS \$1,863 and UP \$621 and UP \$2,571 and UP \$857 and UP CALVES \$765 and UP \$97 and UP \$25,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$22,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$22,571 and UP \$857 and UP EWES OVER 2 YRS. \$78 and UP \$26 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP ANGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$23 and UP COMMON BUCKS	STEERS (from 12 mos.)	\$1,313 and UP	\$438 and UP			
BULLS \$1,644 and UP \$548 and UP \$2,269 and UP \$756 and UP "D"DNRY CATTLE "D"DNRY CATTLE S1,370 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 \$2,571 and UP \$887 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$323 and UP \$108 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$108 and UP \$36 and UP EWES TI O 2 YRS. \$76 and UP \$13 and UP \$58 and UP \$258 and UP \$238 and UP \$279 and UP MGGRA BUCKS \$113 and UP \$58 and UP \$238 and UP \$23 and UP \$231 and UP \$231 and UP \$231 and UP \$231 and UP	HEIFER CALVES	\$943 and UP	\$314 and UP	\$1,301 and UP	\$434 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 \$1,910 and UP \$637 and UP BULLS \$1,863 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$69 and UP \$23 and UP ANGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$79 and UP <	STEER CALVES	\$1,218 and UP	\$406 and UP			
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 \$2,571 and UP \$857 and UP BULLS \$1,863 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$233 and UP \$857 and UP CALS \$78 and UP \$78 and UP \$323 and UP \$108 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$108 and UP EWES 1 TO 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$13 and UP \$238 and UP \$79 and UP WETHERS \$40 and UP \$17 and UP \$69 and UP \$23 and UP \$108 and UP COMMON BUCKS \$212 and UP \$71 and UP \$69 and UP \$23 and UP \$100 and UP \$23 and UP MILK GOATS \$108 and UP \$25 and UP \$105 and UP \$36 and UP \$352 and UP <td>BULLS</td> <td>\$1,644 and UP</td> <td>\$548 and UP</td> <td>\$2,269 and UP</td> <td>\$756 and UP</td>	BULLS	\$1,644 and UP	\$548 and UP	\$2,269 and UP	\$756 and UP	
HEIFERS \$1,384 and UP \$461 and UP \$1,910 and UP \$637 and UP CALVES \$765 and UP \$255 and UP \$2,571 and UP \$857 and UP BULLS \$1,863 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$2,571 and UP \$857 and UP CALF-OPERATION ONLY \$292 and UP \$97 and UP \$323 and UP \$108 and UP CALF-OPERATION ONLY \$292 and UP \$76 and UP \$108 and UP \$36 and UP EWES OVER 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP ANGORA BUCKS \$173 and UP \$26 and UP \$238 and UP \$23 and UP COMMON BUCKS \$212 and UP \$71 and UP \$69 and UP \$23 and UP COMMON OTHERS \$76 and UP \$25 and UP \$100 and UP \$352 and UP <t< td=""><td></td><td>"D"D/</td><td></td><td></td><td></td></t<>		"D"D/				
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 \$25,571 and UP \$857 and UP RAMS \$234 and UP \$97 and UP \$323 and UP \$108 and UP \$36 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 \$108 and UP \$36 and UP LAMBS UNDER 1 YR. \$126 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP MGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$23 and UP ANGORA OTHERS \$50 and UP \$17 and UP \$69 and UP \$23 and UP COMMON BUCKS \$173 and UP \$25 and UP \$23 and UP \$23 and UP GOATS OTHER \$50 and UP \$36 and UP \$69 and UP \$23 and UP MLK GOATS \$00 and UP \$36 and UP \$352 and UP	COWS	\$1,770 and UP	\$590 and UP	\$2,443 and UP	\$814 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 \$97 and UP \$97 and UP #S* #SEEP ************************************	HEIFERS	\$1,384 and UP	\$461 and UP	\$1,910 and UP	\$637 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. \$76 and UP \$26 and UP \$108 and UP \$36 and UP EWES 1 TO 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP LAMBS UNDER 1 YR. \$126 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP 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 \$69 and UP \$23 and UP GOATS \$108 and UP \$25 and UP \$69 and UP \$23 and UP MILK GOATS \$108 and UP \$36 and UP \$60 and UP \$23 and UP MULES \$765 and UP \$17 and UP \$352 and UP \$352 and UP MULES \$765 and UP \$255 and UP	CALVES	\$765 and UP	\$255 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 \$108 and UP \$36 and UP LAMBS UNDER 1 YR. \$126 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP ANGORA BUCKS \$173 and UP \$17 and UP \$69 and UP \$23 and UP COMMON BUCKS \$212 and UP \$71 and UP \$69 and UP \$23 and UP GOATS \$76 and UP \$25 and UP \$69 and UP \$23 and UP MULES \$76 and UP \$108 and UP \$100 a	BULLS	\$1,863 and UP	\$621 and UP	\$2,571 and UP	\$857 and UP	
RAMS \$234 and UP \$78 and UP \$323 and UP \$108 and UP EWES OVER 2 YRS. \$76 and UP \$26 and UP \$108 and UP \$36 and UP EWES 1 TO 2 YRS. \$76 and UP \$25 and UP \$174 and UP \$58 and UP LAMBS UNDER 1 YR. \$126 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP MGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$79 and UP ANGORA BUCKS \$173 and UP \$58 and UP \$238 and UP \$23 and UP ANGORA OTHERS \$50 and UP \$17 and UP \$69 and UP \$23 and UP COMMON BUCKS \$212 and UP \$71 and UP \$69 and UP \$23 and UP GOATS \$76 and UP \$25 and UP \$25 and UP \$23 and UP MILK GOATS \$108 and UP \$36 and UP \$23 and UP \$23 and UP MULES \$76 and UP \$25 and UP \$1,056 and UP \$352 and UP MULS GOATS \$76 and UP \$255 and UP \$1,056 and UP \$352 and UP MULES \$763 and UP <td< td=""><td>CALF-OPERATION ONLY</td><td>\$292 and UP</td><td>\$97 and UP</td><td></td><td></td></td<>	CALF-OPERATION ONLY	\$292 and UP	\$97 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 \$174 and UP \$58 and UP LAMBS UNDER 1 YR. \$126 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$238 and UP \$79 and UP 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 \$69 and UP \$23 and UP GOATS \$108 and UP \$25 and UP \$23 and UP \$20 and UP MILK GOATS \$108 and UP \$36 and UP \$25 and UP \$25 and UP MILK GOATS \$108 and UP \$36 and UP \$352 and UP \$352 and UP MUES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$33 and UP BOARS \$73 and UP \$2		" S '	' SHEEP			
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 \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$174 and UP \$58 and UP MGORA 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 \$69 and UP \$23 and UP COMMON OTHERS \$76 and UP \$25 and UP \$25 and UP \$23 and UP MILK GOATS \$108 and UP \$36 and UP \$36 and UP \$36 and UP GOATS OTHER \$50 and UP \$17 and UP \$352 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP BOARS \$73 and UP \$24 and UP \$100 and UP \$33	RAMS	\$234 and UP	\$78 and UP	\$323 and UP	\$108 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 \$174 and UP \$58 and UP WETHERS \$40 and UP \$13 and UP \$13 and UP \$13 and UP \$13 and UP \$238 and UP \$79 and UP 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 \$69 and UP \$23 and UP COMMON OTHERS \$76 and UP \$25 and UP \$69 and UP \$23 and UP MILK GOATS \$108 and UP \$36 and UP \$36 and UP \$25 and UP MORSES, DONKEYS AND \$108 and UP \$17 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$33 and UP BOARS \$73 and UP \$24 and UP \$100 and UP \$33 and UP BREEDING SOWS \$	EWES OVER 2 YRS.	\$78 and UP	\$26 and UP	\$108 and UP	\$36 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 \$69 and UP \$23 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 HORSES, DONKEYS AND \$108 and UP \$255 and UP MULES \$765 and UP \$255 and UP \$352 and UP MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP 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	EWES 1 TO 2 YRS.	\$76 and UP	\$25 and UP			
"G" GOATSANGORA BUCKS\$173 and UP\$58 and UP\$238 and UP\$79 and UPANGORA OTHERS\$50 and UP\$17 and UP\$69 and UP\$23 and UPCOMMON BUCKS\$212 and UP\$71 and UP\$69 and UP\$23 and UPCOMMON OTHERS\$76 and UP\$25 and UP\$108 and UP\$36 and UPMILK GOATS\$108 and UP\$36 and UP\$17 and UPGOATS OTHER\$50 and UP\$17 and UPHORSES, DONKEYS AND\$765 and UP\$17 and UPMULES\$765 and UP\$255 and UP\$1,056 and UP\$352 and UP\$255 and UP\$1,056 and UP\$352 and UPHORSES, DONKEYS AND\$765 and UP\$24 and UP\$100 and UP\$33 and UPBOARS\$73 and UP\$24 and UP\$100 and UP\$33 and UPBREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP	LAMBS UNDER 1 YR.	\$126 and UP	\$42 and UP	\$174 and UP	\$58 and UP	
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 \$69 and UP \$23 and UP COMMON OTHERS \$76 and UP \$25 and UP \$70 and UP \$23 and UP MILK GOATS \$108 and UP \$36 and UP \$25 and UP \$352 and UP \$353 and UP \$33 and UP \$35 and UP \$35 and UP \$33 and UP \$35 and UP \$35 and UP \$50 and UP \$50 and UP \$50 and UP \$50 and UP \$25 and UP \$28 and UP	WETHERS	\$40 and UP	\$13 and UP			
ANGORA OTHERS\$50 and UP\$17 and UP\$69 and UP\$23 and UPCOMMON BUCKS\$212 and UP\$71 and UPCOMMON OTHERS\$76 and UP\$25 and UPMILK GOATS\$108 and UP\$36 and UPGOATS OTHER\$50 and UP\$17 and UP"H" HORSESHORSES, DONKEYS AND MULESMULES\$765 and UP\$255 and UP\$765 and UP\$255 and UP\$1,056 and UP\$352 and UP\$255 and UPBOARS\$73 and UP\$24 and UPBREEDING SOWS\$110 and UP\$37 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$20 and UP\$24 and UP\$24 and UP\$20 and UP\$24 and UP\$25 and UP\$20 and UP\$24 and UP\$28 and UP		" G '	' GOATS			
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 MULES \$765 and UP \$17 and UP * H * H <	ANGORA BUCKS	\$173 and UP	\$58 and UP	\$238 and UP	\$79 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 "HORSES, DONKEYS AND MULES \$765 and UP \$255 and UP \$765 and UP \$255 and UP \$1,056 and UP BOARS \$73 and UP \$24 and UP BREEDING SOWS \$110 and UP \$37 and UP \$103 and UP \$20 and UP \$84 and UP	ANGORA OTHERS	\$50 and UP	\$17 and UP	\$69 and UP	\$23 and UP	
MILK GOATS \$108 and UP \$36 and UP GOATS OTHER \$50 and UP \$17 and UP "H Reset HORSES, DONKEYS AND MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP 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	COMMON BUCKS	\$212 and UP	\$71 and UP			
GOATS OTHER \$50 and UP \$17 and UP "HORSES, DONKEYS AND MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP "P" SWINE " \$33 and UP \$33 and UP 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	COMMON OTHERS	\$76 and UP	\$25 and UP			
"H" HORSES, DONKEYS AND MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP "P" SWINE "SWINE "Stand UP \$100 and UP \$33 and UP 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	MILK GOATS	\$108 and UP	\$36 and UP			
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	GOATS OTHER	\$50 and UP	\$17 and UP			
MULES \$765 and UP \$255 and UP \$1,056 and UP \$352 and UP "P" SWINE SW	"H" HORSES					
"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		\$765 and UD	¢255 and UD	\$1 056 and UD	\$352 and LID	
BOARS\$73 and UP\$24 and UP\$100 and UP\$33 and UPBREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP				φ1,000 and UP		
BREEDING SOWS\$110 and UP\$37 and UP\$151 and UP\$50 and UPHOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP	BOARS			\$100 and LIP	\$33 and LIP	
HOGS OVER 1 YR\$61 and UP\$20 and UP\$84 and UP\$28 and UP						
אריאטראר איז אוווער אוויער אוויער אוויער אוו	HOGS UNDER 1 YR	\$38 and UP	\$13 and UP	\$53 and UP	\$17 and UP	

MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES					
	PURSUANT TO SEC	TION 7-36-21 NMSA	A 1978		
	COMMER	RCIAL	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 CAN	/IELIDS)		
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 SEC				
	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"D	AIRY 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	
POADS	"P"	•••••			
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	

MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES					
	PURSUANT TO SEC	TION 7-36-21 NMS	A 1978		
	COMMER	RCIAL	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 CAN	IELIDS)		
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 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	
		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"D/				
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	\$765 and UP	¢255 and UD	\$1,056 and UP	\$352 and UP	
MULES	• 7 05 and OP	\$255 and UP " SWINE	φ1,000 and UP		
BOARS	۲ \$84 and UP	\$28 and UP	\$116 and UP	\$39 and UP	
BREEDING SOWS	\$152 and UP	\$20 and UP \$51 and UP	\$210 and UP	\$39 and UP \$70 and UP	
HOGS OVER 1 YR	\$109 and UP	\$36 and UP	\$210 and UP \$151 and UP	\$70 and UP \$50 and UP	
HOGS UNDER 1 YR	\$82 and UP	\$30 and UP \$27 and UP			
	φοz anu UP	φzi allu UF	\$113 and UP	\$38 and UP	

MINIMUM VALUE OF LIVESTOCK FOR PROPERTY TAXATION PURPOSES					
	PURSUANT TO SEC	TION 7-36-21 NMS	A 1978		
	COMMER	RCIAL	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 CAN	IELIDS)		
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			