

**TAXATION
&
REVENUE**
NEW MEXICO

Michelle Lujan Grisham
Governor

Stephanie Schardin Clarke
Cabinet Secretary

DIVISIONS

Office of the Secretary
(505) 827-0341
Administrative Services
(505) 827-0369
Audit and Compliance
(505) 827-0900
Motor Vehicle
(505) 827-2296
Property Tax
(505) 827-0870
Revenue Processing
(505) 827-0800
Tax Fraud Investigation
(505) 827-0354

November 22, 2022

New Mexico County Assessors – PTD Order 22-20

RE: Grazing Land Carrying Capacities and Livestock Values for the 2023 tax year.

Dear Assessors:

Enclosed is the order for the Grazing Land Carrying Capacities and Livestock Values for the tax year 2023.

If you have any questions, please feel free to contact Mr. Phillip Sena at (505) 920-4783.

Sincerely,



Santiago Chavez, Director
Property Tax Division

SC/tb/ed

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

P.T.D. GENERAL ORDER NO. 22 - 20

November 22, 2022

GRAZING LAND CARRYING CAPACITIES AND LIVESTOCK VALUES
FOR TAX YEAR 2023

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 2-3 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, 2nd 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 2-3. 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 page 4 of this order. As to "cows" shown under class "C" cattle, the value shown is the value of both a cow and a calf until weaned (Approximately 8 Months). 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". Honeybees are not a defined type of livestock and should not be considered for special method grazing land valuation. Other classes of agricultural land may be considered if it is determined that the honey producer is eligible and qualifies for the special method land valuation.

FOR THE TAX YEAR 2023, 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. 22 - 20.

Done this 22nd day of November 2022, at Santa Fe, New Mexico.



Santiago Chavez, Director
Property Tax Division

TAX YEAR 2023

<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

<u>COUNTY</u>	<u>CLASSES</u>	<u>ANIMAL UNITS PER SECTION</u>
Los Alamos		
Luna	A	7
Luna	B	6
Luna	C	9
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

COUNTY

CLASSES

ANIMAL UNITS PER
SECTION

Taos

C

4

Torrance

All One Class

11

Union

All One Class

15

Valencia

All One Class

7