



Río Arriba County *Assessor*

Joaquín Valdez
County Assessor
Tierra Amarilla/Espanola

Donald Valdez
Deputy Assessor
Tierra Amarilla/Espanola

Livestock Declaration Report

Re: Reporting of Livestock for Property Taxation Purposes

Dear Property Owner,

Pursuant to Section 7-36-21 NMSA 1978, all livestock located in the State of New Mexico on January 1st of the tax year shall be valued for property taxation purposes as of January 1st. All livestock brought into the state and located there for more than twenty days subsequent to January 1st shall be valued for property tax 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. The owner of livestock subject to valuation for property taxation purposes shall report the livestock for valuation to the county assessor of the county in which they are located on the valuation date specified.

Any importation or movement report made by the Livestock Board under the provisions of Section 7-38-45 NMSA 1978, relieves the owner of livestock of his responsibility to report the livestock covered by the Livestock Boards report. Any person who intentionally refuses to make a report required of him under this section or who knowingly makes a false statement in a report required under Section 7-36-21 is guilty of a misdemeanor and shall be punished by the imposition of a fine of not more than one thousand dollars (\$1,000). Any person who fails to make a report required of him under this section is liable for a civil penalty in an amount equal to five percent of the property taxes ultimately determined to be due on the property for the tax year or years for which they failed to make the required report. It is the responsibility of the taxpayer to report all livestock located in Rio Arriba County on January 1st of each year or 10 days after the first day of the on the following the month in which the livestock have remained in the state for more than 20 days to the Rio Arriba County Assessor's Office for Property Taxation purposes. **Special Method of Agriculture for grazing purposes require the livestock owner to be current on their livestock account in order for the land owner to qualify for grazing. It is the responsibility of the property owner to make sure the property taxes on the livestock account are up to date.**

Please complete the attached Livestock Declaration Report and return it to our office by the last day of February for livestock in the state as of January 1st. Please also complete and return the livestock schedule for livestock brought into Rio Arriba County after January 1st that remain for more than twenty days, 10 days after the first day of the month following the month in which the livestock have remained in the state for more than 20 days.

If you have any questions regarding the Livestock Declaration Report, you are encouraged to contact the Assessor's Office at (575) 588-7726 or visit either of our locations. Additional information and forms are provided on our website at www.rio-arriba.org/departments_and_divisions/assessor.

**RIO ARRIBA COUNTY ASSESSOR'S OFFICE
LIVESTOCK DECLARATION REPORT**

Pursuant to 7-36-21 NMSA 1978, This Livestock Report must be completed and returned to this office **NO LATER than the last day of February or 10 days after the first day of the month** following the month in which the livestock have remained in the state for more than 20 days. If you are not reporting any livestock, please sign in the box provided.

Tax Year: _____ Parcel Number(s) / Account Number(s): _____ or Please Check if New:
 Legal Description of the Property: _____

Situs Address of Property: _____

Owner's Name: _____ Doing Business As: _____

Mailing Address: _____

Phone: _____

| Type of Animal | Number of Livestock | | # of Months In County |
|--|---------------------|------------|-----------------------|
| | Commercial | Registered | |
| ELK | | | |
| Bulls | | | |
| Cows | | | |
| Heifer Calves | | | |
| Steer Calves | | | |
| CATTLE | | | |
| Cows | | | |
| Heifers Replacements (From 18 months) | | | |
| Steer Yearlings (From 12 months) | | | |
| Heifers Calves | | | |
| Steer Calves | | | |
| Bulls | | | |
| DAIRY CATTLE | | | |
| Cows | | | |
| Heifers Calves | | | |
| Heifer Replacements | | | |
| Bulls | | | |
| Calf Operation Only | | | |
| SHEEP | | | |
| Rams | | | |
| Ewes Over 2 Years | | | |
| Ewes 1-2 Years | | | |
| Lambs Under 1 Year | | | |
| Wethers | | | |
| GOATS | | | |
| Angora Bucks | | | |
| Angora Others | | | |
| Common Bucks | | | |
| Common Other | | | |
| Milk Goats | | | |
| Goats Other | | | |

| Type of Animal | Number of Livestock | | # of Months In County |
|--|---------------------|------------|-----------------------|
| | Commercial | Registered | |
| HORSES | | | |
| Horses, Donkeys and | | | |
| SWINE | | | |
| Boars | | | |
| Breeding Sows | | | |
| Hogs Over 1 Year | | | |
| Hogs Under 1 Year | | | |
| BISON | | | |
| Cows 3 Years and Over | | | |
| Heifers 1-3 Years | | | |
| Heifers Calves | | | |
| Bull Calves | | | |
| Bulls | | | |
| RATITES: Ostriches, Emus, Rheas | | | |
| Breeding Females | | | |
| Breeding Males | | | |
| Slaughter | | | |
| CAMELIDS: Alpacas and Llamas | | | |
| Alpaca - Male | | | |
| Alpaca - Female | | | |
| Llamas | | | |
| Yaks | | | |
| Cows | | | |
| Heifers | | | |
| Heifer Calves | | | |
| Bulls | | | |

Have livestock been sold? Yes No, *(provide name)*

Name: _____

Address: _____

Phone: _____

Is the livestock listed being grazed on land you own? Yes No

If "No," please select which best applies to the location of the livestock. If private owner, please provide name and address of private land owner(s): BLM State Land USFS Private Lease must provide Lessor's information.

Owner of Land: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____

I hereby swear or affirm that the statements herein are true and correct to the best of my knowledge and belief.

Owner or Agent Signature

Date

Phone Number