



**Office of the Sierra County Assessor**  
1712 N Date Street, Suite C  
Truth or Consequences, New Mexico 87901  
Phone (575) 894-2589  
Fax (575) 894-2829  
Email: mhuston@sierraco.org

**MICHAEL D. HUSTON**  
*County Assessor*

Dear Livestock Owner:

Each year the Sierra County Assessor's office does an annual update on livestock. Enclosed is the statement for the **2026** tax year. Please fill out the enclosed form(s) and return to our office by **last day of February 2026**.

If you are leasing the grazing rights to another party we require a copy of the lease in order for you to retain the special method of valuation (grazing) on your assessment. The individual leasing your land must report their livestock that is in Sierra County in order for your land to be classified as "Agricultural" (grazing or irrigation). The parcel must also meet the acreage requirements. If you have a grazing lease with the BLM, State or Forest Service, we are requesting the lease number and/or grazing allotment number to be reported on the enclosed rendition form.

**Failure to report livestock and/or provide a copy of a current lease agreement will result in the removal of the special method of valuation (grazing) and change the valuation of the land to miscellaneous.**

**Per New Mexico Statute (7-31-21) livestock, regardless of use must be declared in the Assessor's office each year.**

Thank you for your prompt attention in this matter. If you have any questions, please feel free to call our office.

Thank you,

Michael Huston  
Sierra County Assessor



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MICHAEL D. HUSTON
County Assessor
VIRGINIA G. WOMACK
Chief Deputy Assessor

2026 LIVESTOCK RENDITION STATEMENT

LIVESTOCK, REGARDLESS OF USE, MUST BE DECLARED IN THE ASSESSOR'S OFFICE EACH YEAR

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.

OWNER NAME \_\_\_\_\_ ASSESSOR'S LIVESTOCK ACCT # \_\_\_\_\_

DOING BUSINESS AS/ RANCH NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_ TELEPHONE \_\_\_\_\_

PRIMARY ADDRESS OF LIVESTOCK \_\_\_\_\_

DO YOU LEASE THE LAND THAT IS THE PRIMARY ADDRESS? 0 YES D NO IF YES, PLEASE PROVIDE THE NAME, ADDRESS AND A COPY OF THE LEASE AGREEMENT YOU HAVE WITH THE OWNER OF THE PROPERTY.

Table with 8 columns: TYPE OF LIVESTOCK, #OF COMMON, #OF REGISTERED, #OF MONTHS IN COUNTY, TYPE OF LIVESTOCK, #OF COMMON, #OF REGISTERED, #OF MONTHS IN COUNTY. Rows include ALPACA MALE, ALPACA FEMALE, LLAMA, BULLS, COWS, HEIFER, STEER, HORSES & MULES, DAIRY, RAMS, EWES, SHEEP, WETHERS, GOATS, SWINE, BREEDING SOWS, HOGS, BISON.

Livestock Owner's Signature:

Date: