



Office of the Sierra County Assessor
1712 N Date Street, Suite C
Truth or Consequences, New Mexico 87901
Phone (575) 894-2589
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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 **2025** tax year. Please fill out the enclosed form(s) and return to our office by **last day of February 2025**.

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

LIVESTOCK STATEMENT

**LIVESTOCK, REGARDLESS OF USE, MUST BE DECLARED IN THE ASSESSOR'S OFFICE EACH YEAR
(NEW MEXICO STATUTE 7-31-21)**

OWNER OF (Please check one or both) PROPERTY ☐ LIVESTOCK ☐

OWNER NAME _____ OWNER NO(S) _____ TAX YEAR _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____ TELEPHONE _____

LEGAL DESCRIPTION OF PROPERTY _____

IS THIS LAND GRAZED BY LIVESTOCK YOU OWN? YES ☐ NO ☐ IF NOT, PLEASE PROVIDE THE
NAME, ADDRESS AND A COPY OF THE LEASE AGREEMENT YOU HAVE WITH THE OWNER OF THE LIVESTOCK.

TYPE OF LIVESTOCK	# OF COMMON	# OF REGISTERED	# OF MONTHS IN COUNTY	TYPE OF LIVESTOCK	# OF COMMON	# OF REGISTERED	# OF MONTHS IN COUNTY
ALPACA MALE	817	818		EWES - 1 to 2 years	631		
ALPACA FEMALE	819	820		SHEEP - under 1 year	641	643	
LLAMA - male & female	821			WETHERS	651	653	
BULLS	411	413		GOATS - Angora Bucks	711	713	
COWS	421	423		GOATS - Angora Others	721	723	
HEIFER (REPLACEMENTS)	431	433		GOATS - Common Bucks	731		
HEIFER CALVES - over 6 months	441	443		GOATS - Common Others	761	763	
STEER CALVES - over 6 months	451	452		GOATS - Milk Goats	751	753	
STEER YEARLINGS	461			SWINE - Boars	911	913	
HORSES & MULES	811	813		BREEDING SOWS	921	923	
DAIRY BULLS	511	513		HOGS - under 1 year	941	943	
DAIRY COWS	521	523		BISON HEIFER CALVES	414		
DAIRY CALVES - over 6 months	541	543		BISON COWS 3+ years	424		
DAIRY HEIFERS	531	533		BISON HEIFER 1 - 3 years	434		
RAMS	611	613		BISON BULL CALVES	444		
EWES - over 2 years	621	623		BISON BULLS	454		

Owner's Signature: _____ Date: _____

For Office Use Only:

Date Received: _____ Received By: _____

Comments: _____