



# DOÑA ANA COUNTY

Office of the Assessor  
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Eugenia (Gina) Montoya Ortega, County Assessor  
Ruben Reyes, Chief Deputy Assessor

## New Mexico Business Personal Property Report 2024

**Official Request - Response Required**

Deadline for response is the last day of February

**Please note: Corrections will not be made for the current tax year if not reported by the protest deadline.**

**OFFICIAL MAIL DATE: January 1, 2024**

**ACCOUNT NUMBER:**

**OWNER NUMBER:**

**TAX AREA:**

Business Mailing Address Change of Correction (if different from above)	Address _____
	City _____ State ____ Zip _____

If reporting for more than one school district, a separate form is required to be filled out for each

This form is for reporting Business Personal Property and Farm Equipment for property tax purposes. Only business assets and equipment for which an owner has claimed a deduction for depreciation for federal income tax purposes is subject to valuation.

**Please read instructions on the back of this form.**

### COMPLETE THE FOLLOWING IF APPLICABLE

- Box 1 - Business information for active businesses - must be filled out.
- Box 2 - Transfer of ownership if business has been sold, or if business was closed.
- Box 3 - Signatures of owner when assets are no longer being reported for income tax purposes.
- Box 4 - Signature required, affirming that all information listed on this form is true and correct, see back.

#### 1 - BUSINESS INFORMATION

Name of Business owner\* \_\_\_\_\_ Business start date\* \_\_\_\_\_

Mailing Address (of business owner)\* \_\_\_\_\_ Phone# \_\_\_\_\_

Business ID/License # \_\_\_\_\_

Contact Person\* \_\_\_\_\_

Phone #\* \_\_\_\_\_

Fax # \_\_\_\_\_

Physical location of business\* \_\_\_\_\_

Type of Business\* \_\_\_\_\_

(ie. Retail, oil & gas, fast food, restaurants, hair salon, construction, etc.)

Does business report to NM State Assessment Bureau? \_\_\_\_\_ If yes give CAB# \_\_\_\_\_

Does business have leased equipment (See back for instructions) \_\_\_\_\_

#### 2 - TRANSFER OF OWNERSHIP OR BUSINESS CLOSING

Name of Buyer \_\_\_\_\_ Phone # \_\_\_\_\_

Mailing Address \_\_\_\_\_ \*Date of Closing or Sale (please circle which): \_\_\_\_\_

City, State, Zip \_\_\_\_\_

#### 3 - ACTIVE BUSINESS NO LONGER DEPRECIATING ASSETS

\_\_\_\_\_ possesses no business personal property for which this owner has claimed a deduction for depreciation for federal income tax purposes during any federal income taxable year occurring in whole or in part during twelve months immediately preceding the first day of the property tax year (January 1).

Signature or Owner/Agent\* \_\_\_\_\_ Date\* \_\_\_\_\_

**FARM EQUIPMENT AND LIVESTOCK OWNERS:** If reporting farm equipment please use this form. If reporting livestock please use the Livestock Report Form. If you did not receive the correct forms please contact the county assessor's office at (575) 647-7400 or toll free 1-877-827-7200.

## **NOTE:**

- This form must be completed in accordance with the above listed instructions and returned by the last day of February (Sec. 7-38-8). Extensions will no longer be granted.
- All business assets and farm equipment subject to valuation for property tax purposes shall be valued as of January 1 (Sec. 7-38-7) of every year (Sec. 7-36-8; 7-36-33).
- A personal property report must be made annually even if no changes have been made. Failure to report, will result in a 5% non-rendition penalty.
- Falsification of a report may result in penalties up to 25% (Sec. 7-38-8).
- All returns are subject to audit.
- All fields followed by an asterisk must be completed.

## **INSTRUCTIONS & INFORMATION**

**Note: Corrections will not be made for the current tax year if not reported by the protest deadline. Requests made after the protest deadline will be applied to the following tax year. If you are not on the tax roll, you will be added to the current tax year under the omitted property guidelines and may be subject to the non-rendition penalty.**

1. Assets having a deduction for depreciation and/or a Section 179 expense which was reported to the IRS for the previous tax year must be reported on this form. See 7-36-8-NMSA-1993 Amended. An itemized list of assets must accompany this form.
2. Depreciation used is a straight line method of calculating the depreciation allowance over the useful life of an asset. The MACRS OR ACRS recovery periods cannot be used for New Mexico property tax valuation purposes.
3. 100% Acquisition cost must include freight, Installation, and any fees included in the purchase of an asset. Use rounded whole numbers.
4. Owner of rentals or leased housing must report appliances, drapes, furnishings, equipment for office, clubhouse, maintenance etc. If a deduction for depreciation was reported to the IRS.
5. If leasing equipment, a separate sheet listing the equipment type, and the lessor's name, mailing address, and phone number must be attached.
6. Do not report vehicles or trailers licensed in the State of New Mexico.
7. A copy of the Federal depreciation schedule/detail worksheet must be attached.
8. A separate form must be used if reporting assets in several taxing districts.
9. Please inquire as to the availability of online reporting in this county.

### **4 - AFFIRMATION MANDATORY**

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding list and description are full and correct statements of all business personal property required to be reported pursuant to Section 7-38-8 of the Property Tax Code, in this Country on January 1st, and all statements required to be made under the Property Tax code, and I so affirm under pains and penalties of perjury.

\_\_\_\_\_  
Signature of Owner/Authorized Agent

\_\_\_\_\_  
Date



# DEPRECIATION SCHEDULES

(Please note: Percentages = Percent Good)

Schedule 1: 6 yr life Drilling & well Service		Schedule 2: 10 yr life F F & E, Communications, Phone systems, Vending machines, recreation equip, residential furnishings, motels, restaurants & bars, farm equip., heavy construction, contractors equip., hand tools, all signs		Schedule 3: 6 yr life Computer equip., typewriters, copiers, calculators, fax machines, electronic equip., cell phones, TV's		Schedule 4: 3 yr life Short term rentals, VCR's, Video games etc., Software		Schedule 5: 14 yr life Manufacturing equip. of chemical, rubber, metal, stone, glass, steel mills		Schedule 6: 20 yr life Wood Billboards		Schedule 7: 25 yr life Gas & purification plants, Pipelines, oil field compressors, storage & holding tanks		Schedule 8: 45 yr life Metal Billboards, Bank Vaults	
2023	93%	2023	96%	2023	93%	2023	85%	2023	97%	2023	98%	2023	98%	1999	53%
2022	78	2022	87	2022	78	2022	56	2022	91	2022	93	2022	95	1998	51
2021	64	2021	78	2021	64	2021	27	2021	84	2021	89	2021	91	2021	95
2020	49	2020	69	2020	49	2020	13	2020	78	2019	85	2020	88	2020	93
2019	34	2019	61	2019	34			2019	72	2018	80	2019	84	2019	91
2018	20	2018	52	2018	20			2018	66	2017	76	2018	81	2018	89
2017	13	2017	43	2017	13			2017	59	2016	72	2017	77	2017	87
		2016	34					2016	53	2015	67	2016	74	2016	86
		2015	26					2015	47	2014	63	2015	70	2015	84
		2014	17					2014	41	2013	58	2014	67	2014	82
		2013	13					2013	34	2012	54	2013	63	2013	80
								2012	28	2011	50	2012	60	2012	78
								2011	22	2010	45	2011	56	2011	76
								2010	16	2009	41	2010	53	2010	74
								2009	13	2008	37	2009	49	2009	72
										2007	32	2008	46	2008	70
										2006	28	2007	42	2007	68
										2005	23	2006	39	2006	66
										2004	19	2005	35	2005	64
										2003	15	2004	32	2004	62
										2002	13	2003	28	2003	60
												2002	25	2002	58
												2001	21	2001	56
												2000	18	2000	54

## DONA ANA COUNTY ASSESSOR'S OFFICE

2024 COMMERCIAL WATER PROPERTY DETERMINATION

Water Companies Only

Name of Company: \_\_\_\_\_ PP# \_\_\_\_\_

A. GROSS UTILITY OPERATING REVENUE FOR PREVIOUS YEAR (2023) \$ \_\_\_\_\_

times 4.5 = \$ \_\_\_\_\_

B. THE AVERAGE GALLONAGE OF THE PREVIOUS THREE YEARS -- (To be reported in thousands of gallons)  
(SEE EXAMPLE BELOW)

1 \_\_\_\_\_ 2022 ; \_\_\_\_\_  
2 \_\_\_\_\_ 2021 ; \_\_\_\_\_  
3 \_\_\_\_\_ 2020 ; \_\_\_\_\_

TOTAL \_\_\_\_\_ divided by 3 = \_\_\_\_\_

C. THE PREVIOUS YEARS GALLONAGE 2023 \_\_\_\_\_

D. LINE B OR C, WHICHEVER IS GREATER, multiplied by: \$ \_\_\_\_\_

2.49 for "closed system" or

3.25 for "open system"

E. ENTER THE LESSER OF LINE A OR LINE D \$ \_\_\_\_\_

Cannot be higher than Line A

**\*\*EXAMPLE FOR LINES B&C:**

25,000,000 divided by 1000 =  
(Actual)  
(Gallons)

25,000

Enter this amount on lines 1,2,& 3 for each year.