



DOÑA ANA COUNTY

Office of the Assessor

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Eugenia (Gina) Montoya Ortega
County Assessor

Official Request – RESPONSE REQUIRED

Deadline for response is the last day of February

NEW MEXICO BUSINESS PERSONAL PROPERTY REPORT 2023

OFFICIAL MAIL DATE: January 1, 2023

ACCOUNT NUMBER:

OWNER NUMBER:

TAX AREA:

Business Mailing Address
Change or 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 – Signature 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, restaurant, 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 proceeding the first day of the property tax year (January 1).

Signature of 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 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.

Box 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 County 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	
2022	93%	2022	96%	2022	93%	2022	85%	2022	97%	2022	98%	2022	98%	1998	53%
2021	78	2021	87	2021	78	2021	56	2021	91	2021	93	2021	95	1997	51
2020	64	2020	78	2020	64	2020	27	2020	84	2020	89	2020	91	2020	95
2019	49	2019	69	2019	49	2019	13	2019	78	2019	85	2019	88	2019	93
2018	34	2018	61	2018	34			2018	72	2018	80	2018	84	2018	91
2017	20	2017	52	2017	20			2017	66	2017	76	2017	81	2017	89
2016	13	2016	43	2016	13			2016	59	2016	72	2016	77	2016	87
		2015	34					2015	53	2015	67	2015	74	2015	86
		2014	26					2014	47	2014	63	2014	70	2014	84
		2013	17					2013	41	2013	58	2013	67	2013	82
								2012	34	2012	54	2012	63	2012	80
								2011	28	2011	50	2011	60	2011	78
								2010	22	2010	45	2010	56	2010	76
								2009	16	2009	41	2009	53	2009	74
								2008	13	2008	37	2008	49	2008	72
										2007	32	2007	46	2007	70
										2006	28	2006	42	2006	68
										2005	23	2005	39	2005	66
										2004	19	2004	35	2004	64
										2003	15	2003	32	2003	62
										2002	13	2002	28	2002	60
												2001	25	2001	58
												2000	21	2000	56
												1999	18	1999	54

DONA ANA COUNTY ASSESSOR'S OFFICE

2023 COMMERCIAL WATER PROPERTY DETERMINATION

Water Companies Only

Name of Company: _____ PP# _____

A. GROSS UTILITY OPERATING REVENUE FOR PREVIOUS YEAR \$ _____

times 4.5 = \$ _____

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

1 2019 ; _____

2 2020 ; _____

3 2021 ; _____

TOTAL _____ divided by 3 = _____

C. THE PREVIOUS YEARS GALLONAGE 2022 _____

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.