

San Juan County  
 100 S. Oliver Dr. Ste. 400  
 Aztec, New Mexico 87410  
 (505) 334-4206 fax (505) 334-1669  
<http://www.sjcassessor.net>

## NEW MEXICO BUSINESS FARM EQUIPMENT AND LIVESTOCK REPORT

This is an Official Request and a response is required  
Deadline for response is February 28, 2020

2020

Owner Name \_\_\_\_\_

County Tax ID# \_\_\_\_\_

Mailing Address \_\_\_\_\_

School District \_\_\_\_\_

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

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

### MAILING ADDRESS

Change OR Correction \_\_\_\_\_

The State of New Mexico requires all farm equipment and livestock to be reported to the County Assessor's Office for tax purposes and shall be reported as of January 1st of each year. Livestock that is in New Mexico for a portion of a tax year exceeding twenty days is subject to Ad Valorem tax at a pro-rated value. Subsection D of Sec. 7-36-21. Failure to list or falsification of listing may result in penalties up to 25% and/or \$1,000 fine. All returns are subject to audit and **ONLY equipment that is reported on your Federal Income tax return is taxable.** You must submit a copy of supporting documentation for all depreciated equipment.

Physical location (address) of farm equipment and/or livestock \*

\_\_\_\_\_  
 \_\_\_\_\_

### List Of Farm Equipment

If last year's list is on file, please list any additions or deletions during the last year in the spaces below. If no list is on file, please provide the information for all equipment in the spaces below. You must include silos and tanks. Vehicles or trailers licensed in the state of New Mexico are exempt from taxation under personal property law. Please attach a continuation sheet if necessary.

Description	Year Purchased	Purchase cost

### Livestock

List all livestock as of the assessment date of January 1st on the back of this page. If you are not reporting any livestock, please sign in the box provided on the back of this page and return this statement to the county assessor's office.

\*\* I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me are full and correct statements of all 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 (signature is required)

\_\_\_\_\_  
 Daytime Phone #

\_\_\_\_\_  
 Date

All livestock located in any county in the state of New Mexico must be reported regardless of use. Months in county means number of months livestock will be in the county for the current tax year only. Common livestock is defined as any animal without registration papers.

LIVESTOCK REPORT ESTIMATED HEAD COUNTS

TYPE	COMMON	REGISTERED	MONTHS IN COUNTY	TYPE	COMMON	REGISTERED	MONTHS IN COUNTY
<b>CATTLE</b>				<b>BISON LISTED BELOW</b>			
BULLS				BULLS			
COWS				COWS 4 YRS			
HEIFERS REPLACEMENT				HEIFERS 1 - 3 YRS			
HEIFER CALVES				HEIFER CALVES			
STEER CALVES				BULL CALVES			
STEER YEARLINGS							
				<b>RATTITES: ORSTRICHS, EMUS, RHEAS</b>			
<b>DAIRY CATTLE</b>				BREEDING MALES			
				BREEDING FEMALES			
BULLS DAIRY				SLAUGHTER			
COWS DAIRY							
HEIFERS DAIRY							
CALFS OR CALF - OP ONLY							
				<b>ELK RANCHES</b>			
				BULLS			
HORSES				COWS			
MULES				CALVES			
DONKEYS							
<b>LLAMAS MALE/FEMALE</b>							
<b>SHEEP</b>							
RAMS							
EWES OVER 2 YRS							
EWES 1 - 2 YRS							
SHEEP UNDER 1 YR							
WETHERS							
<b>SWINE</b>							
SWINE - BOARS							
BREEDING SOWS							
HOGS OVER 1 YR							
HOGS UNDER 1 YR							
<b>GOATS</b>							
GOATS - ANG BUCK							
ANGORA - OTHERS							
COMMON BUCKS							
COMMON OTHERS							
MILK GOATS							
GOATS OTHER							

**If animals are NOT yours, do not claim them! You will be charged if they are included on this form.**

**I do NOT have any livestock to report for the current tax year.**

\_\_\_\_\_  
Owners signature

\_\_\_\_\_  
Date

County Tax ID #	Owner or Business Name					
	<b>DO NOT USE NEGATIVE NUMBERS USE WHOLE NUMBERS AND ROUND TO THE NEAREST WHOLE NUMBER</b>					
EQUIPMENT CATEGORY	SCHEDULE # (FROM THE BACK OF THE FORM)	YEAR OF PURCHASE	ACQUISITION COST	DEPRECIATION % (FROM BACK OF FORM)	APPLY SEC 179 Y/N	DEPRECIATED COST
Example: F F & E	2	2011	250,000	26%	No	21,667
<b>TOTAL</b>						

Example 1000 cost X 92% good = 920 X .333333 assessment ratio = 306.67 OR 307 taxable value

See back of this page for depreciation schedules. If you can not find the appropriate schedule please call the county personal property department or you may find a detail list of depreciation schedules on the New Mexico State Assessed web site.  
[www.state.nm.us/tax/ptd/sapbmg.htm](http://www.state.nm.us/tax/ptd/sapbmg.htm)

## DEPRECIATION SCHEDULES

### Schedule 1 6 yr life

Drilling & Well Service  
Subject to floor of 13%

2019	93%
2018	78%
2017	64%
2016	49%
2015	34%
2014	20%
2013	13%

### 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

2019	96%
2018	87%
2017	78%
2016	69%
2015	61%
2014	52%
2013	43%
2012	34%
2011	26%
2010	17%
2009	13%

### Schedule 3 6 yr life

Computer equip, typewriters,  
copiers, calculators, fax machines,  
electronic equip, cell phones, TV's

2019	93%
2018	78%
2017	64%
2016	49%
2015	34%
2014	20%
2013	13%

### Schedule 4 3yr life

Short term rentals, VCR's,  
Video Games etc., Software

2019	85%
2018	56%
2017	27%
2016	13%

### Schedule 5 14 yr life

Manufacturing equip. of  
chemical, rubber, metal,  
stone, glass, steel mills

2019	97%
2018	91%
2017	84%
2016	78%
2015	72%
2014	66%
2013	59%
2012	53%
2011	47%
2010	41%
2009	34%
2008	28%
2007	22%
2006	16%
2005	13%

### Schedule 6 20 yr life

Wood Billboards

2019	98%
2018	93%
2017	89%
2016	85%
2015	80%
2014	76%
2013	72%
2012	67%
2011	63%
2010	58%
2009	54%
2008	50%
2007	45%
2006	41%
2005	37%
2004	32%
2003	28%
2002	23%
2001	19%
2000	15%
1999	13%

### Schedule 7 25 yr life

Gas & purification plants,  
Pipelines, oil field compressors,  
storage and holding tanks, and  
mobile offices

Subject to floor of 13%

2019	98%
2018	95%
2017	91%
2016	88%
2015	84%
2014	81%
2013	77%
2012	74%
2011	70%
2010	67%
2009	63%
2008	60%
2007	56%
2006	53%
2005	49%
2004	46%
2003	42%
2002	39%
2001	35%
2000	32%
1999	28%
1998	25%
1997	21%
1996	18%
1995	14%
1994	13%

### Schedule 8 45 yr life

Metal Billboards, Bank Vaults

2019	99%	1993	49%
2018	97%	1992	47%
2017	95%	1991	45%
2016	93%	1990	43%
2015	91%	1989	41%
2014	89%	1988	39%
2013	87%	1987	37%
2012	86%	1986	35%
2011	84%	1985	33%
2010	82%	1984	31%
2009	80%	1983	29%
2008	78%	1982	27%
2007	76%	1981	25%
2006	74%	1980	23%
2005	72%	1979	21%
2004	70%	1978	20%
2003	68%	1977	18%
2002	66%	1976	16%
2001	64%	1975	14%
2000	62%	1974	13%
1999	60%		
1998	58%		
1997	56%		
1996	54%		
1995	53%		
1994	51%		