

San Juan County
 100 S. Oliver Dr. Ste. 400
 Aztec, New Mexico 87410
Phone (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, 2026

2026

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

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

DEPRECIATION SCHEDULES

Schedule 1 6 yr life

Drilling & Well Service
Subject to floor of 13%

2025	93%
2024	78%
2023	64%
2022	49%
2021	34%
2020	20%
2019	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

2025	96%
2024	87%
2023	78%
2022	69%
2021	61%
2020	52%
2019	43%
2018	34%
2017	26%
2016	17%
2015	13%

Schedule 3 6 yr life

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

2025	93%
2024	78%
2023	64%
2022	49%
2021	34%
2020	20%
2019	13%

Schedule 4 3yr life

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

2025	85%
2024	56%
2023	27%
2022	13%

Schedule 5 14 yr life

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

2025	97%
2024	91%
2023	84%
2022	78%
2021	72%
2020	66%
2019	59%
2018	53%
2017	47%
2016	41%
2015	34%
2014	28%
2013	22%
2012	16%
2011	13%

Schedule 6 20 yr life

Wood Billboards

2025	98%
2024	93%
2023	89%
2022	85%
2021	80%
2020	76%
2019	72%
2018	67%
2017	63%
2016	58%
2015	54%
2014	50%
2013	45%
2012	41%
2011	37%
2010	32%
2009	28%
2008	23%
2007	19%
2006	15%
2005	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%

2025	98%
2024	95%
2023	91%
2022	88%
2021	84%
2020	81%
2019	77%
2018	74%
2017	70%
2016	67%
2015	63%
2014	60%
2013	56%
2012	53%
2011	49%
2010	46%
2009	42%
2008	39%
2007	35%
2006	32%
2005	28%
2004	25%
2003	21%
2002	18%
2001	14%
2000	13%

Schedule 8 45 yr life

Metal Billboards, Bank Vaults

2025	99%	1999	49%
2024	97%	1998	47%
2023	95%	1997	45%
2022	93%	1996	43%
2021	91%	1995	41%
2020	89%	1994	39%
2019	87%	1993	37%
2018	86%	1992	35%
2017	84%	1991	33%
2016	82%	1990	31%
2015	80%	1989	29%
2014	78%	1988	27%
2013	76%	1987	25%
2012	74%	1986	23%
2011	72%	1985	21%
2010	70%	1984	20%
2009	68%	1983	18%
2008	66%	1982	16%
2007	64%	1981	14%
2006	62%	1980	13%
2005	60%		
2004	58%		
2003	56%		
2002	54%		
2001	53%		
2000	51%		