We recommend filling out and returning this form electronically on the Assessor's website under 2025 forms.

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

DOÑA ANA COUNTY
Office of the Assessor
845 N. Motel Blvd.
Las Cruces, NM 88007

Phone (575) 647-7400 | Toll free 1-877-827-7200
Fax (575) 525-5538
Website: www.donaanacounty.org

New Mexico Business Personal Property Report 2025

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, 2025**
ACCOUNT NUMBER:
OWNER NUMBER:
TAX AREA:

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

If reporting for more that 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 proceeding 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 ______________

Account #:	Name of business:			
DO NOT USE NEGATIVE NUMBERS USE WHOLE NUMBERS AND ROUND TO THE NEAREST WHOLE NUMBER				
EQUIPMENT CATEGORY (DESCRIPTION)	**SCHEDULE # (FROM THE BACK OF THE FORM)**	**YEAR OF PURCHASE**	**ORIGINAL COST**	**DEPRECIATED COST**
Example: F F & E	**2**	**2024**	**250,000**	**240,000**
TOTAL				

Examples: Acquisition Cost X Percent Good = Depreciated Cost (Full Value) ....250,000 X 96% = 240,000
Depreciated Cost / 33.33% = Taxable Value ....240,000 / 33.33% = 79,9992

*Section 179 assets must have been acquired/purchased the prior year (2024) to the current tax year (2025) and will be assessed at 100% good.

Please use the Depreciation Template for additional items.

DEPRECIATION SCHEDULES

(Please note: Percentages = Percent Good)

Schedule 1: 6 yr life
Drilling & well Service

2024	93%
2023	78
2022	64
2021	49
2020	34
2019	20
2018	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

2024	96%
2023	87
2022	78
2021	69
2020	61
2019	52
2018	43
2017	34
2016	26
2015	17
2014	13

Schedule 3: 6 yr life

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

2024	93%
2023	78
2022	64
2021	49
2020	34
2019	20
2018	13

Schedule 4: 3 yr life

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

2024	85%
2023	56
2022	27
2021	13

Schedule 5: 14 yr life

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

2024	97%
2023	91
2022	84
2021	78
2020	72
2019	66
2018	59
2017	53
2016	47
2015	41
2014	34
2013	28
2012	22
2011	16
2010	13

Schedule 6: 20 yr life

Wood Billboards

2024	98%
2023	93
2022	89
2021	85
2020	80
2019	76
2018	72
2017	67
2016	63
2015	58
2014	54
2013	50
2012	45
2011	41
2010	37
2009	32
2008	28
2007	23
2006	19
2005	15
2004	13

Schedule 7: 25 yr life

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

2024	98%	2000	14%
2023	95	1999	13
2022	91		
2021	88		
2020	84		
2019	81		
2018	77		
2017	74		
2016	70		
2015	67		
2014	63		
2013	60		
2012	56		
2011	53		
2010	49		
2009	46		
2008	42		
2007	39		
2006	35		
2005	32		
2004	28		
2003	25		
2002	21		
2001	18		

Schedule 8: 45 yr life

Metal Billboards, Bank Vaults

2024	99%	2000	53%
2023	97	1999	51
2022	95	1998	49
2021	93	1997	47
2020	91	1996	45
2019	89	1995	43
2018	87	1994	41
2017	86	1993	39
2016	84	1992	37
2015	82	1991	35
2014	80	1990	33
2013	78	1989	31
2012	76	1988	29
2011	74	1987	27
2010	72	1986	25
2009	70	1985	23
2008	68	1984	21
2007	66	1983	20
2006	64	1982	18
2005	62	1981	16
2004	60	1980	14
2003	58	1979	13
2002	56		
2001	54		

DONA ANA COUNTY ASSESSOR'S OFFICE

2025 COMMERCIAL WATER PROPERTY DETERMINATION — Water Companies Only

Name of Company: ______________________________ **PP#** ______________

A. **GROSS UTILITY OPERATING REVENUE FOR PREVIOUS YEAR (2024)** **$** ______________

times 4.5 = **$** ______________

B. **THE AVERAGE GALLONAGE OF THE PREVIOUS THREE YEARS --**

(To be reported in thousands of gallons)
(SEE EXAMPLE BELOW)

1 2023 ; ______________
2 2022 ; ______________
3 2021 ; ______________

TOTAL ______________ divided by 3 = ______________

C. **THE PREVIOUS YEARS GALLONAGE 2024** ______________

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.