



**DOÑA ANA COUNTY**

Office of the Assessor  
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Las Cruces, NM 88007

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**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 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

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

**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		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					
2024	93%	2024	96%	2024	93%	2024	85%	2024	97%	2024	98%	2024	98%	2000	14%	2024	99%	2000	53%
2023	78	2023	87	2023	78	2023	56	2023	91	2023	93	2023	95	1999	13	2023	97	1999	51
2022	64	2022	78	2022	64	2022	27	2022	84	2022	89	2022	91			2022	95	1998	49
2021	49	2021	69	2021	49	2021	13	2021	78	2021	85	2021	88			2021	93	1997	47
2020	34	2020	61	2020	34			2020	72	2020	80	2020	84			2020	91	1996	45
2019	20	2019	52	2019	20			2019	66	2019	76	2019	81			2019	89	1995	43
2018	13	2018	43	2018	13			2018	59	2018	72	2018	77			2018	87	1994	41
		2017	34					2017	53	2017	67	2017	74			2017	86	1993	39
		2016	26					2016	47	2016	63	2016	70			2016	84	1992	37
		2015	17					2015	41	2015	58	2015	67			2015	82	1991	35
		2014	13					2014	34	2014	54	2014	63			2014	80	1990	33
								2013	28	2013	50	2013	60			2013	78	1989	31
								2012	22	2012	45	2012	56			2012	76	1988	29
								2011	16	2011	41	2011	53			2011	74	1987	27
								2010	13	2010	37	2010	49			2010	72	1986	25
										2009	32	2009	46			2009	70	1985	23
										2008	28	2008	42			2008	68	1984	21
										2007	23	2007	39			2007	66	1983	20
										2006	19	2006	35			2006	64	1982	18
										2005	15	2005	32			2005	62	1981	16
										2004	13	2004	28			2004	60	1980	14
												2003	25			2003	58	1979	13
												2002	21			2002	56		
												2001	18			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.