

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 29, 2024

2024

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			
BULLS DAIRY				BREEDING FEMALES			
COWS DAIRY				SLAUGHTER			
HEIFERS DAIRY							
CALFS OR CALF - OP ONLY							
<b>HORSES</b>				<b>ELK RANCHES</b>			
MULES				BULLS			
DONKEYS				COWS			
LLAMAS MALE/FEMALE				CALVES			
<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							
<b>ALPACA / LLAMA</b>							
ALPACA - MALE							
ALPACA - FEMALE							
LLAMAS							
<b>YAKS</b>							
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%

2023	93%
2022	78%
2021	64%
2020	49%
2019	34%
2018	20%
2017	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

2023	96%
2022	87%
2021	78%
2020	69%
2019	61%
2018	52%
2017	43%
2016	34%
2015	26%
2014	17%
2013	13%

### Schedule 3 6 yr life

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

2023	93%
2022	78%
2021	64%
2020	49%
2019	34%
2018	20%
2017	13%

### Schedule 4 3yr life

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

2023	85%
2022	56%
2021	27%
2020	13%

### Schedule 5 14 yr life

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

2023	97%
2022	91%
2021	84%
2020	78%
2019	72%
2018	66%
2017	59%
2016	53%
2015	47%
2014	41%
2013	34%
2012	28%
2011	22%
2010	16%
2009	13%

### Schedule 6 20 yr life

Wood Billboards

2023	98%
2022	93%
2021	89%
2020	85%
2019	80%
2018	76%
2017	72%
2016	67%
2015	63%
2014	58%
2013	54%
2012	50%
2011	45%
2010	41%
2009	37%
2008	32%
2007	28%
2006	23%
2005	19%
2004	15%
2003	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%

2023	98%
2022	95%
2021	91%
2020	88%
2019	84%
2018	81%
2017	77%
2016	74%
2015	70%
2014	67%
2013	63%
2012	60%
2011	56%
2010	53%
2009	49%
2008	46%
2007	42%
2006	39%
2005	35%
2004	32%
2003	28%
2002	25%
2001	21%
2000	18%
1999	14%
1998	13%

### Schedule 8 45 yr life

Metal Billboards, Bank Vaults

2023	99%	1997	49%
2022	97%	1996	47%
2021	95%	1995	45%
2020	93%	1994	43%
2019	91%	1993	41%
2018	89%	1992	39%
2017	87%	1991	37%
2016	86%	1990	35%
2015	84%	1989	33%
2014	82%	1988	31%
2013	80%	1987	29%
2012	78%	1986	27%
2011	76%	1985	25%
2010	74%	1984	23%
2009	72%	1983	21%
2008	70%	1982	20%
2007	68%	1981	18%
2006	66%	1980	16%
2005	64%	1979	14%
2004	62%	1978	13%
2003	60%		
2002	58%		
2001	56%		
2000	54%		
1999	53%		
1998	51%		