

Assessment date is January 1 (7-38-8 NMSA). Business Equipment Reports must be returned to the Assessor no later than the last day of February to avoid penalty. Assessors have no authority to grant an extension nor relieve penalties. The information submitted is confidential.

**2020 COUNTY PERSONAL PROPERTY BUSINESS EQUIPMENT REPORT**  
**THIS REPORT MUST BE COMPLETED & RETURNED TO**

**PAUL M. DURAN**  
**MORA COUNTY ASSESSOR**  
**P.O. BOX 609**  
**MORA, NEW MEXICO 87732**

Business Location

UPC#/ACCT # \_\_\_\_\_  
 6 Digits

1. \_\_\_\_\_  
Name of Owner: Sole Proprietor, Partnership, or Corporation Name
2. \_\_\_\_\_  
DBA: doing business as
3. (C/O) \_\_\_\_\_  
In Care Of Individual or firm other than owner.
4. \_\_\_\_\_  
Contact Person
5. \_\_\_\_\_  
Location Address In County       Moved from Location preprinted above
6. \_\_\_\_\_  
Mailing Address                       Agent address
7.  CHECK BOX IF primary activity of this business is to LEASE or RENT equipment to others:
8. NM STATE ID#/CRS#: \_\_\_\_\_  
11 Digits
9. CITY FACILITY ID#: FA00 \_\_\_\_\_  
5 Digits
10. COUNTY BUSINESS REGIS#: \_\_\_\_\_  
(If this location of business is outside the city limits) 11 Digits
11. DATE BUSINESS STARTED: \_\_\_\_\_  
(Under current ownership in this county)
12. HOW MANY LOCATIONS DOES THIS BUSINESS HAVE IN THIS COUNTY? \_\_\_\_\_
13. BUSINESS LOCATION WITHIN THIS COUNTY: \_\_\_\_\_
14. PHONE #: \_\_\_\_\_ CELL#: \_\_\_\_\_ FAX #: \_\_\_\_\_ E-MAIL ADDRESS: \_\_\_\_\_
15. TYPE OF BUSINESS: \_\_\_\_\_
16. NAME & ADDRESS OF OWNER: \_\_\_\_\_  
(do not give agent name or address)
17. DOES THIS BUSINESS REPORT ITS EQUIPMENT TO THE NM STATE PROPERTY TAX DEPARTMENT-CENTRAL ASSESSMENT BUREAU? IF YES, GIVE CAB # \_\_\_\_\_ AND DO NOT COMPLETE ITEM #23.
18. WHAT IS THE FEDERAL ACCOUNTING YEAR USED FOR THIS BUSINESS?  
(Check One)     CALENDAR YEAR JAN 1 TO DEC 31     FISCAL YEAR \_\_\_\_\_ TO \_\_\_\_\_
19. DID THIS BUSINESS CLAIM A FEDERAL DEPRECIATION DEDUCTION OR AN EXPENSE UNDER SEC-179 ON EQUIPMENT LOCATED IN THIS COUNTY FOR THE FEDERAL TAX YEAR: (Check the tax year used for this report)  
2018 \_\_\_ YES \_\_\_ NO -- OR -- 2019 \_\_\_ YES \_\_\_ NO  
Attach the Federal Depreciation Detail for the year you checked. If you answered YES for either year, complete #23.
20. PREPARER IF OTHER THAN OWNER:  
Name \_\_\_\_\_ Name of firm \_\_\_\_\_ Phone# \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

21. Date this BUSINESS CEASED under current ownership within the county _____	Complete this item if only this branch/location closed.
Phone #: _____	
22. Date BUSINESS SOLD: _____	Buyer's Name & DBA: _____
Phone #: _____	Buyer's Address: _____
<input type="checkbox"/> Business will continue in this county	

**FOR OFFICE USE ONLY**

Tax Dist	Ext DI	ID/CRS	Calc Pg	Acpld	Recalc	File Date
Fed ID	PM/FX DI	City #	Appr Calc	Y	N	Translog
Incorp DI	WI DI	Only #	Activity Code			Entered
Start DI	Reason Code A N D	CAB#	Late Penalty	Y	N	Translog
FY _____	Appr Init	Fed Dep 10 Y N / 11 Y N	TXP			Repunch
Category	DI Revd / /	Fd Dp 10 11/4562/Lis/Bk 10 11	OVR			Translog

**23. CALCULATION PAGE MUST BE COMPLETED:** Use either the 2019 or 2020 Federal Depreciation Schedule to calculate the depreciated cost (7-36-8 NMSA 1993 AMENDED). This Depreciation Schedule shows the description, acquisition cost, acquisition year, Section-179 taken, & class life used:

**Step 1.** DRAW A LINE THROUGH, ELIMINATE, EACH ITEM ON THE DEPRECIATION SCHEDULE THAT

- has a license plate (licensed motor vehicle)
- the business disposed of prior to January 1, 2020
- the ENTIRE COST was fully depreciated or expensed under Section-179 PRIOR to the federal tax year used for this report.

**Step 2.** VERIFY THAT THE REMAINING TANGIBLE ASSETS HAVE A DEPRECIATION DEDUCTION TAKEN -OR- HAVE BEEN EXPENSED UNDER SECTION-179 (IN WHOLE OR IN PART) FOR THE FEDERAL TAX YEAR USED FOR THIS REPORT.

**Step 3.** DETERMINE THE STRAIGHT-LINE "CLASS LIFE" FOR EACH OF THE DEPRECIATING ASSETS. DO NOT USE MACRS OR ACRS "RECOVERY PERIODS".

**Step 4.** LIST THE STRAIGHT-LINE CLASS LIFE\*, YEAR OF ACQUISITION, COST, PERCENT GOOD\*\*, THEN CALCULATE THE DEPRECIATED COST(S). LIST THE ASSETS INDIVIDUALLY; OR GROUP THE ASSETS BY CLASS LIFE THEN SORT BY THE YEAR OF ACQUISITION.

\* "Class Life" (In years) as defined in IRS Publication 946--HOW TO DEPRECIATE PROPERTY. See "Table of Class Lives and Recovery Periods". (Do Not Use GDS (MACRS) or ADS)

\*\* See the attached Tables #1 and #2 for the Percent Good Factor.

> LEASED EQUIPMENT IS TO BE REPORTED BY THE LESSOR UNLESS TITLE IS PASSED TO THE LESSEE, IN WHICH CASE THE LESSEE IS ALLOWED TO CLAIM THE FEDERAL DEPRECIATION DEDUCTION ON THE EQUIPMENT. THEREFORE, THE EQUIPMENT IS TO BE REPORTED BY THE LESSEE.

> DO NOT INCLUDE LICENSED VEHICLES, OR LEASEHOLD IMPROVEMENTS.

> A COPY OF THE FEDERAL DEPRECIATION SCHEDULE MUST BE ATTACHED.

STRAIGHT- LINE CLASS LIFE* (In years)	YEAR OF ACQUISITION	<u>ALWAYS USE COST OF EQUIPMENT FROM FEDERAL DEPR SCHED</u>	X	% GOOD** (Table 1 OR 2)	=	DEPRECIATED COST
			X		=	
<b>TOTAL DEPRECIATED COST</b>						

**24. LEASED EQUIPMENT:** ON A SEPARATE SHEET LIST TYPE OF EQUIPMENT AND THE LESSOR.

**25. COMMENTS:**

Assets reported on this UPC (location) may actually be at other locations, please give us the UPC numbers.

For Information Only:	COST OF EQUIPMENT X % GOOD = DEPRECIATED COST
	DEPRECIATED COST X .3333 = TAXABLE VALUE
	TAXABLE VALUE X MILL RATE = TAX BILL DOLLAR AMOUNT

**EXHIBIT I**

**DEPRECIATION SCHEDULES**  
**Tax Year 2020**

<b>Schedule 1</b>		<b>Schedule 2</b>		<b>Schedule 3</b>			
<b>3 yr life</b>		<b>6 yr life</b>		<b>10 yr life</b>			
Short-term rentals, VCR's, video games, software (canned)		Computer equip, typewriters, copiers, calculators, communications, phone systems, fax machines, electronic equip, cell phones, drones, TV's, Billboards (with LED components), Drilling & Well Service		F F & E, vending machines, recreation equip, residential furnishings, motels, restaurants & bars, farm equip, heavy construction contractors equip, signs (other than billboard and electronic), portable buildings			
2019	85%	2019	93%	2019	96%		
2018	56%	2018	78%	2018	87%		
2017	27%	2017	64%	2017	78%		
2016	13%	2016	49%	2016	69%		
		2015	34%	2015	61%		
		2014	20%	2014	52%		
		2013	13%	2013	43%		
				2012	34%		
				2011	26%		
				2010	17%		
				2009	13%		

  

<b>Schedule 4</b>		<b>Schedule 5</b>		<b>Schedule 6</b>		<b>Schedule 7</b>	
<b>14 yr life</b>		<b>20 yr life</b>		<b>25 yr life</b>		<b>45 yr life</b>	
Manufacturing equip. of chemical, rubber, metal, stone, glass, steel mills		Billboards (excluding LED components)		Gas & purification plants, pipelines, oil field compressors, storage & holding tanks		Bank vaults	
2019	97%	2019	98%	2019	98%	2019	99%
2018	91%	2018	93%	2018	95%	2018	97%
2017	84%	2017	89%	2017	91%	2017	95%
2016	78%	2016	85%	2016	88%	2016	93%
2015	72%	2015	80%	2015	84%	2015	91%
2014	66%	2014	76%	2014	81%	2014	89%
2013	59%	2013	72%	2013	77%	2013	87%
2012	53%	2012	67%	2012	74%	2012	86%
2011	47%	2011	63%	2011	70%	2011	84%
2010	41%	2010	58%	2010	67%	2010	82%
2009	34%	2009	54%	2009	63%	2009	80%
2008	28%	2008	50%	2008	60%	2008	78%
2007	22%	2007	45%	2007	56%	2007	76%
2006	16%	2006	41%	2006	53%	2006	74%
2005	13%	2005	37%	2005	49%	2005	72%
		2004	32%	2004	46%	2004	70%
		2003	28%	2003	42%	2003	68%
		2002	23%	2002	39%	2002	66%
		2001	19%	2001	35%	2001	64%
		2000	15%	2000	32%	2000	62%
		1999	13%	1999	28%	1999	60%
				1998	25%	1998	58%
				1997	21%	1997	56%
				1996	18%	1996	54%
				1995	14%	1995	53%
				1994	13%	1994	51%
						1993	49%
						1992	47%
						1991	45%
						1990	43%
						1989	41%
						1988	39%
						1987	37%
						1986	35%
						1985	33%
						1984	31%
						1983	29%
						1982	27%
						1981	25%
						1980	23%
						1979	21%
						1978	20%
						1977	18%
						1976	16%
						1975	14%
						1974	13%