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.

2026 HARDING COUNTY PERSONAL PROPERTY BUSINESS EQUIPMENT REPORT

THIS REPORT MUST BE COMPLETED & RETURNED TO

OFFICE OF THE ASSESSOR-PERSONAL PROPERTY DIVISION

35 PINE ST. PO BOX 1002-MOSQUERO, NM 87733

{575} 673-2926 FAX {575) 673-2922

EMAIL: phillip.trujillo@hardingcounty.org

UPC# /ACCT#______________

6 Digits

Business Location

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#: FAOO ______________ 5 Digits

10. COUNTY BUSINESS REGIS#: ______________ (If this location of business is outside the city limits)

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:______________

____

1. ______________________________
Name of Owner: Sole Proprietor, Partnership, or Corporation Name

2. ______________________________
DBA: doing business as

3. (C/O)______________________________
InCare Of individual or firm other than owner.

4. ______________________________
Contact Person

5. ______________________________
Location **Address in this count** ☐ **Moved** from Location preprinted above

6. ______________________________
Mailing Address ☐ Agent address

14. PHONE #:______________CELL#:__________FAX #:__________ E-MAIL ADDRESS:______________

15. TYPE OF BUSINESS:______________________________

16. NAME & ADDRESS OF OWNER: ______________________________
(do not give agent name or address) ______________________________

17. IF THIS BUSINESS REPORTS EQUIPMENT TO THE NM STATE PROPERTY TAX DEPARTMENT - CENTRAL ASSESSMENT BUREAU? **DO NOT COMPLETE THIS FORM,** PLEASE CALL OUR OFFICE WITH YOUR CAB NUMBER IF YOU NEED ASSISTANCE.

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)**
2024____YES ____NO -OR- 2025 _____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**
Phone #: ______________

22. **Date BUSINESS SOLD**:______________**Buyer's Name & OBA:** ______________
Phone #:______________**Buyer's Address:** ______________
☐ **Business will continue n this county** ______________

FOR OFFICE USE ONLY

Tax Dist	Ext Dt	ID/CRS	Cale Pg Acptd	File Date
Fed ID	Recd Dt	City #	Appr Calc y N	Translog
Incorp	Tax Docs y N	Cnty #	Activity Code	Entered
Start Dt	Reason e A N 0 ___	CAB#	Late Penalty y N	Translog
FY ---	Appr In\t	Fed Dep 23 y N / 24 Y N	TXP	Repunch
Category	Dt Revd / /	Fd Dp 23 24/4562/List/Bk 23 24	OVR	Translog

23. **CALCULATION PAGE** MUST BE COMPLETED Using either the **2024, 2025 Federal Depreciation Schedule** to calculate the depreciated cost (7-36-8 NMSA 1993 AMENDED). This **Depreciation Schedule** shows the description, acquisition cost, acquisition yea, Section-179 taken.If no depreciation was taken supporting tax documentation must be submitted showing no federal depreciation was taken.

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

I has a license plate (licensed motor vehicle)

I the business disposed of prior to January 1, 2026

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. SEE ATTACHED SCHEDULES. DO NOT USE THE 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 GOS (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 LEASEHOLD IMPROVEMENTS. THESE NEED A DESCRIPTION OF THE IMPROVEMENT.

,. **SUPPORTING FEDERAL TAX DOCUMENTS ARE REQUIRED WITH ALL REPORTS.**

STRAIGHT-LINE CLASS LIFE• (in years)	YEAR OF ACQUISITION	ALWAYS USE COST OF EQUIPMENT FROM FEDERAL DEPR SCHED		%GOOD .. (Table 1 OR 2)	DEPRECIATED COST
	____________	____________________	X	____________	________________
			TOTAL DEPRECIATED COST		________________

24. LEASED EQUIPMENT: ON A SEPARATE SHEET UST 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