

**LEA COUNTY ASSESSOR'S OFFICE**  
**100 NORTH MAIN**  
**LOVINGTON, NM 88260**  
**575-396-8626**  
[www.leacounty.net](http://www.leacounty.net)

**NEW MEXICO BUSINESS FARM EQUIPMENT AND LIVESTOCK REPORT**

**This is an Official Request and a response is required**  
**Deadline for response is the last day of February**

**2010**

**Owner Name** \_\_\_\_\_  
**Mailing Address** \_\_\_\_\_  
**City State Zip** \_\_\_\_\_

**Owner#** \_\_\_\_\_

**School District** \_\_\_\_\_  
 (If reporting for more than one school district, a separate form is required to be filled out for each)

<b>MAILING ADDRESS</b> _____ Change OR Correction
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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 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 as per Subsection D of Sec 7-36-21. Failure to list or falsification of listing may result in penalties up to 25% and/or \$1000 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 or 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 1<sup>st</sup> 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.

<p><b>**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 1<sup>st</sup>, and all statements required to be made under the Property Tax Code, and I so affirm under pains and penalties of perjury.</b></p>		
_____ 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 month's 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	COM	REG	MONTHS IN COUNTY
<b>CATTLE</b>				<b>BISON</b>			
Bulls				Bulls			
Cows				Cows 4 Yrs			
Heifers Replacement				Heifers 1-3 Yrs			
Heifers Calves				Heifer Calves			
Steer Calves				Bull Calves			
Steers Yearlings							
				<b>Ratittes</b>	<b>Ostrichs</b>	<b>EMUS</b>	
<b>DAIRY CATTLE</b>				Breeding Males			
Bulls Dairy				Breeding Females			
Cows Dairy				Slaughter			
Heifers Dairy							
Calves							
Calf – operation only							
<b>HORSES</b> /Mules/Donkeys							
<b>SHEEP</b>							
Rams							
Ewes Over 2 Yrs							
Ewes 1-2 Yrs							
Sheep Under 1Yr							
Wethers							
<b>SWINE</b>							
Swine-Boars							
Breeding Sows							
Hogs Over 1 Yr							
Hogs Under 1 Yr							
<b>GOATS</b>				Milk Goats			
Angora Buck				Goats Other			
Angora Others							
Common Bucks							
Common Others							

I do not have any livestock or a grazing lease to report for the current tax year.

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Owners Signature

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Date