



**OFFICE OF THE
GRANT COUNTY ASSESSOR
PO BOX 972
SILVER CITY, NM 88062**

January 1, 2023

Dear Business Owner,

Personal property owned and used by your business is subject to valuation for property taxation purposes in accordance with the New Mexico Property Tax Code (7-36-33 NMSA).

The reportable business personal property consists of moveable items not permanently affixed to or part of the real estate. It includes, but is not limited to equipment used to conduct business such as computers, copiers, printers, phone systems, machinery, tools, fixtures, and office furniture.

Please complete the **BUSINESS PERSONAL PROPERTY RENDITION FORM** each year. This report must include additions and deletions of reportable personal property. Even if the business has not made any changes, an annual report must be submitted to the Assessor's Office. The report is due to the County Assessor's Office by the last day of February.

Enclosed are the **BUSINESS PERSONAL PROPERTY RENDITION FORM** and instructions, and a copy of the TY 2023 depreciation schedules. The depreciation schedules are for this report only.

If a business has a change of ownership or has closed, please let our office know so we may update our records. If you would like to deactivate your account, the account tax balance must be zero.

This report is also available online at www.grantcountynm.gov. If you have any questions, please contact the Assessor's Office at 575-574-0030.

Sincerely,

A handwritten signature in cursive script that reads "Misty A. Trujillo".

Misty A. Trujillo



GRANT COUNTY ASSESSOR'S OFFICE
 PO BOX 972, SILVER CITY, NM 88062
 OFFICE: 575-574-0030 FAX: 575-574-0074
 www.grantcountynm.gov

COUNTY ASSESSOR
 Misty A. Trujillo

TAX YEAR: 2023

BUSINESS PERSONAL PROPERTY RENDITION FORM

Please complete & return this form to the Grant County Assessor's Office by the last day of February (7-38-8 NMSA).

- A personal property report must be made annually even if no changes have been made. Failure to report or any report received or postmarked after the last day of February will result in a 5% non-rendition penalty. Intentional refusal to report or falsification of a report may result in penalties up to 25%. (7-38-8 NMSA).
- Corrections submitted after the 30-day protest period as indicated on the Notice of Value will be applied to the next year. If you are not on the tax roll, you will be added to current year under the omitted property guidelines and will be subject to the non-rendition penalty.
- All returns are subject to audit. Signature is required on report by owner/agent.

ACCOUNT # : _____

TYPE OF BUSINESS: _____

BUSINESS NAME: _____ PHONE#: _____

OWNER OF BUSINESS: _____

MAILING ADDRESS: _____

E-MAIL ADDRESS: _____

PHYSICAL LOCATION OF PERSONAL PROPERTY: _____

PERSON PREPARING REPORT: _____ PHONE#: _____

LEASED EQUIPMENT-NAME & ADDRESS OF PARTY RESPONSIBLE (If applicable):

HAS THE BUSINESS CLOSED OR BEEN SOLD: NO YES

IF THE BUSINESS CLOSED OR WAS SOLD COMPLETE BELOW:

DATE BUSINESS WAS SOLD OR CLOSED: _____ DEACTIVATE THE ACCOUNT

ALL EQUIPMENT WAS DISPOSED BY:

Sale Given Away Kept for Personal Use Other

IF TRANSFER OF OWNERSHIP:

NAME OF BUYER: _____ PHONE #: _____

MAILING ADDRESS: _____

I certify that the information contained herein, including any accompanying schedule or date is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER (or AGENT):

DATE: _____ PHONE #: _____



**BUSINESS PERSONAL PROPERTY
DEPRECIATION SCHEDULES
2023**

Schedule 1		Schedule 2		Schedule 3	
3 yr life		6 yr life		10 yr life	
Short term rentals, VCR's, Video games etc., Software		Computer equip., typewriters, copiers, calculators, communications, phone systems, fax machines, electronic equip., cell phones, drones, Billboards with LED components, TV's, Drilling & Well Service		F F & E, vending machines, recreation equip., residential furnishings, motels, restaurants & bars, farm equip., heavy construction, contractors equip., hand tools, signs (other than billboard and electronic), portable buildings	
2022	85%	2022	93%	2022	96%
2021	56%	2021	78%	2021	87%
2020	27%	2020	64%	2020	78%
2019	13%	2019	49%	2019	69%
		2018	34%	2018	61%
		2017	20%	2017	52%
		2016	13%	2016	43%
				2015	34%
				2014	26%
				2013	17%
				2012	13%

Schedule 4		Schedule 5	Schedule 6	Schedule 7	
14 yr life		20 yr life	25 yr life	45 yr life	
Manufacturing equip. of chemical, rubber, metal, stone, glass, steel mills		Billboards (those with LED components excluded)	Gas & purification plants, Pipelines, oil field compressors, storage & holding tanks	Bank Vaults	
2022	97%	2022	98%	2022	98%
2021	91%	2021	93%	2021	95%
2020	84%	2020	89%	2020	91%
2019	78%	2019	85%	2019	88%
2018	72%	2018	80%	2018	84%
2017	66%	2017	76%	2017	81%
2016	59%	2016	72%	2016	77%
2015	53%	2015	67%	2015	74%
2014	47%	2014	63%	2014	70%
2013	41%	2013	58%	2013	67%
2012	34%	2012	54%	2012	63%
2011	28%	2011	50%	2011	60%
2010	22%	2010	45%	2010	56%
2009	16%	2009	41%	2009	53%
2008	13%	2008	37%	2008	49%
		2007	32%	2007	46%
		2006	28%	2006	42%
		2005	23%	2005	39%
		2004	19%	2004	35%
		2003	15%	2003	32%
		2002	13%	2002	28%
				2001	25%
				2000	21%
				1999	18%
				1998	14%
				1997	13%
				2022	99%
				1996	49%
				2021	97%
				1995	47%
				2020	95%
				1994	45%
				2019	93%
				1993	43%
				2018	91%
				1992	41%
				2017	89%
				1991	39%
				2016	87%
				1990	37%
				2015	86%
				1989	35%
				2014	84%
				1988	33%
				2013	82%
				1987	31%
				2012	80%
				1986	29%
				2011	78%
				1985	27%
				2010	76%
				1984	25%
				2009	74%
				1983	23%
				2008	72%
				1982	21%
				2007	70%
				1981	20%
				2006	68%
				1980	18%
				2005	66%
				1979	16%
				2004	64%
				1978	14%
				2003	62%
				1977	13%
				2002	60%
				2001	58%
				2000	56%
				1999	54%
				1998	53%
				1997	51%