



Lincoln County Assessor

Walter Hill, Assessor

300 Central Avenue
P.O. Box 38
Carrizozo, NM 88301
575-648-2306 EXT 4

2022 LINCOLN COUNTY LIVESTOCK REPORT

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k- PORT ONLY ANIMALS THAT YOU OWN

PLEASE SIGN AND RETURN TO LINCOLN COUNTY ASSESSORS OFFICE, PO Box 38, Carrizozo, NM 88301.
Telephone (575) 648-2306 FAX (575) 648-2390 Located at 300 Central Ave., Carrizozo, NM
Lincoln County Livestock Appraiser: John Serna Ext. 118

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Attention Livestock Owner:

All livestock located in Lincoln County must be valued for property taxation purposes. The following information is REQUIRED by the Assessor's Office in order to properly value the livestock for the current tax year and update your records. The deadline to return this form is the last day of February. Failure to return the livestock report may result in a 5% penalty and/or the removal of the Special Method Agricultural rate. Please complete the following:

If any livestock are moved into or out of Lincoln County during the year, we greatly appreciate your timely notification to this office so we may pro-rate them for their time in our county.

A. Do you Lease the Land that is referenced above? YES NO

If YES, Please provide the Name and Mailing Address of the Lessor and a copy of the lease & Legal or map of location where Livestock are grazing.

Name: \_\_\_\_\_ Phone: \_\_\_\_\_
Address: \_\_\_\_\_

B. Complete the Livestock Report (See Back Page). Enter the quantity of livestock and the number of months the livestock will be in the county for the tax year 2022.

NOTE: If you do not own livestock in the current tax year, please check the box at the bottom of the back page that states "I did not own livestock as of January 1st of this year". It is important that you return this form even though you do not own livestock so our office can update your records accordingly.

# LINCOLN COUNTY LIVESTOCK OWNERS REPORT

*If no livestock is rendered your land will be assessed at market value*

Owner Number (office use) \_\_\_\_\_

Livestock Owner Name \_\_\_\_\_

Ranch Name \_\_\_\_\_

Address \_\_\_\_\_

## REPORT ONLY ANIMALS THAT YOU OWN

Please complete the number of animals YOU have of each type. If your animal is not registered (i.e AQHA), it should be listed under common. See reverse for farm and ranch personal property rendering. Thank you for your cooperation.

Cattle			
Type	Common	Registered	How long here
Bulls			
Cows			
Heifers			
Heifer calves			
Steer calves		n/a	
Steers (1+ yrs)		n/a	
Bison			
Bulls		n/a	
Heifers		n/a	
Heifer calves		n/a	
Bull Calves		n/a	
Sheep			
Rams			
Ewes (1 & 2 yr)			
Ewes (over 2 yr)			
Lambs			
Wethers		n/a	
Swine			
Boars			
Sows			
Hogs (1+ yr)			
Hogs (under 1 yr)			
Elk & Deer Farms			
Elk Buck		n/a	
Elk Cow & calves		n/a	
Deer Buck		n/a	
Deer Does		n/a	
Rarities			
Breeding Male		n/a	
Breeding Female		n/a	
Slaughter Animals		n/a	

Dairy Cattle			
Type	Common	Registered	How long here
Bulls			
Cows			
Heifers			
Calves			
Calf-Op Only		n/a	
Horses, Mules, Alpacas, Llamas			
Horses			
Mules/Donkeys		n/a	
Llamas-Male		n/a	
Llamas-Female		n/a	
Alpaca-Male		n/a	
Alpaca-Female		n/a	
Goats			
Angora Buck			
Angora Others			
Common Buck		n/a	
Common Others		n/a	
Milk Goat			
Goats Other			

Is your land grazed by **your** livestock? **Yes or No**  
**If No**, whose livestock does graze this land?

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

*If your livestock is on property that you LEASE, please provide property owners:*

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

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 Telephone (575) 648-2306 FAX (575) 648-2390 Located at 300 Central Ave., Carrizozo, NM  
 I DO SOLEMNLY AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
 Signature of Livestock Owner

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Please PRINT Name

\_\_\_\_\_  
 Phone number where you can be reached

Lincoln County Assessor's Office  
P.O. Box 38, Carrizozo, NM 88301  
(575) 648-2306

[www.lincolncountynm.net](http://www.lincolncountynm.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. 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 as per Subsection D of Section 7-36-21. Failure to list or falsification of listing may result in penalties up to 25% 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**

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**List of Farm Equipment**

If last year's list is on file, 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.

**Itemize property that was depreciated for federal income purposes during the last calendar year.**

Item Description or Equipment Category	Year of Purchase	Purchase Cost
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

*Attach additional sheet if needed.*

*Agricultural Equipment, Animal Husbandry Equipment, ATV's, Quads, Dairy Equipment, Grain Bins, Feeding Containers, Forklifts, Air Compressors = 10 yr depreciation schedule*

*Hand Tools, Loaders, Dozers, Mowers, = 14 yr depreciation schedule*

*Riding Mowers, Unlicensed Vehicles, Portable power tools = 15 yr depreciation schedule*

**AFFIRMATION MANDATORY**

*I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding list and description are full and correct statements of all business personal property required to be reported pursuant to Section 7-38-8 of the Property Tax Code, in the 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/Authorized Agent** \_\_\_\_\_ **Date** \_\_\_\_\_

**Please return to the Lincoln County Assessor's Office, P.O. Box 38, Carrizozo, NM 88301**

**\*\* If you are leasing any equipment, submit a separate sheet listing the type of equipment, lessor's name, mailing address and phone number, and your owner number.**