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**DEE ROBINSON**  
**LEA COUNTY ASSESSOR**

100 North Main, Suite 2  
Lovington, New Mexico 88260

**2009**

**PERSONAL PROPERTY RENDERING NOTICE**

**Dear Business Owner:**

This is your reminder to **RENDER YOUR PERSONAL PROPERTY**. All Personal Property used in your business (i. e. signs, equipment, furniture, fixtures, rentals, ect...) is subject to valuation for property taxation purposes in the State of New Mexico pursuant to Property Tax Code 7-36-33 NMSA 1978 and regulations 3.5.6.40.

Any report received or postmarked after the last day of February is subject to a civil penalty in the amount equal to 5 percent (5%) of the property taxes ultimately determined to be due on the property. We are not permitted by the statute to grant any extensions to this deadline. Note: Section 7-38-8H NMSA of the Property Tax Code.

In order to calculate your personal property value, our office will need:

A copy of last years (2007) Federal Tax Depreciation Schedule, along with a list of all equipment purchased in year (2008). Please attach the enclosed form when returning your depreciation schedule.

If you own a Commercial building, but lease or rent it to another business that is responsible for the Personal Property used in the business, please provide us with the lessee or renters name and mailing address so we can mail a questionnaire to them.

New Mexico is a self rendering State, therefore we would appreciate your corporation & compliance with our laws & regulations.

Your assessment is based on what you own on January 1<sup>st</sup> of each year. **If you closed or sold your business**, please fill out the Transfer of Ownership on the Business Personal Property Report.

Please disregard this notice if you have already filed your 2009 rendition.  
If we may be of assistance please call us at 575-396-8626.

Sincerely,

Sharla Kennedy  
Deputy Assessor