



LOS ALAMOS
where discoveries are made

BUSINESS LICENSE/REGISTRATION APPLICATION PACKET

Los Alamos County Community · Development Department

1000 Central Avenue, Suite 150

Los Alamos, NM 87544

(505) 662-8120

Checklist

Submittals	Provided	Needed	NA
Business License Application completed and signed			
New Mexico CRS number — required on application			
New Mexico Occupational License or Professional License If applicable			
Food Establishment: New Mexico Food Permit — required on application Will require additional reviews			
Sale of Liquor: Contact the New Mexico State Alcohol & Gaming Division			
Home-Based Business: Review and Sign Conditions of Approval for Home-Based Business Copy of Survey with appropriate markings Statement of Business Intent			
If you do not own the residence: Permission letter from the owner			
Storage of hazardous or flammable substances: Will require review by Fire Marshall			
Generation of industrial waste: Will require review by Utilities Department			
Child care for four or fewer nonresident children in your own home: No state license required — may require other reviews			
Child care for more than four children (Home or other location): State License (CYFD) required, www.newmexicokids.org May require other reviews			
\$35 or \$50 fee in cash or check: See fee schedule attached to this packet			
Other —			

Business Licenses generally take 1-7 business days to process (after a completed packet is received) determined by the reviews that may be required.

Dear Applicant:

Thank you for your interest in doing business in Los Alamos County. Before filling out the attached application form, here are the answers to a few commonly asked questions:

1. Do I need a business license/registration?

County ordinances require that all businesses in the County that are required by the State to pay gross receipts taxes apply for either a business license or registration and renew it every year. The designation as either a license or registration depends on the type of business you have, but the application process is the same.

2. Are home businesses required to have a license or registration?

Yes, if they are required to pay gross receipt taxes on a business conducted in the County they need to have a license or registration.

3. Where do I obtain a tax identification number for paying gross receipts tax in New Mexico?

A tax identification number (CRS number) can be obtained from the State of New Mexico Taxation and Revenue Department at this link [NM Taxation & Revenue](#) or at the Joseph Montoya Building, 110 St. Francis Drive in Santa Fe on the corner of St. Francis and Cordova, (505-827-0832).

4. Do I need more than one license or registration if I do business at more than one location in the County?

In most cases, yes. Separate branches of the same business need separate licenses or registrations, but we will only require a single license or registration for vending machines or ATMs with multiple locations under a single ownership.

5. Do vendors, peddlers, and door to door solicitors and salespersons need to have a business license?

Yes, but there are certain exceptions. No business license is required for (1) Authorized vendors operating at civic events and festivals authorized by the County (contact the Recreation Division at 662-8173 for further information); (2) New Mexico residents selling wood, fruit or garden produce they have raised themselves; (3) Solicitations on behalf of governmental or political subdivisions of the State or United States. Student vendors do require a license, but there is no fee charged as long as they don't gross more than \$2,000 in a calendar year. Itinerant food vendors also need a food establishment permit from the State of New Mexico Environment Department at (their website) or by phone: (505) 827-1840. Consult with a planner in our department for further information.

6. What's the fee for a license or registration and how long does it take?

Fees vary depending on the type of business activity. See the fee sheet included in this packet. It generally takes one to seven days to process your application from the time we accept it as complete depending on the number of required reviews.

7. How long is my license or registration good for?

A license or registration is good for one year. We will automatically send you a renewal notice the month before your license expires. Please avoid penalties and late fees by promptly sending in your renewal fee.

8. Does the issuance of the license or registration automatically permit me to conduct business?

No. The license or registration does not entitle the holder to carry on any business unless he or she has complied with all requirements of the County Code and all other applicable laws. Please consult with a planner in our department for information on zoning code requirements for the location where you plan to do business.

9. Where can I find the complete set of County regulations governing registrations and licenses?

A copy of Chapter 12, Article II governing registration and licenses is available in our office, or online at our County web site, losalamosnm.us

10. Do home based business licenses require more submissions?

Yes, because home based businesses are more sensitive to issues such as health, safety and welfare, we require more submissions. If you are applying for a home based business that is located in Los Alamos County, you will need to provide the following information.

Review and sign the conditions of approval for a home-based business on page 7 of this packet.

Provide a copy of your survey of the residence you will be using for the home based business:

- The survey needs to be to scale. You can obtain a copy of your survey from the title company where you purchased or closed on your home or at the bank where you may have borrowed money to purchase the home.
- If you rent, the home owner can obtain this information for you.
- Indicate where business will be conducted and the approximate square footage used for the business.
- Indicate resident and customer parking.
- Indicate where any hazardous or flammable materials will be stored.

Provide a **Statement of Business Intent** that includes the following:

- Type of business
- What you will be doing in this type of business
- Hours of operation
- Days of operation
- Whether or not there will be customers at the residence (approximately how many a day)
- What will be stored at the residence (company vehicles, inventory, etc.)
- If there will be employees and how many
- If there are any hazardous or flammable materials used, please state where they will be stored in your Statement of Business Intent and indicate where on the Survey.

If you do not own the home, provide a letter signed and dated from the landlord that gives you permission to operate business from the residence.



LOS ALAMOS

BUSINESS LICENSE APPLICATION

Los Alamos County · Community Development Department

1000 Central Ave, Suite 150

Los Alamos, New Mexico 87544

505-662-8120 (phone) 505-662-8363 (fax)

Business Name (and DBA if used): _____

Business Physical Address: _____

Note: If this is a residential rental property, the County requires a letter from the owner authorizing the tenant to conduct business here.

City, State, ZIP: _____ Phone: _____

Mailing Address: _____ City, State, ZIP: _____

If applicable, N.M Occupational or Professional License #: _____ License Type: _____

N.M. CRS 11-digit # (REQUIRED): _____ Primary NAICS Code: _____

N.M. Food Establishment Permit # (if applicable): _____ Industry: _____

Organization type (check one): Corporation ☐ LLC ☒ Partnership ☐ Sole Proprietor ☐ Nonprofit ☐

Nonprofit ID# (if applicable): _____

Corporate or Owner's Name: _____ Phone: _____

Owner's Address: _____ City, State, ZIP: _____

Public Website: _____

Name of Contact Person: _____ Title of Contact Person: _____

Email: _____ Phone: _____

List the services, products, or goods this business will offer or provide inside Los Alamos County:

The payment of the business registration fee or the business license fee, and the issuance of a registration or license by the County shall not entitle the holder thereof to carry on any business unless he or she has complied with all requirements of the Los Alamos County Code and all applicable laws, nor to carry on any business in any building or any premises designated in such registration or license in the event that such building or premises are situated in a zoning district or locality in which the conduct of such business is in violation of any law. I agree to comply with Los Alamos County Code Chapter 12 "Businesses" and other County, State, and federal regulations. I have obtained all licenses and inspections required by the State of New Mexico and I certify the information I have included on this application is correct.

Signature _____ Date Signed: _____

Printed Name: _____ Title: _____

HOME BASED BUSINESS REQUIREMENTS

Review and sign the conditions of approval for a home-based business on page 7.

Provide a copy of your survey of the residence you will be using for the home based business:

- The survey needs to be to scale. You can obtain a copy of your survey from the title company where you purchased or closed on your home or at the bank where you may have borrowed money to purchase the home.
- If you rent, the home owner can obtain this information for you.
- Indicate where business will be conducted and the approximate square footage used for the business.
- Indicate resident and customer parking.
- Indicate where any hazardous or flammable materials will be stored.

Provide a **Statement of Business Intent** that states the following:

- Type of business
- What you will be doing in this type of business
- Hours of operation
- Days of operation
- Whether or not there will be customers at the residence (approximately how many a day)
- What will be stored at the residence (company vehicles, inventory etc.)
- If there will be employees and how many
- If there are any hazardous or flammable materials used, please state where they will be stored in your Statement of Business Intent and indicate where on the Survey.

If you do not own the home, provide a letter signed and dated from the landlord that gives you permission to operate business from the residence.

Conditions of Approval for a Home Based Business in Los Alamos County

Below is an excerpt out of Los Alamos Municipal Code (Sec. 16-277) regarding home based businesses. Please note that Section 1 of the conditions apply only to areas in White Rock that are generally within the Pajarito Acres and La Senda Subdivisions. If you reside in a different location within Los Alamos County, then Section 2 applies to your home occupation.

After reviewing this document, sign, date and place the name of your business on the last page. Keep a copy for your records and submit the original signed document with your application.

No property in a residential district shall be used for a home occupation unless the home occupation meets the following standards and conditions:

Section (1) In the R-A district:

- a. The home occupation or profession shall be carried on within the main building, an enclosed garage or other accessory building, or any combination of these, except agricultural, horticultural or animal husbandry uses may be carried on the outside of a building.
- b. Not more than 25 percent of the area of the main dwelling may be used for home occupations. There is no limitation to the area of the lot or accessory buildings that may be used for agricultural, horticultural or animal husbandry home occupations; the total area used in other home occupations shall not exceed 25 percent of the area of all buildings on the lot. Any area of the main dwelling used in home occupation shall be included in determining the total area so used.
- c. Retail sales on the premises shall be permitted, but shall be restricted to not more than ten percent of the dwelling unit floor area for storage and display of goods to be sold.
- d. No more than one person outside the family shall be employed in a home occupation on the lot.
- e. There shall be no visible exterior display or storage of materials used in the home occupation, except that materials used in agricultural, horticultural and animal husbandry occupations may be stored outside of a building or in such a way as to be visible from off the lot. Other than the exception in this subsection (1)e., there shall be no exterior indication of the home occupation or variation from the residential character of the main building or lot, except that a two-square foot sign designating the permitted home occupation may be located on the lot. Also see section 16-404 for sign requirements.
- f. There shall be no noise, vibrations, smoke, dust, odor, heat or glare detectable beyond the boundaries of the lot on which the home occupation is located, so as to constitute a nuisance.
- g. The home occupation shall not create hazardous waste; or create pedestrian, automobile or truck traffic, or parking congestion significantly in excess of the normal amount found in a residential district.
- h. No equipment or process shall be used which creates visual or audible interference in any radio or television receivers off the premises or causes fluctuation in the electrical line voltages off the premises.
- i. The use shall not involve the use of signs or structures other than those permitted in the district.
- j. The use must be clearly incidental and secondary to the primary use of the lot.
- k. The use is the same as or similar to, but not restricted to, the following:
 1. Art, craft or technical work;
 2. Assembly and mechanical repair, including instruments, time pieces, sporting equipment and household appliances where articles are hand portable;
 3. Repair of electric motors less than five horsepower in rated capacity; and, repairs of mechanical and electrical components of automobiles which have been removed from the vehicle and brought to the premises;
 4. Office for the conduct of a profession, trade or service;
 5. Sewing and alteration of garments and home furnishings;
 6. Music lessons, dance lessons and tutoring;
 7. Conduct of a business related to a sport or hobby;
 8. Food cooperative;
 9. Testing, tune-up and repair of internal combustion engines less or equal to ten horsepower, subject to subsection (1)f of this section;
 10. Agricultural, horticultural and animal husbandry.
- l. The following uses are not allowed:
 1. Contractor's yard;
 2. Salvage yard or junkyard;
 3. Automobile repair or body and paint shop.

Section (2) In the R-E, R-1-12, R-1-10, R-1-8, R-1-5, R-M, R-3-L, R-3-H, R-4, R-5, R-6 and P-D districts:

- a. The home occupation or profession shall be carried on within the main building, an enclosed garage or other accessory building, or any combination of these.
 - b. In the R-E district, an area no larger than 25 percent of the combined dwelling unit area and areas of all accessory buildings may be used for home occupations, but not more than 25 percent of the area of the main dwelling may be so used. In the remaining districts, an area no larger than 25 percent of the dwelling unit area may be used for home occupations, without regard as to how the area is apportioned between the dwelling unit and any accessory buildings.
 - c. Retail sales on the premises shall be permitted, but not more than ten percent of the floor area of the dwelling unit shall be used for storage and display of goods to be sold.
 - d. No more than one person outside the family shall be employed in a home occupation on the premises.
 - e. There shall be no visible exterior display or storage of materials used in the home occupation, and no other exterior indication of the home occupation or variation from the residential character of the main building or lot, except that an unlighted, two-square foot sign designating the permitted home occupation may be located on the lot. Also see section 16-404 for sign requirements.
 - f. There shall be no noise, vibration, smoke, dust, odor, heat or glare detectable beyond the boundaries of the lot on which the home occupation is located, so as to constitute a nuisance.
 - g. The home occupation shall not create hazardous waste; or create pedestrian, automobile or truck traffic, or parking congestion significantly in excess of the normal amount found in the district.
 - h. No equipment or process shall be used which creates visual or audible interference in any radio or television receivers off the premises or causes fluctuation in electrical line voltages off the premises.
 - i. The use shall not involve the use of signs or structures other than those permitted in the district.
 - j. Such use must be clearly incidental and secondary to the primary use of the lot.
 - k. The use is the same as or similar to, but not limited to, the following:
 1. Art, craft or technical work;
 2. Assembly or mechanical repair, including instruments, time pieces, sporting equipment and household appliances where articles are hand portable;
 3. Repair of electric motors less than five horsepower in rated capacity; and repairs of mechanical and electrical components of automobiles which have been removed from the vehicle and brought to the premises;
 4. Office for the conduct of a profession, trade or service;
 5. Sewing and alteration of garments and home furnishings;
 6. Music lessons, dance lessons and tutoring;
 7. Conduct of a business related to a sport or hobby;
 8. Testing, tune-up and minor repair of internal combustion engines less or equal to ten horsepower, subject to subsection (2)f of this section.
 - l. The following uses are not allowed:
 1. Contractor's yard;
 2. Salvage yard or junkyard;
 3. Automobile repair or body and paint shop.
- (Ord. No. 85-210, § 3, 1994; Code 1985, § 17.40.070)

In addition to the above conditions, the business owner understands and agrees that this business license is non-transferable and in the event any changes are made to the business, owner agrees to contact the Los Alamos County Community Development Department to review changes.

Owner Signature

Date

Owner Signature

Date

Name of Business

COUNTY OF LOS ALAMOS, NEW MEXICO
BUSINESS REGISTRATION AND LICENSE FEE SCHEDULE

Please review the following class of business uses, select the appropriate license fee and submit a check for that amount with your Business Licenses application. If you have any questions or are not sure which class of use your business would be, please ask a member of Community Development staff.

An annual business license fee of \$35.00, per business, is required unless fee is modified in the below table.

Business Type	Fee
Junk Dealers	\$50 peryear
Pawnbrokers and Pawn Shops	\$50 per year (\$5,000 bond required)
Itinerant Salespersons, Vendors, or Hawkers unless exempt (see code). <i>(Must be paid in cash. If selling food, you must also obtain a food service establishment license from the State.)</i>	\$50 per year
Swimming Pools	\$50 per year
Auto, Tourist, Recreation Vehicle, Cottage Camps, and Campgrounds	\$50 per year
Boarding Houses, Rooming Houses, Motels, Hotels, and Bed & Breakfasts	\$50 per year
Auctions	\$35 per day, per auction (bond required)
Vending Machines	\$50 per owner per year
Taxis	\$35 per year, per taxi
Pinball, Video, Jukebox, and other coin or token operated games	\$50 per year, each
Food Service Establishments	\$50 per year

BUSINESS PERSONAL PROPERTY DECLARATION

This is an official request and a response is required

DUE: LAST DAY OF FEBRUARY

Tax Year: 2018

Owner Name and Address:

Business Location: Los Alamos

This form is for reporting Business Personal Property for property tax purposes. Only business assets and equipment for which an owner has claimed a deduction for depreciation for federal income tax purposes is subject to valuation and shall be valued as of January 1 of every year. This report must be submitted to this office annually even if there have been no changes in the past year. **Any person, who fails to make a required report by the last day of February, is liable for a civil penalty. (7-38-8 Sub Section B, E, and H of the NMSA).** Additional information and instructions are attached to assist you in filling out the form. We have created a brief presentation on business personal property and reporting requirements. The presentation can be accessed via our website at www.losalamosnm.us/assessor.

COMPLETE THE FOLLOWING SECTIONS IF APPLICABLE

Business Information- change or correct if needed

Name of business: _____
Mailing address: _____

Contact Person: _____
Phone number: () _____
Fax number: () _____
Physical location of business: _____
Type of business: _____
(ie. construction, fast food, hair salon, restaurant, retail, etc.)

Business start date: _____
Phone number: () _____
Business ID/License #: _____

Transfer of ownership or business closing

Name of buyer: _____
Mailing address: _____
City, State, Zip: _____

Phone number: () _____
Date of Closing or Sale (please circle one)

Signature: _____

Date: _____

Active business no longer depreciating assets

(Name of business) _____ possesses no business personal property for which the owner has claimed a deduction for federal income tax purposes during any federal income taxable year occurring in whole or in part during twelve months immediately preceding the first day of the property tax year (January 1).

Signature of Owner/Agent: _____

Date: _____

INFORMATION AND INSTRUCTIONS

- According to statute, all personal property used in your business that is depreciated for Federal Income Tax Purposes, including section 179, is subject to valuation for property tax purposes. Section 179 depreciated assets are only subject to taxation in the tax year after the year in which it has been expensed. This report must be received no later than the last day of February by the County Assessor's Office in which the property is located on January 1st. (Note: Section 7-36-33 NMSA 1978 of the Property Tax Code.) Any personal property that has been depreciated out for Federal Income Tax purposes is no longer reportable to this office. **However, even if all personal property that is used in your business has been depreciated for income tax purposes, you are required to return the personal property report to this office indicating that fact.**
- Assets having a deduction for depreciation and/or Section 179 expense which was reported to the IRS for the previous tax year must be reported on this form. See 7-36-8 NMSA-1993 Amended. **A copy of the federal depreciation schedule/detail 179 worksheet (IRS Form 4562) MUST be attached to this form.**
- Depreciation used is a straight line method of calculating the depreciation allowance over the useful life of an asset. The MACRS or ACRS recovery periods cannot be used for New Mexico Property tax valuation purposes.
- NM statutes require the actual date and 100% acquisition cost of an asset which including freight, installation, and any fees included in the purchase. (Please use rounded whole numbers)
- If you are leasing equipment for your business, you must attach a separate sheet listing the equipment type, lesser name, mailing address, and phone number.
- Owners of rentals or leased housing must report appliances, drapes, furnishings, equipment for office, clubhouse, maintenance etc.
- Materials or supplies, and vehicles or trailers registered in the state of NM are not subject to property tax.
- A business personal property report must be submitted annually even if no changes have been made. Failure to report will result in a 5 % non-rendition penalty. (7-38-8 Sub Section B, E, and H)
- Falsification of a report may result in penalties up to 25% of taxes due.
- This form and all fields MUST be completed in accordance with the above listed instructions and returned by the last day of February. **This office is not permitted by statute to grant any extensions to this deadline.**
- **All returns are subject to field audits.**
- If you have any question, please call the Los Alamos County Assessor's Office at (505) 662-8030.

NOTE: Any 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 the current tax year under the omitted property guidelines and will be subject to the non-rendition penalty.

Mandatory Affirmation*

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 the 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 the statements required to be made under the property tax code, and I so affirm under penalties of perjury.

Signature of Owner/Agent _____

Date: _____

SCHEDULE A: DEPRECIATION GUIDELINES

COMMERCIAL EQUIPMENT	CLASS LIFE	INDUSTRIAL EQUIPMENT	CLASS LIFE
Automotive repair shops	10	Misc. Food Preparation	10
Bakeries - retail (baking & selling)	10	Motel & Hotel equip.....	10
Barber and Beauty Shop equipment.....	10	Movie Theater Equip.....	10
Bars - Restaurant equipment.....	10	Office Furniture, fixtures.....	10
Body shop repair equipment.....	10	Phone & Communication equip.....	6
Cable TV Equipment.....	10	Printing & Publishing equipment	10
Camcorders & Video equip	3	Radio & TV broadcasting	10
Carpentry Shop.....	10	Ready mix concrete plants.....	10
Car wash - Automatic & Coin-Operated.....	15	Restaurant Equip - Fast Food	10
Cleaning & Laundry Equipment - Coin-op	10	Satellite Dish	10
Commercial Dry clean. & Laundry Equip.	10	Security Alarm System.....	10
Computers	6	Service Establishment.....	10
Construction equipment.....	6	Signs.....	10
Data processing equipment	6	Software & Video tapes.....	3
Distilling and Brewing	10	Store equipment – Wholesale-supply	10
Duplicating & copying equipment & Fax	6	Transmitting towers- Radio & TV	20
Hand tools	3	Typewriters, Calculators, add mach.....	6
Machine shops.....	10	Vending Machines	10
Mailing equipment, Postage meters.....	10	Warehouse equipment.....	15
Medical & Dental Equipment	10	Wholesale trade fix & equip	10
Electronic Equip & Cell Phones.....	6	TV,VCR,Video games, & Elec tools	3
Cameras	6		

If you have business personal property to report that is not listed above, use the Class Life as determined by the Internal Revenue Service (IRS). If any of the Class Life's listed above is inconsistent with the IRS Class Life, the IRS Class Life should be used.

SCHEDULE B: STRAIGHT LINE DEPRECIATION - PERCENTAGE GOOD

	3YR LIFE	5YR LIFE	6YR LIFE	8YR LIFE	9YR LIFE	10YR LIFE	12YR LIFE	15YR LIFE
2017	85.4	91.3	92.7	94.5	95.1	95.6	96.4	97.1
2016	56.2	73.8	78.1	83.6	85.4	86.9	89.1	91.3
2015	27.1	56.3	63.6	72.7	75.7	78.1	81.8	85.4
2014	12.5	47.5	49.0	61.7	66.0	69.4	74.5	79.6
2013	12.5	30.0	34.4	50.8	56.3	60.6	67.2	73.8
2012		12.5	19.8	49.8	46.5	51.9	59.9	67.9
2011		12.5	12.5	28.9	36.8	43.1	52.6	62.1
2010			12.5	18.0	27.1	34.4	45.3	56.3
2009				12.5	17.4	25.6	38.0	50.4
2008				12.5	12.5	16.9	30.7	44.6
2007						12.5	23.5	38.8
2006						12.5	16.2	33.0
2005							12.5	27.1
2004							12.5	21.3
2003								12.5
2002								12.5

ASSET WORKSHEET

INSTRUCTIONS FOR PERSONAL PROPERTY STATEMENT

List all owned, leased or rented personal property used in the respondent's operation or used in the conduct of the business in New Mexico, for which depreciation for federal income tax purposes was taken in the prior calendar year. Personal property is tangible property that is not part of, or permanently fixed to, a building or structure. Personal property includes but is not limited to: Furniture & Fixtures, Computer Peripherals, Construction Machinery and Equipment, Medical/Dental Equipment, Store & Restaurant Equipment etc. State the description, class life, purchase date and original cost below. Refer to Schedule A to determine the class life of the item and to Schedule B to determine the percentage good. Multiply the original cost of the item by the percentage good to determine the property value. If additional space is needed please use the attached worksheet.

**ENTER NEW OR CORRECTED EQUIPMENT DO NOT USE NEGATIVE NUMBERS
USE WHOLE NUMBERS AND ROUND TO THE NEAREST WHOLE NUMBER**

[illegible]

EXAMPLE: Acquisition Cost X Percent Good = Depreciated Property Value

$$1,000 \times 95.6\% = \$956.00$$