

CLAIM FOR PROPERTY TAX EXEMPTION (Non-Governmental Entities)

Under Article VIII, Section 3 of the New Mexico Constitution:

The property of the United States, the state, all counties, towns, cities, school districts, and other municipal corporations, public libraries, community ditches, and all laterals thereof, all church property not used for commercial purposes, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit, and all bonds of the state of New Mexico, and the counties, municipalities, and districts thereof shall be exempt from taxation.

Pursuant to S7-38-17 (C) NMSA 1978, beginning with the 1983 tax year, exemptions of real property for non-governmental entities must be claimed to be allowed. The application for an exemption must be filed no later than 30 days after the mailing of the notice of valuation, which is typically around April 1 of each tax year. In the absence of a completed application for exemption, the property will be assessed as non-exempt. Once an exemption is claimed and allowed, and neither ownership nor use of the property changes, the exemption will be applied by the Assessor in subsequent years. All churches and charitable or educational organizations must make an initial claim for their exemption.

To apply for the exemption, complete the following application and submit it along with your documentation to the Assessor's Office. Please answer all questions. If the question is not applicable, state "N/A." If the answer to a question is "none," state "none." Please note that a partially completed application may result in denial of the exemption.

Parcel ID#: _____

Map Code: _____

2. Identify the name or names of all owners of the property for which an exemption is requested.

3. Print the name of the person completing this application on behalf of the owner or owners.

4. Mailing address of the owner or owners.

5. Property address for the property involved.

6. Describe the property (acreage, improvements).

9. Is the owner a not-for-profit corporation?

- Yes
- No

a. If not, identify the kind of business entity under which the owner operates.

10. As a religious, educational, or charitable organization, identify the population you serve.

11. As a religious, educational, or charitable organization, detail the services you offer and provide.

12. Do the persons served pay for the services they receive in full or part?

- Yes

15. Does your organization engage in any business other than religious, educational, or charitable?

- Yes
- No

a. If yes, describe.

16. Is the entire acreage of the property described in #5 above used in your religious, educational, or charitable work?

- Yes
- No

a. If not, what percentage is used?

17. How much of the acreage is unimproved?

- Yes
- No

a. If yes, to whom and number of shares?

b. What is the value per share?

20. Has the organization ever declared or paid any dividends or distributed any profit?

- Yes
- No

a. If yes, provide the details.

21. Set forth below any other information or statement you wish to include that you feel will assist the Assessor in making a decision.

State of New Mexico, County of _____

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding description are full and correct statements.

Property Owner or Authorized Agent

Date: _____

A property owner may protest a denial of exemption determined for their property for property tax purposes by filing a petition of protest with the County Assessor no later than 30 days after the mailing by the Assessor of the denial letter or Notice of Valuation.

FOR OFFICIAL USE ONLY

- APPROVED
- DENIED

Chief Appraiser, Chief Deputy Assessor, or Assessor

Date: _____

