

CLAIM FOR PROPERTY TAX EXEPTION
(Non-governmental Entities)

Under Article VIII, S3 of the New Mexico Constitution:

The property of the United States, the state of all counties, towns, cities and 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. Once such exemptions are claimed and allowed, they shall be applied automatically in subsequent years so long as and until there is no longer eligibility or no change in the ownership of the property. When there is such a change, the Assessor must be notified. If this form is not filed with the County Assessor by the last day of February of the same year for which it is claimed, the property will be resumed not to be exempt and will be taxed accordingly. 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 with your documentation to the Assessor's Office. Please answer all questions. If the question is not applicable, state this it is N/A. If the answer to a question is "none", state it. Please note that a partially completed application may result in denial of the exemption.

Parcel ID# _____ Map Code _____ Folder # _____

Contact Person _____ Phone # _____

1. For what tax year are you seeking an exemption? _____
 - a. Are you seeking a full or partial exemption? Full _____ Partial _____
 - b. If partial, what percentage in relation to your total tax obligation?

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)

7. Describe all the uses made of the property and by whom.

8. Is the property leased or rented in full or in part to another? Yes ___ No _____
 - a. If yes, to whom and what percentage of the whole property is leased or rented?

 - b. What use is put to the property by the tenant?

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 person serviced pay for the service they receive in full or part?
Yes _____ No _____
 - a. If yes, provide more detail on the terms of payment.

 - b. If you have a payment schedule, please attach a copy.

13. Identify all sources of your organization's income.

14. What percentage of your total income is spend on the religious, educational or charitable services you provide?

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?

a. How is that unimproved part used in the educational or charitable service you provide?

18. Does the organization have a tax exemption status with the U.S. Internal Revenue Service?

Yes _____ No _____

a. If yes, attach a copy of the exemption certificate or letter.

19. Has any capital stock of the corporation been issued? 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.

Please sign either of the signature lines below.

OATH

State of New Mexico, County of Dona Ana

I do solemnly swear 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. I so swear under pains and penalties of perjury.

Property Owner or Authorized Agent

Date _____

AFFIRMATION

State of New Mexico, County of Dona Ana

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 his 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 _____