

Claim for Exemption of Property 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 for educational or charitable purposes, all cemeteries not used or held for private or corporate profit and all bonds of the state New Mexico, and the counties, municipalities and districts thereof shall be exempt from taxation.

Pursuant to 7-38-17 (C) NMSA 1978, beginning with the 1983 tax year, exemptions are 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. If this form is not filed with the County Assessor by the last day of February, of the year the exemption is requested, the property will be presumed to be not exempt and will be taxed accordingly. All churches and charitable or educational organizations must claim their exemption for it to be allowed for that tax year.

Provide the following information as completely as possible:

Entities (Owners) _____

Contact Person _____ Phone # _____

Property Description (Land and Improvements): _____

Primary Use of Property:

(Attach any additional information such as bylaws, annual reports, income statements, etc., which may support your claim).

- | | | |
|-----------------------------------|------------------------------|-----------------------------|
| Is the property leased or rented? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Is the property vacant land? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Is the entity a church? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Is entity non-profit? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

What portion of the entity expenditures is supported by contributions? _____

To whom does your organization provide educational or charitable services? _____

OATH OR AFFIRMATION

I hereby certify that the above property is owned by a church, charitable, or educational organization and is being used for a church, charitable, or educational purpose.

 Property Owner or Authorized Agent

 Date

Approved Denied

 County Assessor or Deputy

 Date

A property owner may protest the denial of exemption determined for his/her property for property taxation purposes by filing a Petition of Protest with the County Assessor no later than 30 days after the mailing of Notice of Value.