

Assessor
01/2013

**Claim for Exemption of Property
Nongovernmental Entities**

Account # _____

Pursuant to 7-38-17 [C] NMSA 1978, beginning with the 1983 tax year, exemptions of real property for nongovernmental 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 tax year in which it is required to be claimed in order for it to be allowed for that tax year, 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.

Provide the following information as completely as possible:

Property Owner: _____

Mailing Address: _____

Email: _____

Contact Person _____

Phone Number _____

Property Description (land and improvements):

What specifically is the property currently used for?

If exemption is claimed for a church, educational or charitable purpose **evidence that such use is the "primary and substantial use" of the property must be included.**

(attach all of the following; bylaws, current list of board of directors, most recent annual reports, most recent income statements, income tax returns and any additional information which may support your claim).

Is the property leased or rented? Yes or No.

Is the Entity a Church? Yes or No.

Is the property vacant land? Yes or No.

Is the entity non-profit? Yes or No.

What portion of the entities expenditures are supported by contributions? _____

OATH OR AFFIRMATION

I herby 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 property for property taxation purposes by filing a petition of protest with the county assessor no later than 30 days after the mailing by the assessor of the Notice of Valuation.