CLAIM FOR EXEMPTION OF PROPERTY BY NON-GOVERNMENTAL ENTITIES

100 Catron St. • PO Box 126 • Santa Fe, NM 87504
Phone 505-986-6300 • Fax 505-986-6316
assessor@santafecountynm.gov • wwww.santafecountynm.gov/assessor

PURSUANT TO SECTION 7-38-17 AND NMAC 3.6.7.25, exemptions from assessment for property taxes of real property belonging to or used by 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 notice of valuation, (which is normally on or 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 shall be applied by the Assessor in subsequent years.

RECOMMENDED DOCUMENTS TO BE SUBMITTED TO THE ASSESSOR

- IRS 501(C) designation letter
- State Corporation Commission non-profit designation and certificate of good standing
- Attorney General of New Mexico Registry of Charitable Organizations certificate
- Articles of Incorporation and Bylaws
- City, State or Federal Licenses
- National Affiliations
- Deed or lease showing authorization to use property
- IRS Form 990 submittals
- Brochures showing religious, educational or charitable services offered
- Application forms for receipt of services
- Curriculum
- Mission Statement
- Photographs; Maps; Floorplans

PLEASE PROVIDE THE FOLLOWING INFORMATION

Tax Year for Which Exemption is Claimed: _____

Account No.: _____ **Location No.:** _____

Name of Entity Claiming Exemption: _____

Contact Person: _____

Address of Property: _____

Email of Person: _____

Mailing Address: _____

Phone: _____

Name of Owner of Property: _____

Address: _____

Email: _____

Mailing Address: _____

Phone: _____

LEGAL BASIS FOR EXEMPTION CLAIMED ·

CHURCH PROPERTY NOT USED FOR COMMERCIAL PURPOSES
- Property must be owned by the church; AND Not used for commercial purposes.
- Permitted uses include, but are not limited to: religious services, education, outreach, housing for clergy, and property necessary for the church use (such as parking lots, playgrounds, outbuildings for storage).
- Commercial use includes thrift stores, commercial parking lots, gift shops, rental, etc. Even if all funds are used to support the charity
  Document all uses

EDUCATION
- Direct, immediate, primary, and substantial use of the property for education embracing systematic instruction in any and all branches of learning.
- Educational entity need not own property; can use it under a lease;
- Need not be a non-profit, can be a for-profit educational institution.
- Document who are the students or recipients of the educational services, what is the curriculum, what is the schedule for the provision of educational services, daily and annually;

CHARITABLE
- Direct, immediate, primary, and substantial use of the property to confer a benefit of real worth and importance to an indefinite class of persons who are part of the public and are either aged, financially disadvantaged, ill, or otherwise in need of assistance
- Charitable can include conservation of land or archaeological resources;
- Charitable use does not include use for thrift stores, gift shops, rental, etc. even if all funds are used to support the charity
- Document the services provided, the guidelines for eligibility to receive the services, the availability of the services to the public, the time dedicated to providing services (daily, once a month, etc.)

Cemetery – Not held for Private or Corporate Profit

Other – Specify Constitutional Provision Allowing the Exemption

· OATH OF AFFIRMATION ·

I hereby certify that the above is true and correct.

_____   _____
Property Owner or Authorized Agent   Date

A property owner may protest the denial of an exemption by filing a petition of protest with the County Assessor's Office no later than thirty (30) days after the mailing of the Notice of Values.

OFFICIAL USE ONLY

Approved_____ Denied_____ _____ _____
                                                        County Assessor or Deputy Assessor   Date