



Office of the Rio Arriba County Assessor
Claim for Exemption of Property - Nongovernmental Entities
Additional Questions and Documentation

Account # _____

Tax Year _____

Name of Property owner: _____

Physical Address: _____

Mailing Address: _____

Property Legal Description: _____

Supporting Documentation:

- Public Regulation Commission (Formerly State Corporation Commission) Certificate.
- Articles of Incorporation – Constitution and Bylaws.
- IRS 501C () Federal Non-Profit designation issued.
- IRS Form 990 reports for the last 3 years.
- Financial and Income Statements for the past three years.
- Organizational brochure(s) or documentation reflecting charitable/educational nature of organization.
- Educational Entities: Educational curriculum application.
- Survey plat and property layout of improvements.
- Business Equipment (Business Personal Property) -Business equipment includes office machines, equipment, furniture, other moveable items) attach itemized list.
- List of individuals that occupied the property, with date, length of stay and rental rate. (rent rolls)

Additional Questions:

Describe the intended use of the property. (land and Improvements).

List square footage, **ACTIVITY** and hours used **EACH DAY OF THE WEEK** for each **AREA** of the land and improvements that are **USED for charitable and/or educational** purposes as well as square footage and percentage of area not used.

Is the property rented, leased or sub-lease to generate income (provide lease agreement)?

Yes No

If "Yes" indicate percentage and size of the usable area. _____% _____sqft.

How is the property and organization supported financially?

List the property and organization income from all sources per month. _____

Explain, in detail, why the property is educational or charitable as these terms are utilized in the New Mexico Constitution, Article VIII, Section 3.

Please include a narrative description of the activities presently carried on by the organization on the property as it is the use of the property that is in question, and not the organization. The narrative should specifically identify the services performed to benefit the public at large or the community by the organization. List definition of recipient classes

OATH OF 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 an exemption determined for his property for property tax purposes by filing a Petition of Protest with the County Assessor no later than thirty (30) days after mailing by the County Assessor the Notice of Value.

Claim for Exemption of Property by Non-Governmental Entities

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

The property of the United States, the state and 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 of 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 of real property for non-governmental entities must be claimed to be allowed. The application for exemption must be filed by the last day of February or no later than thirty days after the mailing of the county assessor's notices of valuation. In the absence of a completed application, the property will be presumed to be not exempt and will be taxed accordingly. Once such exemptions are claimed and allowed, they shall be applied automatically in subsequent years.

In the event that an application is denied, the property owner may protest the denial of exemption by filing a petition of protest with the Office of the Assessor no later than thirty days after the mailing of the notice of valuation.

Entity Claiming Exemption: _____

Contact Person: _____ Phone: _____

Mailing Address: _____

Email: _____

Physical Address of Subject Property: _____

Account Number: _____ Parcel Number: _____

Legal Description: _____

Type of Exemption Claimed (check all that apply)

- Church Property not used for Commercial Purposes Education Charitable
 Cemetery (not held for profit) Other (please specify) _____

Primary Use of Property: _____

What portion of entity expenditures is supported by contributions? _____

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

Is the property leased or rented? Yes No

Is the property vacant land? Yes No

Is the entity non-profit? Yes No

Is the entity a church or religious organization? Yes No

Please include the following documents in support of the claim for exemption (where applicable).
Please provide any additional information that may apply.

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	
City, State, and/or Federal Licenses	National Affiliations
Articles of Incorporation and Bylaws	Mission Statement
IRS Form 990 submittals	Curriculum
Brochures showing religious, educational, or charitable services offered	
Application forms for the receipt of services	

Oath of Affirmation

I hereby certify that the information submitted is true and correct and that the subject property is eligible for exemption pursuant to Article VIII Section III of the NM State constitution and all applicable statutes and regulations.

Property Owner or Authorized Agent Signature

Date

County Assessor or Deputy

Date

Approved

Denied