



San Miguel County Assessor

Connie M. Gallegos, County Assessor

Dorene Garcia-Lujan
Chief Deputy

Jessica Garcia
First Deputy

CLAIM FOR EXEMPTION OF PROPERTY NONGOVERNMENTAL ENTITIES

Pursuant to S 7-38-17© 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 _____, 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 in _____.

Provide following information as completely as possible:

Name of Property Owner: _____

Address: _____

Property Description (land and improvements):

SEE ATTACHMENT 1

Is the property leased or rented? Yes _____ or No _____

Is the property vacant land? Yes _____ or No _____

Is the entity a church? Yes _____ or No _____

Is the entity non-profit? Yes _____ or No _____

What portion of the entities expenditures are 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 purpose.

By: _____
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 taxation purposes by filing a Petition of Protest with the County Assessor no later than 30 days after the mailing of the Notice of Valuation by the County Assessor.

SUPPLEMENTAL INFORMATION SHEET

INSTRUCTIONS TO APPLICANT:

Applicant should be certain that they have supplied all information requested herein. If a specific item does not exist, applicants should strive to provide the same type of information as would be contained in the item requested through other means.

Failure to provide complete information may result in denial of your application for tax-exempt status.

In order to grant the request, the County Assessor must be satisfied that the substantial and primary use of the property is for educational and charitable purposes and that the public is deriving a substantial benefit from the organization in return for granting of the exemption. If the County Assessor is unable to make that determination and document it properly, the County Assessor has no alternative but to deny your request.

PLEASE ATTACH HERETO COPIES OF YOUR ORGANIZATION'S INCOME TAX FILING WITH THE IRS FOR THE PAST THREE YEARS.

What is your organization's Federal Tax Identification Number?

Have you been granted non-profit status by the IRS? _____

If so, what code section is your status awarded under? _____

Please attach a physical description of your premises to this sheet, describing the total square footage, floor plan and usage of various portions of the premises.

Please list each and every other organization that uses your facilities (use additional sheet if necessary).

_____	_____
_____	_____
_____	_____
_____	_____

Do you own the facility or are you a rental tenant? _____

Do you rent or lease the facility to other organizations? _____

If you do rent or lease, please attach to this sheet a copy of your rental or lease agreement form.

Please provide a listing of all rental income derived for your organization, through your organization, through your rental of lease operations in each of the proceeding three fiscal years.

Please attach to this sheet a copy of your articles of incorporation, by-laws, constitution and/or any other documents that sets forth your goals, rules, regulations, purpose, membership requirements, etc.

Please attach to this sheet a copy of your reservation book, calendar, or any other document of three fiscal years.

Please describe in complete detail each and every charitable and/or educational activity that occurs on the premises for which the tax exemption is being sought (use a separate sheet if necessary).

Please describe in complete detail each and every charitable and/or educational activity that your organization is involved in or which your premises are the “organizational center and/or base of operations” (use a separate sheet if necessary).

Please attach the membership listing for your organization for each of the proceeding three fiscal years.

Pease describe in complete detail the individual participation in educational or charitable programs on the local or functions for your membership.

Does your organization make contributions to other charitable and; or educational organizations on the local, state or national level? _____

List each such organization, stating whether it is local, state or national, and providing the amount of each contribution in each of the proceeding three fiscal years for your organization.

Please describe in complete detail the method or methods for generating income for your organization.

Please state for each of the proceeding three fiscal years for your organization the percentage of your gross income that is devoted to charitable and/or educational programs and/or functions.

Please state for each of the proceeding three fiscal years for your organization the percentage of your net income that is devoted to charitable and/or educational programs, and/or functions.

Please describe in complete detail the educational programs, and or functions that occur on the premises, including the nature of the classes, courses, programs, seminars, the topic covered and the type of material and instruction that occurs.

Please provide any other information in your possession, which you feel, may be relevant to the County Assessor in determining whether the premises for which the Tax Exemption is sought are significantly and primarily use for educational and/or charitable and/or demonstrate a significant benefit to the public.
