



# Sierra County Office of the Assessor

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## CHARITABLE – EDUCATIONAL- RELIGIOUS ORGANIZATION TAX YEAR 2026

### Application for Exemption of Property Tax for Non-Governmental Entities

Application Date:     /     /     

*(Any award of an exemption will be for the current tax year only and will not relieve the organization from the payment of previous years' taxes, interest and penalties.)*

Pursuant to Section 7-38-17 NMSA 1978, exemption of non-governmental entities must be applied for, approved and claimed to be allowed. Once approved, reapplication is not necessary in subsequent tax years so long as the use of the property, ownership, boundary lines and mission of the organization remain without change. Complete and submit this application to the Sierra County Assessor's Office. The official application submittal period is January 1, 2026 up to thirty (30) days following annual Notice of Value mailings. Property will be presumed **NOT EXEMPT** and taxed accordingly OUTSIDE dates indicated. All new religious, charitable or educational organizations must follow this process for the exemption to be considered for Tax Year 2026.

#### IMPORTANT INFORMATION ON EXEMPTIONS:

1. It is the USE of the property BY QUALIFYING INCORPORATED NON-PROFIT/CHARITABLE/EDUCATIONAL ORGANIZATIONAL OWNER(S), not the declared objects and purposes of its owners which determines the right to exemption. The charitable or educational purpose of the property must be its PRIMARY use.
2. The IRS 501 C ( ) designation for federal income tax exemption has no applicability to applicant organization's claim for property tax exemption in New Mexico. This applies primarily to sales tax & the deductibility of donations on income tax reports etc.
3. Please complete this application in its entirety. If necessary, use additional sheets to support your claim for exemption.

#### Supporting Documentation

Please submit the following documents to assist us in processing your application. Please check boxes below for documents you are submitting with this application. Complete this application in its entirety. If necessary, use additional sheets to support your claim for exemption.

- Ownership: 1.  Real Property     Dead Date: \_\_\_\_\_ OR     Real Estate Contract    Date: \_\_\_\_\_
- 2.  Personal Property     Owner Equipment Certification Letter     RE Leased? (Submit Copy of Lease)
- 3.  Manufactured Home     MVD Title/Registration     List Specifications on Page 04 of this application
- Public Regulation Commission (Formerly State Corporated Commission) Certificate
- Articles of Incorporation – Constitution and Bylaws
- IRS 501C ( ) Federal Non-Profit designation issued
- IRS Form 990 reports for last two recent previous years
- Financial & Income Statements last two recent previous years
- Organizational brochure(s) reflecting charitable/educational nature of organization
- Educational Entities: Educational curriculum applicable to each grade level of institution
- Improvements: Surveyors plat map reflecting improvements

#### ORGANIZATION APPLYING FOR TAX-EXEMPT STATUS:

ORGANIZATION NAME & Street Address:


Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_  
 Tel: Bus ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_ Email: \_\_\_\_\_  
 Res ( ) \_\_\_\_\_ Cell Phone: ( ) \_\_\_\_\_

Name of Property Owner as of 01/01/2025 \_\_\_\_\_

Do ALL Charitable/Educational activities take place on Real Estate parcels listed on this application:

YES  NO If "No" Please explain on a separate attachment.

Is Real Estate zoned for intended use: YES  If "Yes" Please list Real Estate property parcel Class(s): \_\_\_\_\_

NO  If "No" Please submit your plan of action for zoning acceptance.

**TYPE OF PROPERTY TAX EXEMPTION YOU ARE APPLYING FOR:**

**REAL ESTATE:** (Idle, vacant, unimproved property parcel(s) are not eligible for tax exemption)

**Uniform Property Code number(s): (UPC)** Real Property – Example: 3-012-012-123-456

(1) \_\_\_\_\_ (2) \_\_\_\_\_  
(3) \_\_\_\_\_ (4) \_\_\_\_\_  
(5) \_\_\_\_\_ (6) \_\_\_\_\_

(If additional parcels, please list on Page (4))

**PERSONAL PROPERTY (Business Equipment):**

(Business equipment includes office machines, equipment, furniture, other movable items) **Attach Itemized List**

**Uniform Property Code number(s): (UPC)** Personal Property – Example: 3-012-012-123-456

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_

**MANUFACTURED HOME:** (Include copy of title/registration – LIST ADDITIONAL INFORMATION ON PAGE (4))

**Uniform Property Code number(s): (UPC)** Personal Property – Example: 3-012-012-123-456

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_

**Actual STREET Address or LOCATION of Real Property, Business Equipment or Manufactured Home:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Use Page (4) or Additional Sheet if Necessary)

**OTHER ORGANIZATION INFORMATION**

01. Applicant organization is the: 1.  OWNER of the Real Property/Improvements/Personal Property or Manufactured Home  
2.  OWNER of the  Personal Property (Business Equipment)  
 Manufactured Home AND LEASES the Office Space/premises/real property

02. Who **currently** owns land parcel(s)? \_\_\_\_\_  
(Copy of current owner document should be included)

03. Who **currently** owns the Improvements? \_\_\_\_\_  
(Copy of current owner document should be included if applicable)

04. Who **currently** owns the Personal Property (Business Equipment)? \_\_\_\_\_  
(Owner Equipment Certification Letter/Equipment List & Copy of Real Estate Lease (if applicable) or Real Estate Deed should be included)

05. Who **currently** owns the Manufactured Home? \_\_\_\_\_  
(MVD Title/registration and other required information on Page (4) should be included)

06. Were any improvements under construction as of January 1st of 2025 for which a tax-exempt status is claimed?  
 YES  NO  Not Applicable

07. If question 06 is answered YES, furnish date construction commenced: \_\_\_\_\_ (Attach copy of Building Permit) and projected date of completion \_\_\_\_\_ (Attach copy of Certificate of Occupancy if applicable).

08. Describe intended use of newly constructed improvements: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

09. Does the organization engage in long term activities **other** than those for which exemption is sought and are the activities:  
 Political  Social  Fraternal  Not Applicable  
(Please explain in detail on separate sheet if political, social or fraternal)

10. List square feet, percentage, ACTIVITY and hours used EACH DAY OF A SEVEN DAY WEEK for each are of the improvements & land that are used for charitable and/or educational purposes as well as footage and percentage NOT used: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11. How is the applicant organization supported financially: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

12. Will the applicant organization rent, lease or sub-lease on a long-term basis a portion of this property to generate income?  
 YES       NO      (If "Yes", what %: \_\_\_\_\_ % Size: \_\_\_\_\_ (provide copy of rent or lease agreement)

13. List organization income from all sources per month.    \$ \_\_\_\_\_

14. Is the applicant organization filing IRS Report Form 990 each year?     YES       NO  
(If "No" enclose IRS authorized letter stating you are not required to file)

15. **Explain all reasons why this 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. 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 (Ex: low-income, homeless, indigent, or charitable organizations, etc.) receiving your services.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Use additional sheets and attach supporting documentation if necessary)

**PROPERTY OWNER OATH OR AFFIRMATION**

**I hereby certify that the subject property(s) are owned by a charitable and/or educational organization and is being used for charitable and/or education purposes.**

\_\_\_\_\_  
Signature of property owner or \*AUTHORIZED AGENT

\_\_\_\_\_  
Date of Request

\_\_\_\_\_  
Please Print name of person signing signature

\_\_\_\_\_  
Title

\*Letter of Authorization to Agent from Owner is required

