



Sierra County Office of the Assessor

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CHARITABLE – EDUCATIONAL- RELIGIOUS ORGANIZATION TAX YEAR 2025

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, 2025 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 2025.

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 01/01/2024 _____

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 2024 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

Registered Owner: _____

Year: _____ Manufacturer: _____ Model: _____ Size: _____ X _____

VIN: _____ NM License Plate No.: _____ No. Axles: _____

Title No.: _____ Manuf. Home Color(s): _____

A-Frame No.: _____ Other Unit/Manuf. No's: _____

Double Wide: ☐ Single Wide: ☐

Manufactured Home Attached to Permanent Foundation? YES ☐ NO ☐

Axles/Wheels Removed? YES ☐ NO ☐ Not Applicable ☐

A-Frame Removed? YES ☐ NO ☐ Not Applicable ☐

Is Manufacture Home on property contiguous to an exempt property used for religious purposes? YES ☐ NO ☐

(Additional space for APPLICANT. Please make a reference for each entry)

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

APPROVED

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