



# Sierra County Office of the Assessor

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## 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, 2019 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 2019.

#### 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.  Manufactured Home  MVD Title/Registration  List Specifications on Page 04 of this application
- Articles of Incorporation  
 IRS 501C ( ) Federal Non-Profit designation issued  
 Constitution and Bylaws  
 Public Regulation Commission (Formerly State Corporation Commission) Certificate  
 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 01/01/2019 \_\_\_\_\_

Do ALL religious 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))

**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 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  Manufactured Home

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 Manufactured Home? \_\_\_\_\_  
(MVD Title/registration and other required information on Page (4) should be included)

05. Were any improvements under construction as of January 1st of 2019 for which a tax-exempt status is claimed?  
 YES  NO  Not Applicable

06. If question 05 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).

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

08. 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)

09. 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: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

11. 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)

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

13. How many active members are currently enrolled? \_\_\_\_\_

14. What is the projected attendance?    Next Week: \_\_\_\_\_    Next Month: \_\_\_\_\_    Six Months: \_\_\_\_\_  
One Year: \_\_\_\_\_    Five Years: \_\_\_\_\_

15. Please list all uses of this particular property during the past twelve (12) months which were considered to enhance the religious mission or purpose of this organization. List actual uses, not potential uses. Also, explain all reasons why this property use is religious as these terms are utilized in the New Mexico Constitution, Article VIII, Section 3.

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

(Use additional sheets and attach supporting documentation if necessary)

16. Is organization affiliated with a local, state, regional or nationally recognized entity of same faith?     YES     NO  
List Affiliation(s): \_\_\_\_\_  
\_\_\_\_\_

17. Is the pastor, priest, minister, rabbi or chaplain of this religious organization an ordained clergy member?  
 YES     NO    List Affiliation(s): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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

