

Claim of Exemption Checklist

3/26/2014

Applicant obtains application

Website, Assessor, Administration

Application submitted to the Assessor

Assessor

- Accepts application, notifies Administration of application for tracking purposes
- Collects \$50 non-refundable fee.
- Obtains receipt from Treasurer, provides original to Applicant, copy with the application
- Checks for required information, reviews for completeness, etc.
- Computes preliminary taxes due, notified Applicant
- If OK, submits to Administration
- If not OK, returns to Applicant with additional information request

Administration

- Receives from Assessor
- Reviews
- If OK, places on Planning Board agenda
- If not OK, returns to applicant with additional information request

Planning Board

- Recommends approval, Administration places on BOCC Agenda
- Recommends disapproval, to Administration for return to Applicant

Board of County Commissioners

- Approval, to Assessor
- Disapproval, returned to Applicant

Administration

- Notifies Applicant of BOCC actions
- If approved, submits application to the Assessor

Assessor

- Computes final taxes due, informs the Applicant
- When Applicant comes to get the paperwork, directs to Treasurer for the tax payment

Treasurer

- Received tax payment, issues receipt – original to the Applicant, copy to the COE application

Assessor

- Releases the final application to the Applicant

Clerk

- Files/records the COE

CLAIM OF EXEMPTION

Claims of Exemption must be submitted on the form provided in this appendix to the Sierra County Subdivision Regulations. The language of this form shall not be altered in any way.

CLAIM OF EXEMPTION INSTRUCTIONS

To claim an exemption from the requirements of the Sierra County Subdivision Ordinance, all owners of record of the property involved must complete this form and sign it before a notary public and submit the entire form (except for the instruction pages) together with legible copies of all required documents and the non refundable \$50.00 fee to the County Assessor. Please fill in the number of all exemptions which apply and attach legible copies of all supporting documents. Failure to include all requested documentation will delay approval.

The County Administration will notify you in writing within forty-five (45) days as to whether your claim of exemption has been granted, denied or more information is needed. If the Claim of Exemption is granted, you will be notified that the original document is available at the Assessor's office. Property taxes for the current year and next year must be paid prior to the documents being released to you for filing with the Sierra County Clerk. The original must be filed. If you wish to have the document returned to an agent (surveyor, real estate agent, etc.) upon being granted please state the agent's name, telephone number, and mailing address in the appropriate space on this form. If your claim of exemption is denied, you may either seek approval of a subdivision or appeal the denial as provided in the Sierra County Subdivision Regulations

EXEMPTIONS AND REQUIRED DOCUMENTATION

Exemption No.	Description and Required Documentation
1	This sale, lease or other conveyance of any parcel that is thirty-five (35) acres or larger in size within any twelve (12) month period provided that the land has been used primarily and continuously for agricultural purposes in accordance with §7-36-20 NMSA 1978, for the preceding three (3) years. ATTACH CERTIFIED SURVEY SHOWING SIZE AND LOCATION OF PARCEL OR COPY OF DEED PROPOSED FOR CONVEYING THE PARCEL.
2	This sale or lease of apartments, offices, stores or similar space within a building. ATTACH COPIES OF ALL PROPOSED SALE OR LEASE DOCUMENTS.
3	The division of land in which only gas, oil, mineral or water rights are served from the surface ownership of the land. ATTACH COPIES OF ALL PROPOSED CONVEYANCING DOCUMENTS.
4	The division of land created by court order where the order creates no more than one parcel per part. ATTACH CERTIFIED COPY OF COURT ORDER.
5	The division of land for grazing or farming activities provided that the land continues to be used for grazing or farming activities. ATTACH COPY OF PROPOSED CONVEYANCING DOCUMENTS AND DOCUMENTS RESTRICTING FUTURE USE TO GRAZING OR FARMING ACTIVITIES. SUCH DOCUMENTS MUST CONTAIN A COVENANT RUNNING WITH THE LAND AND REVOCABLE ONLY BY MUTUAL CONSENT OF THE BOARD OF COUNTY COMMISSIONERS AND THE PROPERTY OWNER THAT THE DIVIDED LAND WILL BE USED EXCLUSIVELY FOR GRAZING OR FARMING ACTIVITIES. THE COVENANT MUST BE SIGNED BY THE PROPERTY OWNER(S), THE BUYER(S) OR LESSEE(S) AND THE BOARD OF COUNTY COMMISSIONERS AND MUST BE FILED OF RECORD WITH THE COUNTY CLERK
6	The division of land resulting only in the alteration of parcel boundaries where parcels are altered for the purpose of increasing or reducing the size of contiguous parcels and where the number of parcels is not increased. ATTACH CERTIFIED SURVEY SHOWING ALL PARCELS AND PARCEL BOUNDARIES BEFORE AND AFTER PROPOSED ALTERATION.
7	The division of land to create a parcel that is sold or donated as a gift to an immediate family member; however, this exception shall be limited to allow the seller or donor to sell or give no more than one parcel per tract of land to any immediate family member. As used herein the term "immediate family member" means a husband, wife, father, stepfather, mother, stepmother, brother, stepbrother, sister, stepsister, son, stepson, daughter, stepdaughter, nephew, and niece, whether related by natural birth or adoption. ATTACH

	COPY OF PROPOSED CONVEYANCING DOCUMENT AND BIRTH CERTIFICATE, ADOPTION CERTIFICATE OR OTHER DOCUMENT DEMONSTRATING FAMILY RELATIONSHIP CLAIMED, BAPTISMAL CERTIFICATES ARE NOT ACCEPTABLE DOCUMENTATION.
8	The division of land created to provide security for mortgages, liens or deeds of trust provided that the division is not the result of a seller-financed transaction. ATTACH COPIES OF ALL FINANCING DOCUMENTS.
9	The sale, lease or other conveyance of land that creates no parcel smaller than one-hundred forty (140) acres. ATTACH CERTIFIED SURVEY SHOWING LOCATION AND SIZE OF PARCEL(S) OR COPY OF DEED PROPOSED FOR CONVEYING THE PARCEL.
10	The division of land to create a parcel that is donated to any trust or nonprofit corporation granted an exemption from federal income tax, as described in §501 (c)(3) of the United States Internal Revenue Code of 1986 as amended; school, college or other institution with a defined curriculum and a student body and faculty that conducts classes on a regular basis; or to any church or group organized for the purpose of divine worship, religious teaching or other specifically religious activity. ATTACH A COPIES OF I.R.S. EXEMPTION LETTER AND/OR OTHER I.R.S. DOCUMENTS DEMONSTRATING ENTITLEMENT TO EXEMPTION AND CERTIFIED SURVEY SHOWING
11	The sale, lease or other conveyance of a single parcel from a tract of land, except from a tract within a previously approved subdivision, within any five (5) year period provided that a second or subsequent sale, lease or other conveyance from the same tract of land within five (5) years of the first sale, lease or other conveyance shall be subject to the provisions of the New Mexico Subdivision Act and these Regulations provided further that a survey shall be filed with the Sierra County Clerk indicating the five (5) year holding period for both the original tract and the newly created tract. ATTACH CERTIFIED COPY SURVEY SHOWING SIZE AND LOCATION OF ORIGINAL TRACT, PARCEL PROPOSED TO BE DIVIDED ANY PARCELS PREVIOUSLY DIVIDED FROM THE ORIGINAL PARCEL AND DATES OF ALL DIVISIONS.

If a copy of a certified survey is not required and does not accompany the Claim of Exemption the exact legal description of the property involved must be inserted in the appropriate space on the Claim of Exemption.

Return original document to:

Name _____

Mailing Address _____

Street address or P.O. Box

City, State, Zip Code

Telephone Number(s)

FOR OFFICIAL USE ONLY

The foregoing Claim of Exemption is incomplete. Please provide us with the following information and/or documents so that we can process your claim:

The foregoing Claim of Exemption is hereby denied for the following reason(s):

Date: _____ Sierra County _____

Sierra County Case No. _____

I/We _____
(List all owners of record)

_____, claim an exemption from the requirements of the New Mexico Subdivision Act and the Sierra County Subdivision Regulations for the following reason(s). I certify that this transaction involves Exemption No(s) _____.

The property involved in this sale is described as follows: (insert exact legal description or note attachments.)

I further certify that the information provided by me in this Claim of Exemption is true and correct and that all documents attached to or enclosed with this Claim of Exemption are originals or true complete and correct copies of all originals. Provide the legal descriptions of the new divided parcels. (Use separate page if necessary to list all owners of record.)

Signature

Signature of Person Receiving Property

Print your name here

Print your name here

Address

Address

City, State and Zip code

City, State and Zip code

Telephone Number(s)

Telephone Number(s)

SUBSCRIBED AND SWORN to before me this ____ day of _____, 20____

My Commission Expires:

NOTARY PUBLIC

Date: _____

Sierra County

STATE OF NEW MEXICO, County of Sierra I hereby certify that this instrument was filed for record on the ____ day of _____, 20____, at _____ O'clock ___m and duly recorded in Book _____, Page _____, of the Records of said County.

By: _____
Deputy Clerk

County Clerk