

# BERNALILLO COUNTY ASSESSOR

Property Tax Exemption Department

Tanya R. Giddings

Assessor

501 Tijeras Avenue N.W.

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(505) 222-3700

## CHARITABLE - EDUCATIONAL ORGANIZATION TAX YEAR 2015

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

Application Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

*(All outstanding PRIOR year taxes, interest or penalties must be paid prior to submitting this application)*

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 use of property, ownership, location, boundary lines and mission of organization remains without change. Complete and submit this application to the Bernalillo County Assessors Office. The official application submittal period is from January 1, 2015 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 charitable or educational organizations must follow this process for the exemption to be considered for Tax Year 2015.

#### 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 501C ( ) 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 and the deductibility of donations on income tax reports etc.

#### Supporting Documentation:

Please submit the following documents to process 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: ( ) Real Property: [ ] Deed [Date: \_\_/\_\_/\_\_] OR: [ ] Real Estate Contract [Date: \_\_/\_\_/\_\_]  
( ) Personal Property: [ ] Owner Equipment Certification Letter [ ] RE Leased? (Submit Copy of Lease)  
( ) Manufactured Home: [ ] MVD Title/Registration [ ] List Specifications on Page 04 of this application
- Public Regulation Commission (Formerly State Corporation 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 instruction
- Improvements: Surveyors plat map reflecting improvements

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

ORGANIZATION NAME & Street Address:

_____	_____
_____	_____
_____	_____

Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_

Tel: Bus: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_ E-mail: \_\_\_\_\_

Res: ( ) \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Name of Property Owner As of 01/01/2015: \_\_\_\_\_

Do ALL Charitable/Educational activities take place on RE Parcel(s) listed on this application?

Yes [ ] No [ ] N/A [ ] If "No" please explain on separate attachment

Is RE property zoned for intended use? ( ) Yes If "Yes" Please list RE property parcel Class(s): \_\_\_\_\_

( ) No If "No" submit your plan of action for zoning acceptance





