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CHARITABLE - EDUCATIONAL ORGANIZATION TAX YEAR 2016

Application for Exemption of Property Tax for Non-Governmental Entities

Application Date: ____/____/_____

(Please pay all outstanding PRIOR year taxes, interest & penalties before 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 the use of the property, ownership, boundary lines and mission of the organization remain without change. Complete and submit this application to the Bernalillo County Assessors Office. *The official application submittal period is January 1, 2016 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 2016.

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 it's *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 & 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 it's entirety. If necessary, use additional sheets to support your claim for exemption.

☐ **Ownership:**
- 1. ☐ **Real Property** ☐ **Deed 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 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 01/01/2016: _____

Do ALL Charitable/Educational activities take place on RE parcels listed on this application:
YES ☐ **NO** ☐ **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" Please submit your plan of action for zoning acceptance.**

TYPE OF PROPERTY TAX EXEMPTION YOU ARE APPLYING FOR:

☐ **REAL PROPERTY: (Idle, vacant, unimproved property parcel(s) are not eligible for tax exemption)**
Uniform Property Code number(s): (UPC) Real Property – Example: 1-012-012-123456-12345

(1) _____ **(2)** _____
(3) _____ **(4)** _____
(5) _____ **(6)** _____
(If additional parcels apply, please list on Page (4))

☐ **PERSONAL PROPERTY (Business Equipment):**
(Business equipment includes office machines, equipment, furniture, other moveable items) **Attach Itemized List**
Uniform Property Code number(s): (UPC) Personal Property – Example: (last six digits) 623456

(1) _____ **(2)** _____ **(3)** _____ **(4)** _____

☐ **MANUFACTURED HOME:** (Include copy of title/registration – LIST ADDITIONAL INFORMATION ON PAGE (4)
Uniform Property Code number(s): (UPC) Manufactured Home – Example: (last six digits) 423456

(1) _____ **(2)** _____ **(3)** _____ **(4)** _____

Actual *STREET* Address or *LOCATION* of Real Property, Bus Equipment or Mfg Home:

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

OTHER ORGANIZATIONAL INFORMATION:

01. Applicant organization is the:
1. ☐ **OWNER of the Real Property/Improvements/Personal Property or Mfg 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 Improvement(s)? _____
(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 RE Lease (if applicable) or RE Deed should be included)

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

06. Were any improvements under construction as of January 1st of 2016 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 area 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 authorization 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 educational purposes.

_____ _____

Signature of property owner or *AUTHORIZED AGENT **Date**

_____ _____

Please print name of person signing above **Title**

***Letter of Authorization to Agent from Owner is Required**

MANUFACTURED HOME (Continued – Additional Information)

Registered Owner: _____

Year: _____ **Mfg:** _____ **Model:** _____ **Size:** _____ **X** _____

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

Title No: _____ **Mfg Home Color(s):** _____

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

Double Wide: ☐ **Single Wide:** ☐

Mfg Home Attached to Permanent Foundation? YES ☐ **NO** ☐

Axle/Wheels Removed? YES ☐ **NO** ☐ **Not Applicable** ☐

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

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

ACTUAL location of Mfg Home (Street Address): _____

(If more than one unit list same information for each below or on additional sheet)

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