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**BERNALILLO COUNTY ASSESSOR**  
**RELIGIOUS ORGANIZATION**  
**TAX YEAR 2019**

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

**Application Date:**        /        /

**(Any award of an exemption will be for the current 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 Bernalillo County Assessors 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 2018

**IMPORTANT INFORMATION ON EXEMPTIONS:**

1. It is the **USE** of the property BY **QUALIFYING INCORPORATED NON-PROFIT/RELIGIOUS ORGANIZATIONAL OWNERS**, not the declared objects and purposes of its owners which determines the right to exemption. The religious 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 & 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.

- Ownership:**    1.  Real Property     Deed Date: \_\_\_\_\_ OR     Real Estate Contract    Date: \_\_\_\_\_  
                           2.  Manufactured Home     MVD Title/Registration     List Specifications on Page 4 of this application
- Articles of Incorporation  
 Public Regulation Commission (Formerly State Corporation Commission) Certificate  
 Constitution and Bylaws  
 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 01/01/2019** \_\_\_\_\_

**Do ALL religious 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))

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

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_ (4) \_\_\_\_\_

**Actual STREET Address or LOCATION of Real Property or Manufactured Home:**

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

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

**OTHER RELIGIOUS ORGANIZATION INFORMATION:**

01. Applicant religious organization is the:  OWNER of the Real Property/Improvements  
 Manufactured Home

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

05. Were any improvements under construction as of January 1<sup>st</sup> 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 area** of the improvements & land that **are used** for religious 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.

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

(Attach separate sheet 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 any credentials: \_\_\_\_\_

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

**PROPERTY OWNER OATH OR AFFIRMATION**

I hereby certify that the subject property(s) are owned by a religious, charitable and/or educational organization and is being used for religious, 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

