

**Tanya R. Giddings**  
Assessor

501 Tijeras Ave NW  
Albuquerque, NM 87102-3174  
Phone: (505) 222-3700  
Fax: (505) 222-3770  
E-mail: [assessor@berncogov](mailto:assessor@berncogov)



**Bobby Espinosa**  
Deputy Assessor  
Chief Information Officer

**Michelle L. Aguilar**  
Deputy Assessor  
Chief Administration Officer

**BERNALILLO COUNTY ASSESSOR**

**CHARITABLE - EDUCATIONAL  
ORGANIZATION TAX YEAR 2021**

**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 Bernalillo County Assessors Office. The official application submittal period is January 1, 2021 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 2021.

**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 & 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. Complete this application in its 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 01/01/2021 \_\_\_\_\_

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 1<sup>st</sup> of 2021 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).



**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)**

Multiple horizontal lines for applicant input.