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BERNALILLO COUNTY ASSESSOR

RELIGIOUS 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 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/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 01/01/2021 _____

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 1st of 2021 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

