



GRANT COUNTY ASSESSOR'S OFFICE  
PO BOX 972, SILVER CITY, NM 88062  
OFFICE: 575-574-0030 FAX: 575-574-0074  
[www.grantcountynm.gov](http://www.grantcountynm.gov)

COUNTY ASSESSOR  
Misty A. Trujillo

## Claim for Exemption of Property by Non-Governmental Entities

Under Article VIII, Section 3 of the New Mexico Constitution:

The property of the United States, the state and all counties, towns, cities and school districts and other municipal corporations, public libraries, community ditches and all laterals thereof, all church property not used for commercial purposes, all property used for educational or charitable purposes, all cemeteries not used or held for private or corporate profit and all bonds of the state of New Mexico, and of the counties, municipalities and districts thereof shall be exempt from taxation.

Pursuant to 7-38-17 (C) NMSA 1978, beginning with the 1983 tax year, exemptions of real property for non-governmental entities must be claimed to be allowed. The application for exemption must be filed no later than thirty days after the mailing of the county assessor's notices of valuation. In the absence of a completed application, the property will be presumed to be not exempt and will be taxed accordingly. Once such exemptions are claimed and allowed, they shall be applied automatically in subsequent years.

In the event that an application is denied, the property owner may protest the denial of exemption by filing a petition of protest with the Office of the Assessor no later than thirty days after the mailing of the notice of valuation.

Entity Claiming Exemption: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

Physical Address of Subject Property: \_\_\_\_\_

\_\_\_\_\_

Account Number: \_\_\_\_\_ Parcel Number: \_\_\_\_\_

Legal Description: \_\_\_\_\_

\_\_\_\_\_

**Type of Exemption Claimed** (check all that apply)

Church Property not used for Commercial Purposes  Education  Charitable  
 Cemetery (not held for profit)  Other (please specify) \_\_\_\_\_

Primary Use of Property: \_\_\_\_\_

What portion of entity expenditures is supported by contributions? \_\_\_\_\_

To whom does your organization provide religious, educational, or charitable services? \_\_\_\_\_

Is the property leased or rented?  Yes  No

Is the property vacant land?  Yes  No

Is the entity non-profit?  Yes  No

Is the entity a church or religious organization?  Yes  No

Please include the following documents in support of the claim for exemption (where applicable).

IRS 501 (c) designation letter	
State Corporation Commission non-profit designation and certificate of good standing	
Attorney General of New Mexico Registry of Charitable Organizations certificate	
City, State, and/or Federal Licenses	National Affiliations
Articles of Incorporation and Bylaws	Mission Statement
IRS Form 990 submittals	Curriculum
Brochures showing religious, educational, or charitable services offered	
Application forms for the receipt of services	

**Oath of Affirmation**

I hereby certify that the information submitted is true and correct and that the subject property is eligible for exemption pursuant to Article VIII Section III of the NM State constitution and all applicable statutes and regulations.

\_\_\_\_\_  
Property Owner or Authorized Agent Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
County Assessor or Deputy

\_\_\_\_\_  
Date

Approved  Denied