COUNTY OF GRANT
CLAIM OF EXEMPTION NOTICE

NAME:________________________________________

Pursuant to Section 1.3 of the Grant County Subdivision Regulations and person seeking exemption from the requirements of the New Mexico Subdivision Act under Section 47-6-2.M of the Act shall submit to the office of the County Code Enforcement Officer, evidence of entitlement to the exemption as further described in this form. To comply with this requirement, you must complete this form, sign it before a Notary Public and submit it together with legible copies of all required documents. Be sure to check the exemption which applies.

The Grant County Manager’s Office will notify you in writing within fifteen (15) days as to whether additional documentation must be submitted as required in this form whether your notice of claims of exemption presumptively meets the requirements of Section 47-6-2.M of the New Mexico Subdivision Act and the Grant County Subdivision Regulations as an exempt conveyance.

SELLER INFORMATION:

Last Name:____________________________________  First/Middle:________________________
Street Address:________________________________  Box:______________________________
City:__________________________________________  State/Zip:________________________
Business Name:________________________________  Address:________________________
Phone:_______________________________________

BUYER INFORMATION

Last Name:____________________________________  First/Middle:________________________
Street:_______________________________________  Box:______________________________
City:__________________________________________  State/Zip:________________________

LAND INFORMATION

Legal Description:________________________________

Acreage:________________________  Application Date:________________________

Parcels:________________________  Approval Date:________________________

Fee Paid ($25.00):   _____Yes

   _____No  Received by:________________________

Current Form 10/13
I, ________________, submit notice that I claim an exemption from the requirements of the New Mexico Subdivision Act and the Grant County Subdivision Regulations for the following reason(s), I certify that the transaction involves:

1. ______ The sale, lease or other conveyance of an parcel that is thirty-five (35) acres or larger in size within any twelve (12) month period, provided that the land has been used primarily and continuously for agricultural purposes, in accordance with §7-36-20 NMSA 1978, for the preceding three (3) years. ATTACH COPIES OF ALL PROPOSED CONVEYANCING DOCUMENTS, DOCUMENTATION SHOWING SIZE AND LOCATION OF PARCEL, AND PROOF OF REQUIRED TAX-EXEMPT STATUS FOR THE PROPERTY.

2. ______ The sale or lease of apartments, offices, stores or similar space within a building. ATTACH COPIES OF ALL PROPOSED SALE OR LEASE DOCUMENTS.

3. ______ The division of land which only gas, oil, mineral or water rights are severed from the surface ownership of the land. ATTACH COPIES OF ALL PROPOSED CONVEYANCING DOCUMENTS.

4. ______ The division of land created by court order where the order creates no more than one (1) parcel per part. ATTACH CERTIFIED COPY OF COURT ORDER.

5. ______ The division for grazing or farming activities provided that the land continues to be used for grazing or farming activities. ATTACH COPY OF PROPOSED CONVEYANCING DOCUMENTS AND CERTIFICATIONS FROM THE GRANT COUNTY ASSESSOR THAT THE LAND TO BE CONVEYED WILL CONTINUE TO BE ELIGIBLE FOR AGRICULTURE LAND ASSESSMENT STATUS.

6. ______ The division of land resulting only in the alteration of parcel boundaries where parcels are altered for the purpose of increasing or reducing the size of contiguous parcels and where the number of parcels is not increased. ATTACH COPIES OF ALL PROPOSED CONVEYANCING DOCUMENTS AND DOCUMENTATION SHOWING ALL PARCLES AND PARCEL BOUNDARIES BEFORE AND AFTER PROPOSED ALTERATION.

7. ______ The division of land to create a parcel that is sold or donated as a gift to an immediate family member, however, this exception shall be limited to allow the seller or donor to sell or give no more than one parcel per tract of land per immediate family member. As used herein the term "immediate family member" means a husband, wife, father, stepfather, mother, stepmother, brother, stepbrother, sister, stepsister, son, stepson, daughter, stepdaughter, grandson, step grandson, granddaughter, step granddaughter, nephew and niece, whether related by birth or adoption. ATTACH COPY OF PROPOSED CONVEYANCING DOCUMENTS AND DOCUMENTATION DEMONSTRATING FAMILY RELATIONSHIP CLAIMED. BAPTISMAL CERTIFICATES ARE NOT ACCEPTABLE DOCUMENTATION.

8. ______ The division of land created to provide security for mortgages, liens or deeds of trust, provided that the division is not the result of a seller-financed transaction. ATTACH COPIES OF ALL FINANCING DOCUMENTATION.

9. ______ The sale, lease or other conveyance of land that creates no parcel small than one hundred forty (140) acres. ATTACH COPIES OF PROPOSED CONVEYANCING DOCUMENTS AND OTHER DOCUMENTATION SHOWING LOCATION, DESCRIPTION AND SIZE OF PARCEL(S).
10. The division of land to create a parcel that is donated to any trust or non-profit corporation granted an exemption from federal income tax, as described in §501 (c) (3) of the United States Internal Revenue Code of 1986, as amended; school, college or other institution with a defined curriculum and a student body and faculty that conducts classes on a regular basis; or to any church or group organized for the purpose of divine worship, religious teaching, or other specifically religious activity. ATTACH COPIES OF PROPOSED CONVEYANCING DOCUMENTS, COPY OF I.R.S. EXEMPTION LETTER AND ANY OTHER DOCUMENTS DEMONSTRATING ENTITLEMENT TO EXEMPTION AND CERTIFIED SURVEY SHOWING LAND PROPOSED TO BE DONTATED.

11. The division of a tract of land into two parcels that conform with applicable zoning ordinances; provided that a second or subsequent division of either of the two parcels within five years of the date of the division of the original tract of land shall be subject to the provisions of the New Mexico Subdivision Act [47-6-1 NMSA 1978]; provided further that a survey, and a deed if a parcel is subsequently conveyed, shall be filed with the county clerk indicating that the parcel shall be subject to the provisions of the New Mexico Subdivision Act if the parcel is further divided within five years of the date of the division of the original tract of land. ATTACH COPIES OF PROPOSED CONVEYANCING DOCUMENTS AND DOCUMENTATION SHOWING SIZE, DESCRIPTION AND LOCATION OF ORIGINAL TRACT, PARCEL PROPOSED TO BE DIVIDED, ANY PARCELS PREVIOUSLY DIVIDED FROM THE ORIGINAL PARCEL AND DATES OF ALL DIVISIONS.

I further certify that the information provided by me in the Claim of Exemption Notice is true and correct and that all documents attached to or enclosed with the Claim of Exemption Notice are originals or true, complete and correct copies of the originals.

________________________________________
Signature of Applicant

State of New Mexico
County of Grant

Subscribed and sworn to before me this ______ day of ____________________, 20______

________________________________________
Notary Public

{SEAL}

My Commission Expires:____________________
FOR OFFICIAL USE ONLY

Claim of Exemption Notice No. is complete. The Office of the Grant County Manager recognizes this proposed conveyance to be presumptively exempt from the Grant County Subdivision Regulations.

Claim of Exemption Notice No. is incomplete. Please provide us with the following information and/or documents so that we can process your claim:


Claim of Exemption Notice No. is not recognized as exempt from the Grant County Subdivision Regulations for the following reason(s):


Date: Signature:

Name: Title:

DISCLAIMER:

Any recognition by the Grant County Manager’s Office that proposed conveyance is exempt from the Grant County Subdivision Regulations is merely presumptive and is based solely upon the information submitted and the provisions of Section 47-6-2.M of the New Mexico Subdivision Act as amended (NMSA 1978 Comp).
CERTIFICATE OF NO OUTSTANDING TAX OBLIGATION

Requesting party should provide the information below:

1. Property tax identification number, UPC#, name and address of current owner for the land to be conveyed, subdivided or re-combined:

   

   

   

2. Name and address of new owner, or person to receive the next assessment and tax notice:

   

   

   

Dated this _______ day of ___________________________ 20_____.

______________________________
Signature of Property Owner

-or-

______________________________
Signature of person authorized to act on behalf of Property Owner

The undersigned hereby certifies that there are no outstanding property tax obligations on the parcel of land assigned the property tax identification number __________________ and as further described above, as of the _______ day of ___________________________ 20_____.

GRANT COUNTY TREASURER

By ________________________________

A copy of this Certificate shall be delivered to Grant County Subdivision Ordinance Officer.
47-6-2. Definitions.
As used in the New Mexico Subdivision Act:
A. "board of county commissioners" means the governing board of a county;
B. "common promotional plan" means a plan or scheme of operation, undertaken by a single subdivider or a group of subdividers acting in concert, to offer for sale or lease parcels of land where the land is either contiguous or part of the same area of land or is known, designated or advertised as a common unit or by a common name;
C. "final plat" means a map, chart, survey, plan or replat certified by a licensed, registered land surveyor containing a description of the subdivided land with ties to permanent monuments prepared in a form suitable for filing of record;
D. "immediate family member" means a husband, wife, father, stepfather, mother, stepmother, brother, stepbrother, sister, stepsister, son, stepson, daughter, stepdaughter, grandson, stepgrandson, granddaughter, stepgranddaughter, nephew and niece, whether related by natural birth or adoption;
E. "Indian nation, tribe or pueblo" means any federally recognized Indian nation, tribe or pueblo located wholly or partially in New Mexico;
F. "lease" means to lease or offer to lease land;
G. "parcel" means land capable of being described by location and boundaries and not dedicated for public or common use;
H. "person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate or other entity;
I. "preliminary plat" means a map of a proposed subdivision showing the character and proposed layout of the subdivision and the existing conditions in and around it, and need not be based upon an accurate and detailed survey of the land;
J. "sell" means to sell or offer to sell land;
K. "subdivide" means to divide a surface area of land into a subdivision;
L. "subdivider" means any person who creates or who has created a subdivision individually or as part of a common promotional plan or any person engaged in the sale, lease or other conveyance of subdivided land; however, "subdivider" does not include any duly licensed real estate broker or salesperson acting on another's account;
M. "subdivision" means the division of a surface area of land, including land within a previously approved subdivision, into two or more parcels for the purpose of sale, lease or other conveyance or for building development, whether immediate or future; but "subdivision" does not include:
(1) the sale, lease or other conveyance of any parcel that is thirty-five acres or larger in size within any twelve-month period; provided that the land has been used primarily and continuously for agricultural purposes, in accordance with Section 7-36-20 NMSA 1978, for the preceding three years;
(2) the sale or lease of apartments, offices, stores or similar space within a building;
(3) the division of land within the boundaries of a municipality;
(4) the division of land in which only gas, oil, mineral or water rights are severed from the surface ownership of the land;
(5) the division of land created by court order where the order creates no more than one parcel per party;
(6) the division of land for grazing or farming activities; provided the land continues to be used for grazing or farming activities;
(7) the division of land resulting only in the alteration of parcel boundaries where parcels are altered for the purpose of increasing or reducing the size of contiguous parcels and where the number of parcels is not increased;
(8) the division of land to create burial plots in a cemetery;
(9) the division of land to create a parcel that is sold or donated as a gift to an immediate family member; however, this exception shall be limited to allow the seller or donor to sell or give no more than one parcel per tract of land per immediate family member;
(10) the division of land created to provide security for mortgages, liens or deeds of trust; provided that the division of land is not the result of a seller-financed transaction;
(11) the sale, lease or other conveyance of land that creates no parcel smaller than one hundred forty acres;
(12) the division of land to create a parcel that is donated to any trust or nonprofit corporation granted an exemption from federal income tax, as described in Section 501(c)(3) of the United States Internal Revenue Code of 1986, as amended; school, college or other institution with a defined curriculum and a student body and faculty that conducts classes on a regular basis; or church or group organized for the purpose of divine worship, religious teaching or other specifically religious activity; or
(13) the division of a tract of land into two parcels that conform with applicable zoning ordinances; provided that a second or subsequent division of either of the two parcels within five years of the date of the division of the original tract of land shall be subject to the provisions of the New Mexico Subdivision Act; provided further that a survey, and a deed if a parcel is subsequently conveyed, shall be filed with the county clerk indicating that the parcel shall be subject to the provisions of the New Mexico Subdivision Act if the parcel is further divided within five years of the date of the division of the original tract of land;
N. "terrain management" means the control of floods, drainage and erosion and measures required for adapting proposed development to existing soil characteristics and topography;
O. "time of purchase, lease or other conveyance" means the time of signing any document obligating the person signing the document to purchase, lease or otherwise acquire a legal interest in land;
P. "type-one subdivision" means any subdivision containing five hundred or more parcels, any one of which is less than ten acres in size;
Q. "type-two subdivision" means any subdivision containing not fewer than twenty-five but not more than four hundred ninety-nine parcels, any one of which is less than ten acres in size;
R. "type-three subdivision" means any subdivision containing not more than twenty-four parcels, any one of which is less than ten acres in size;
S. "type-four subdivision" means any subdivision containing twenty-five or more parcels, each of which is ten acres or more in size; and
T. "type-five subdivision" means any subdivision containing not more than twenty-four parcels, each of which is ten acres or more in size.
Subdivision - Division of a surface area of land, including land within a previously approved subdivision, into two or more parcels for the purpose of sale, lease, or other conveyance; or for building development, whether immediate or future; however, "subdivision" does not include:

1) sale, lease, or other conveyance of any parcel that is thirty-five (35) acres or larger in size within any twelve (12) month period, provided that the land has been used primarily and continuously for agricultural purposes, in accordance with §7-36-20 NMSA 1978, for the preceding three (3) years;

2) sale or lease of apartments, offices, stores or similar space within a building;

3) division of land within the boundaries of a municipality;

4) division of land in which only gas, oil, mineral or water rights are severed from the surface ownership of the land;

5) division of land created by court order where the order creates no more than one parcel per party;

6) division of land for grazing or farming activities, provided the land continues to be used for grazing or farming activities;

7) division of land resulting only in the alteration of parcel boundaries where parcels are altered for the purpose of increasing or reducing the size of contiguous parcels and where the number of parcels is not increased;

8) division of land to create burial plots in a cemetery;

9) division of land to create a parcel that is sold or donated as a gift to an immediate family member; however, this exception shall be limited to allow the seller or donor to sell or give no more than one parcel per tract of land per immediate family member;

10) division of land created to provide security for mortgages, liens, or deeds of trust, provided that the division of land is not the result of a seller-financed transaction;

11) sale, lease, or other conveyance of land that creates no parcel smaller than one hundred forty (140) acres;

12) division of land to create a parcel that is donated to any trust or nonprofit corporation granted an exemption from federal income tax, as described in §501 (c) (3) of the United States Internal Revenue Code of 1986, as amended; school, college, or other institution with a defined curriculum and a student body and faculty which conducts classes on a regular basis; or to any church or group organized for the purpose of divine worship, religious teaching, or other specifically religious activity; or

13) sale, lease, or other conveyance of a single parcel from a tract of land, except from a tract within a previously approved subdivision, within any five (5) year period, provided that a second or subsequent sale, lease or other conveyance from the same tract of land within five (5) years of the first sale, lease, or other conveyance shall be subject to the provisions of the New Mexico Subdivision Act; provided further that a survey shall be filed with the County Clerk indicating the five (5) year holding period for both the original tract and the newly created tract.
AN ACT

RELATING TO TAXATION; PROVIDING FOR THE COLLECTION OF
PROPERTY TAXES ON REAL PROPERTY DIVIDED OR COMBINED;
DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. A new section of the Property Tax Code is
enacted to read:

"SPECIAL PROCEDURES FOR ADMINISTRATION OF TAXES ON REAL
PROPERTY DIVIDED OR COMBINED.--

A. For real property subject to valuation for
property taxation purposes in a taxable year that is divided
or combined, a county shall proceed to determine the taxes
due on the property by using the prior year's tax rate, if
the current tax rates have not been set, and the prior year's
value, if the current year value has not been set, and
proceed to immediately collect the taxes, penalties, interest
and fees through the taxable year in which the property is
divided or combined.

B. A taxpayer shall pay the taxes, penalties,
interest and fees due on real property divided or combined
through the taxable year in which the property is divided or
combined prior to filing a plat."

SECTION 2. EMERGENCY.--It is necessary for the public
peace, health and safety that this act take effect
immediately.