Diagram

Description automatically generated

**Chaves County Assessor’s Office**

#1 St. Mary’s Pl., Suite 130

Roswell, NM 88203

(575) 624-6603

assessor@chavescounty.gov

**CLAIM FOR EXEMPTION OF PROPERTY BY NON-GOVERNMENTAL ENTITIES**

Pursuant to Section 7-38-17 NMSA (as amended), and NMAC 3.6.7.25, the claim for exemption of property by non-governmental entities must be **claimed** to be allowed. The application for this exemption must be filed no later than 30 days after the mailing of notice of valuation (which is normally on or around April 1 of each tax year) to receive the exemption for that tax year. In the absence of a complete application on record in the Assessor’s office, the property will be assessed as non-exempt. Once an exemption is claimed and allowed, the exemption will be applied by the Assessor in subsequent years until there is a change in the status of the property, or a change in ownership.

**RECOMMENDED DOCUMENTS TO PROVE TAX-EXEMPT STATUS:**

* IRS 501(C) designation letter
* State Corporation Commission non-profit designation
* Articles of Incorporation and By Laws
* City, State, or Federal licenses
* Deed or lease showing ownership or authorization to use property
* Brochures showing religious, educational, or charitable services offered
* Mission Statement
* Photographs, maps, floorplans

**LEGAL BASIS FOR EXEMPTION CLAIMED:**

**Church Property not used for commercial purposes**

* Property must be owned by the church AND **not** used for commercial purposes. Commercial uses include thrift stores, commercial parking lots, gift shops, rentals, etc., even if proceeds are used to support the church.
* Permitted uses include religious services, education, outreach, housing for clergy, and parking lots, playgrounds and accessory buildings required for church use.

**Education**

* Direct, immediate, primary, and substantial use of the property for education embracing systematic instruction in all branches of learning.
* Educational entities do not need to own the property but can use it under a lease.
* Need not be a non-profit.

**Charitable**

* Direct, immediate, primary, and substantial use of the property to confer a benefit of real worth and importance to an indefinite class of persons who are part of the public and are either aged, financially disadvantaged, in poor health, or otherwise in need of assistance.
* Can include conservation of land or archaeological resources.
* Does **not** include thrift stores, gift shops, rental, etc., even if proceeds are used to support the charity.

**Cemetery**

* Not held for private or business profit

**PLEASE PROVIDE THE FOLLOWING INFORMATION**

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Contact Person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Email Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Property Owner: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Email Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property Account #: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ or Parcel #: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**. . . . . . . . . . . . . . . . . . . . . . OATH OF AFFIRMATION . . . . . . . . . . . . . . . . . . . . . . . . .**

I hereby certify that the above is true and correct.

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

Property Owner or Authorized Agent Date

A property owner may protest the denial of an exemption by filing a petition of protest with the County Assessor’s Office no later than thirty (30) days after the mailing of the Notice of Values.

**OFFICIAL USE ONLY**

Approved\_\_\_\_\_\_ Denied \_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

Assessor or Representative Date