

Steve Boyle
Otero County Assessor



Office of the County
Assessor
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State of New Mexico

Claim for Exemption of Property Tax

A "CLAIM FOR EXEMPTION OF PROPERTY TAX" worksheet is attached for you to fill out and return to the Otero County Assessor's office. In order to be considered for the 2015 tax year this completed worksheet must be returned to the County Assessor's office 30 days after the mailing of the Notice of Value.

The Assessor is responsible for granting exempt status for all property located within Otero County. In some cases, he may request additional information and documentation to help verify the "primary and substantial use" of the property.

If you have any questions, please visit or contact the Otero County Assessor's office at (575) 437-5310. Office hours are Monday through Friday, 7:30 AM to 6:00 PM. Thank you.

Sincerely,

Steve Boyle,
Otero County Assessor

Supplemental Information Sheet

Instructions to Applicants:

Applicants should be certain that they have supplied all information requested herein. If a specific item does not exist, applicants should strive to provide the same type of information as would be contained in the item requested through other means.

Failure to provide complete information may result in denial of your application for tax exempt status.

In order to grant the request, the assessor must be satisfied that the substantial and primary use of the property is for educational and charitable purposes and that the public is deriving a substantial benefit from the organization in return for granting of the exemption. If he is unable to make that determination and document it properly, he has no alternative but to deny your request:

Please attach here copies of your organization's income tax filing with the IRS for the past three years.

What is your organization's federal tax identification number?

Have you been granted non-profit status by the IRS? _____

If so, what code section is your status awarded under? _____

Please attach a physical description of your premises to this sheet, describing the total square footage, floor plan, and usage of various portions of the premises.

Please list each and every other organization that uses your facilities. (Use additional sheet if necessary)

Do you own the facility or are you a rental tenant? _____

Do you rent or lease the facility to other organizations? _____

If you do rent or lease, please attach to this sheet a copy of your rental or lease agreement form.

Please provide a listing of all rental income derived for your organization through your rental or lease operations in each of the preceding three fiscal years.

Please attach to this sheet a copy of your articles of incorporation, by-laws, constitution and/or any other document that sets forth your goals, rules regulations, purposes, membership requirements etc...

Please attach to this sheet a copy of your reservation book, calendar, or any other document of your organization that provides a record for the usage of your facility for each of the preceding three fiscal years.

Please describe in complete detail each and every charitable and/or educational activity that occurs on the premises for which the tax exemption is being sought. (Use a separate sheet if necessary)

Please describe in complete detail each and every charitable and/or educational activity that your organization is involved in for which your premises are the “organizational center and/or base of operations.” (Use a separate sheet if necessary)

Please attach the membership listing for your organization for each of the preceding three fiscal years.

Please describe in complete detail the individual participation in educational or charitable programs or functions for your membership.

Please describe in complete detail the educational programs, and/or functions that occur on the premises, including the nature of the classes, courses, programs, seminars, the topics covered and the type of material and instruction that occurs.

Please provide any other information your possession which you feel may be relevant to the assessor in determining whether the premises for which the tax exemption is sought are significantly and primarily used for educational and/or charitable purposes and/or which demonstrate a significant benefit to the public.
