



LINCOLN COUNTY ASSESSOR'S OFFICE
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COUNTY ASSESSOR
WALTER HILL

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: _____ UPC Number: _____

Legal Description: _____

