



## Tax Administration Division

P.O. Box 194 Laguna, NM 87026 - (505) 552-6654

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### Possessory Interest Tax Exemption Codes

<b>Code:</b>	<b>Description:</b>
PIT01	Service line of a registered Public Utility which exclusively serves the Pueblo of Laguna reservation or a delivery or distribution facility of a registered Public Utility which exclusively serves the Pueblo of Laguna reservation
PIT02	Any possessory interest owned and used by the United States, the Pueblo of Laguna, the State of New Mexico, or a subdivision of any such governmental entity
PIT03	Any possessory interest used for residential or agricultural purposes

#### **Method of claiming an exemption**

A claim for exemption from taxation of a service line of a registered Public Utility, or a delivery or distribution facility or line of a registered Public Utility exclusively serving the Pueblo of Laguna reservation shall be made at the time of the filing of valuation information with the Division and shall be accompanied by a map indicating the utility distribution facility or line which exclusively services residences or businesses located within the reservation boundaries, for which exemption is claimed. (*Section 6-2-10 P.O.L.C.*)

No other exemption to the Pueblo's Possessory Interest Tax may be claimed except for those that are expressly listed above.