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AN ACT

RELATING TO PROPERTY TAX; PROVIDING FLEXIBILITY REGARDING THE
REQUIREMENT TO PROVIDE PROOF OF ELIGIBILITY FOR A DISABLED
VETERAN'S PROPERTY TAX EXEMPTION.

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

SECTION 1. Section 7-38-17 NMSA 1978 (being Laws 1973,
Chapter 258, Section 57, as amended) is amended to read:

"7-38-17. CLAIMING EXEMPTIONS--REQUIREMENTS--
PENALTIES.--

A. Subject to the requirements of Subsection E of
this section, head-of-family exemptions, veteran exemptions,
disabled veteran exemptions or veterans' organization
exemptions claimed and allowed in a tax year need not be
claimed for subsequent tax years if there is no change in
eligibility for the exemption nor any change in ownership of
the property against which the exemption was claimed. Head-
of-family, veteran and veterans' organization exemptions
allowable under this subsection shall be applied
automatically by county assessors in the subsequent tax
years.

B. Other exemptions of real property specified
under Section 7-36-7 NMSA 1978 for nongovernmental entities
shall be claimed in order to be allowed. Once such
exemptions are claimed and allowed for a tax year, they need

1 not be claimed for subsequent tax years if there is no change
2 in eligibility. Exemptions allowable under this subsection
3 shall be applied automatically by county assessors in
4 subsequent tax years.

5 C. Except as set forth in Subsection H of this
6 section, an exemption required to be claimed under this
7 section shall be applied for no later than thirty days after
8 the mailing of the county assessor's notices of valuation
9 pursuant to Section 7-38-20 NMSA 1978 in order for it to be
10 allowed for that tax year.

11 D. A person who has had an exemption applied to a
12 tax year and subsequently becomes ineligible for the
13 exemption because of a change in the person's status or a
14 change in the ownership of the property against which the
15 exemption was applied shall notify the county assessor of the
16 loss of eligibility for the exemption by the last day of
17 February of the tax year immediately following the year in
18 which loss of eligibility occurs.

19 E. Exemptions may be claimed by filing proof of
20 eligibility for the exemption with the county assessor. The
21 proof shall be in a form prescribed by regulation of the
22 department. Procedures for determining eligibility of
23 claimants for any exemption shall be prescribed by regulation
24 of the department, and these regulations shall include
25 provisions for requiring the veterans' services department to

1 issue certificates of eligibility for veteran and veterans'
2 organization exemptions in a form and with the information
3 required by the department. The regulations shall also
4 include verification procedures to assure that veteran
5 exemptions in excess of the amount authorized under Section
6 7-37-5 NMSA 1978 are not allowed as a result of multiple
7 claiming in more than one county or claiming against more
8 than one property in a single tax year.

9 F. The department shall consult and cooperate with
10 the veterans' services department in the development,
11 adoption and promulgation of regulations under Subsection E
12 of this section. The veterans' services department shall
13 comply with the promulgated regulations. The veterans'
14 services department shall collect a fee of five dollars
15 (\$5.00) for the issuance of a duplicate certificate of
16 eligibility to a veteran or to a veterans' organization.

17 G. A person who violates the provisions of this
18 section by intentionally claiming and receiving the benefit
19 of an exemption to which the person is not entitled or who
20 fails to comply with the provisions of Subsection D of this
21 section is guilty of a misdemeanor and shall be punished by a
22 fine of not more than one thousand dollars (\$1,000). A
23 county assessor or the assessor's employee who knowingly
24 permits a claimant for an exemption to receive the benefit of
25 an exemption to which the claimant is not entitled is guilty

1 of a misdemeanor and shall be punished by a fine of not more
2 than one thousand dollars (\$1,000) and shall also be
3 automatically removed from office or dismissed from
4 employment upon conviction under this subsection.

5 H. When a disabled veteran or the disabled
6 veteran's unmarried surviving spouse provides proof of
7 eligibility pursuant to Subsection E of this section, the
8 disabled veteran or the disabled veteran's unmarried surviving
9 spouse shall be allowed the exemption for the current tax
10 year; provided that the exemption shall not be allowed for
11 property tax due for previous tax years."

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