HOUSE JOINT RESOLUTION 15

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Justine Fox-Young

A JOINT RESOLUTION

PROPOSING TO AMEND ARTICLE 8 OF THE CONSTITUTION OF NEW MEXICO
BY ADDING A NEW SECTION TO PROVIDE AN EXEMPTION FROM PROPERTY
TAXATION FOR PROPERTY THAT IS OWNED AND OCCUPIED BY A LOW-
INCOME PERSON WHO IS PERMANENTLY DISABLED AND THAT HAS BEEN
ADAPTED TO THE PERSON'S DISABILITY.

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

    Section 1. It is proposed to amend Article 8 of the
constitution of New Mexico by adding a new section to read:

    "The legislature shall exempt from taxation the property,
including the community or joint property of a husband and
wife, of every person who has been determined pursuant to the
federal Social Security Act to be permanently disabled or
pursuant to the Workers' Compensation Act to have a permanent
total disability and has income that does not exceed two

.167719.1

1 hundred percent of federal poverty guidelines, if the person

2 occupies the property as the person's principal place of

3 residence and has specially adapted the residence to the

4 person's disability. The legislature shall also provide this

5 exemption from taxation for property owned by the widow or

6 widower of a person who was eligible for the exemption provided

7 in this section, if the widow or widower continues to occupy

8 the specially adapted property as the widow's or widower's

9 principal place of residence. The burden of proving

10 eligibility for the exemption in this section is on the person

11 claiming the exemption."

12 Section 2. The amendment proposed by this resolution

13 shall be submitted to the people for their approval or

14 rejection at the next general election or at any special

15 election prior to that date that may be called for that

16 purpose.

- 2 -

.167719.1