

1 HOUSE BILL 494

2 **57TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2025**

3 INTRODUCED BY

4 Alan T. Martinez

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10 AN ACT

11 RELATING TO TAXATION; AMENDING CLAIMING EXEMPTIONS FOR
12 VETERANS.

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

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

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

18 A. Subject to the requirements of Subsection E of
19 this section, head-of-family exemptions, veteran exemptions,
20 disabled veteran exemptions or veterans' organization
21 exemptions claimed and allowed in a tax year need not be
22 claimed for subsequent tax years if there is no change in
23 eligibility for the exemption nor any change in ownership of
24 the property against which the exemption was claimed. Head-of-
25 family, veteran and veterans' organization exemptions allowable

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1 under this subsection shall be applied automatically by county
2 assessors in the subsequent tax years.

3 B. Other exemptions of real property specified
4 under Section 7-36-7 NMSA 1978 for nongovernmental entities
5 shall be claimed in order to be allowed. Once such exemptions
6 are claimed and allowed for a tax year, they need not be
7 claimed for subsequent tax years if there is no change in
8 eligibility. Exemptions allowable under this subsection shall
9 be applied automatically by county assessors in subsequent tax
10 years.

11 C. ~~[Except as set forth in Subsection H of this~~
12 ~~section]~~ An exemption required to be claimed under this section
13 shall be applied for no later than thirty days after the
14 mailing of the county assessor's notices of valuation pursuant
15 to Section 7-38-20 NMSA 1978 in order for it to be allowed for
16 that tax year.

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

25 E. Exemptions may be claimed by filing proof of

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1 eligibility for the exemption with the county assessor. The
2 proof shall be in a form prescribed by regulation of the
3 department. Procedures for determining eligibility of
4 claimants for any exemption shall be prescribed by regulation
5 of the department, and these regulations shall include
6 provisions for requiring the veterans' services department to
7 issue certificates of eligibility for veteran and veterans'
8 organization exemptions in a form and with the information
9 required by the department. The regulations shall also include
10 verification procedures to assure that veteran exemptions in
11 excess of the amount authorized under Section 7-37-5 NMSA 1978
12 are not allowed as a result of multiple claiming in more than
13 one county or claiming against more than one property in a
14 single tax year.

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

23 G. A person who violates the provisions of this
24 section by intentionally claiming and receiving the benefit of
25 an exemption to which the person is not entitled or who fails

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1 to comply with the provisions of Subsection D of this section
2 is guilty of a misdemeanor and shall be punished by a fine of
3 not more than one thousand dollars (\$1,000). A county assessor
4 or the assessor's employee who knowingly permits a claimant for
5 an exemption to receive the benefit of an exemption to which
6 the claimant is not entitled is guilty of a misdemeanor and
7 shall be punished by a fine of not more than one thousand
8 dollars (\$1,000) and shall also be automatically removed from
9 office or dismissed from employment upon conviction under this
10 subsection.

11 ~~[H. When a disabled veteran or the disabled~~
12 ~~veteran's unmarried surviving spouse provides proof of~~
13 ~~eligibility pursuant to Subsection E of this section, the~~
14 ~~disabled veteran or the disabled veteran's unmarried surviving~~
15 ~~spouse shall be allowed the exemption for the current tax year;~~
16 ~~provided that the exemption shall not be allowed for property~~
17 ~~tax due for previous tax years.]"~~