

HOUSE JOINT RESOLUTION 20

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

INTRODUCED BY

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A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE
CONSTITUTION OF NEW MEXICO TO PROVIDE A PROPERTY TAX EXEMPTION
FOR CERTIFIED AND COMMISSIONED POLICE OFFICERS AND DEPUTY
SHERIFFS AND ACTIVE FIREFIGHTERS WHO ARE MEMBERS OF THE PUBLIC
EMPLOYEES RETIREMENT ASSOCIATION AND HAVE EARNED AN AMOUNT OF
PENSION EQUAL TO AT LEAST NINETY-FIVE PERCENT OF THE PERSON'S
FINAL AVERAGE SALARY.

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

SECTION 1. It is proposed to amend Article 8, Section 5
of the constitution of New Mexico to read:

"A. The legislature shall exempt from taxation the
property of each head of the family in the amount of two
thousand dollars (\$2,000).

B. The legislature shall exempt from taxation the

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underscored material = new
[bracketed material] = delete

1 property, including the community or joint property of married
2 individuals, of every honorably discharged member of the armed
3 forces of the United States and the ~~[widow or widower]~~
4 unmarried surviving spouse of every such honorably discharged
5 member of the armed forces of the United States, in the sum of:

6 (1) in 2006 and in each year through 2023,
7 four thousand dollars (\$4,000);

8 (2) in 2024, ten thousand dollars (\$10,000);
9 and

10 (3) in 2025 and each subsequent year, the
11 amount provided in Paragraph (2) of this subsection, adjusted
12 for inflation.

13 C. The legislature shall exempt from taxation the
14 property of each certified and commissioned police officer or
15 deputy sheriff or active firefighter, as provided by law, who
16 is a member of the public employees retirement system and who
17 has earned an amount of pension equal to at least ninety-five
18 percent of the person's final average salary as a certified and
19 commissioned police officer or deputy sheriff or active
20 firefighter calculated in accordance with the provisions of the
21 applicable retirement plan, as provided by law, in the amount
22 of five thousand dollars (\$5,000). The burden of proving
23 eligibility for the exemption provided by this subsection is on
24 the person claiming the exemption.

25 ~~[E.]~~ D. In every case where exemption is claimed on

.229746.1

underscoring material = new
~~[bracketed material] = delete~~

1 the ground of the claimant's having served with the armed
2 forces of the United States pursuant to Subsection B of this
3 section or working as a police officer, deputy sheriff or
4 firefighter pursuant to Subsection C of this section, the
5 burden of proving actual and bona fide ownership of such
6 property upon which exemption is claimed shall be upon the
7 claimant."

8 SECTION 2. The amendment proposed by this resolution
9 shall be submitted to the people for their approval or
10 rejection at the next general election or at any special
11 election prior to that date that may be called for that
12 purpose.