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SENATE JOINT RESOLUTION 10

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

INTRODUCED BY

Jay C. Block

A JOINT RESOLUTION

PROPOSING TO AMEND ARTICLE 8, SECTION 5 OF THE CONSTITUTION OF NEW MEXICO TO PROVIDE A FIFTY PERCENT PROPERTY TAX EXEMPTION FOR ACTIVE EMERGENCY FIRST RESPONDERS OR RETIRED EMERGENCY FIRST RESPONDERS WHO HAVE EARNED AN AMOUNT OF PENSION EQUAL TO ONE HUNDRED PERCENT OF THE RETIREE'S FINAL AVERAGE SALARY AS AN EMERGENCY FIRST RESPONDER IF THE ACTIVE OR RETIRED EMERGENCY FIRST RESPONDER OCCUPIES THE PROPERTY AS THE PERSON'S PRIMARY RESIDENCE.

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).

underscored material = new
[bracketed material] = delete

1 B. The legislature shall exempt from taxation the
2 property, including the community or joint property of married
3 individuals, of every honorably discharged member of the armed
4 forces of the United States and the ~~[widow or widower]~~
5 surviving spouse of every such honorably discharged member of
6 the armed forces of the United States, in the sum of:

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

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

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

14 ~~[C. In every case where exemption is claimed on the
15 ground of the claimant's having served with the armed forces of
16 the United States pursuant to Subsection B of this section, the
17 burden of proving actual and bona fide ownership of such
18 property upon which exemption is claimed shall be upon the
19 claimant.]~~

20 C. The legislature shall exempt from taxation fifty
21 percent of the value of property of each certified emergency
22 first responder, as provided by law, who:

23 (1) is active, full-time and certified and has
24 worked as an emergency first responder for at least one year
25 since successfully completing any probationary period required

underscoring material = new
[bracketed material] = delete

1 by a local government; or

2 (2) is retired and has earned an amount of
3 pension equal to one hundred percent of the person's final
4 average salary as an emergency first responder calculated in
5 accordance with the provisions of the applicable public
6 employees retirement system retirement plan, as provided by
7 law; and

8 (3) occupies the property as the primary
9 residence of the first responder.

10 D. The burden of proving eligibility for an
11 exemption provided by this section is on the person claiming
12 the exemption."

13 SECTION 2. The amendment proposed by this resolution
14 shall be submitted to the people for their approval or
15 rejection at the next general election or at any special
16 election prior to that date that may be called for that
17 purpose.