

Head of Family Exemption

About the Exemption

Up to \$2,000 of the taxable value of residential property subject to property tax is exempt if the property is owned by the head of a family who is a New Mexico resident or if the property is held in a grantor trust established under Sections 671 through 677 of the Internal Revenue Code, as those sections may be amended or renumbered, by a head of a family who is a New Mexico resident.

Head of Family Defined

“Head of a family” as defined in state statute means an individual New Mexico resident who is either:

- A married person, but only one spouse in a household may qualify as a head of a family
- A widow or a widower
- A head of household furnishing more than one-half the cost of support of any related person
- A single person, but only one person in a household may qualify as a head of family
- A member of a condominium association or like entity who pays property tax through the association

Exemption Regulations

Once the exemption is granted, it is retained for subsequent years without having to reapply. If property changes ownership, the exemption will be removed effective January 1 of the following year. The new owner of the property must apply after January 1 but no later than 30 days after the mailing of the county assessor’s notice of value.

Tanya R. Giddings
Assessor

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Damian Lara
Deputy Assessor
Chief Information Officer

Michelle L. Aguilar
Deputy Assessor
Chief Administration Officer

BERNALILLO COUNTY ASSESSOR

Application for Head of Family Exemption--\$2,000

Parcel Number or Legal Description of Property: _____

Owner's Name: _____

Situs or Address of Property: _____

Daytime Phone Number: () E-mail Address: _____

By signing below, I certify that I am not claiming the head of family exemption in any other county in the State of New Mexico.*

Signature of Assessed Owner

Date

FOR OFFICIAL USE ONLY

Exemption Previously Claimed on UPC#: _____

Removed: Yes No

Received By: _____ Date: _____

Updated By: _____ Date: _____

****Section 7-38-17(G) of the law provides a penalty which states in part as follows: "any person intentionally claiming and receiving the benefit of an exemption to which they are not entitled is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1000.00)"***

*Pursuant to NMSA 7-37-4 (D)
As used in this section, "head of a family" means an individual New Mexico resident who is either:*

- (1) a married person, but only one spouse in a household may qualify as a head of a family;*
- (2) a widow or a widower;*
- (3) a head of a household furnishing more than one-half the cost of support of any related person;*
- (4) a single person, but only one person in a household may qualify as a head of family; or*
- (5) a member of a condominium association or like entity who pays property tax through the association.*