

# 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.



**OFFICE OF THE COLFAX COUNTY ASSESSOR**

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**APPLICATION FOR HEAD OF FAMILY EXEMPTION  
~\$2,000~**

Date: \_\_\_\_\_

Owner #: \_\_\_\_\_

Ownership on Assessment Record: \_\_\_\_\_

Property Address: \_\_\_\_\_

Signature of Assessed Owner: \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_

**Paragraph D 7-34-4 NMSA 1978**

D. As used in this section, “Head of 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 family;
2. A widow of 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 or family; or
5. A member of condominium association or like entity who pays property tax through the association.

I hereby certify that I am a resident of New Mexico as of January 1<sup>st</sup> of this year and the “Head of family” as that term is defined in Section 7-37-4 (D) of the Property Tax Code, and I hereby claim the exemption as allowed by law of the taxable value of the property provided by Section 7-37-4 of the Property Tax Code. I swear and affirm that the above information is true and correct and that this exemption is not being claimed in any other county.

Head of Family Applicant

Assessor/Assessor’s Staff

\_\_\_\_\_  
Signature

\_\_\_\_\_  
date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
date