

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.



McKinley County Assessor's Office

207 West Hill Ave., Suite 102 Gallup, New Mexico 87301
Office: 505-863-3032 Fax: 505-863-6517

Kathleen Arviso
County Assessor

Ernest Charles Becenti, III
Chief Deputy Assessor

Frank G. Trujillo
Chief Appraiser

Head of Family/Household Exemption Application

Account No: _____

Mobile Home ID #: _____

Assessed Owner: _____

Exemption:

Head of Family

I hereby certify that I am a resident of the State of New Mexico as of January 1 and the Head of Family as that term is described in Section 7-37-4 of the Property Tax Code. I hereby claim the exemption, as approved by law, 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 in the state of New Mexico.

[Note: In order to qualify for this exemption, the property must be owned by the Head of Family or held in a Grantor Trust (established under Sections 671-677 of the Internal Revenue Code) who is a New Mexico resident and cannot have claimed the exemption in any other county.]

Head of Family: _____

Signature

Date

**Mail to: McKinley County Assessor
207 W. Hill Ave., Suite 102
Gallup, NM 87301**

Fax to: (505) 863-6517

DO NOT WRITE BELOW, FOR ASSESSOR'S OFFICE USE ONLY

Qualifies

Does not Qualify

Date Entered: _____

County Assessor Staff: _____