

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.



Sandoval County Assessor's Office

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

(Amount to be subtracted from taxable value)

(Please fill out completely)

(Please submit this form along with proof of residency)

Sandoval County Assessor's Office

1500 Idalia Road Bldg. D

Bernalillo, New Mexico 87004

Phone#:505-867-7562

Date: _____

Account #: _____

Owner(s) on Assessment Record: _____

Property Address: _____

City, State and Zip Code: _____

Signature of Assessed Owner: _____

Daytime Phone Number: _____

FOR OFFICE USE ONLY

Verified ID

Verified Affidavit (**only if new owner**)

Paragraph D 7-34-4 NMSA 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 house hold may qualify as a head of a 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 of family; or
- (5) A member of a condominium association or like entity who pays property tax through the association.

Pick up Improvement

Exemption previously Claimed on Account #: _____ Removed: Yes/No

Received By: _____ Date: _____

Entered By: _____ Date: _____