

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.

San Juan County Assessor's Office

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

Please mail or fax to:

San Juan County Assessor's Office
100 S. Oliver Drive, Suite 400
Aztec, New Mexico 87410

Year adjustment
first applied

Phone: (505) 334-6157

Fax: (505) 334-1669

Property Tax ID #: _____

Ownership on Assessment Record: _____

Property Address: _____

Signature of Assessed Owner: _____

I affirm that I owned this property on January 1st of the year of this application

Daytime Phone Number: _____

Date: _____

Paragraph D 7-34-4 NMSA

- 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 or 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 or a condominium association or like entity who pays property tax through the association.

FOR OFFICE USE ONLY

Exemption previously claimed on UPC #: _____

Removed:

Yes

No

Received By: _____

Date: _____

Updated By: _____

Date: _____