



# Santa Fe County Office of the Assessor

## Gus Martinez, Assessor

### Head-of-Family Exemption 7-37-4

I am hopeful that this brief explanation has helped you understand the process of applying for a head-of-family exemption. One of my goals as Assessor is to keep the public informed and ensure fair and equitable assessments. If you have any questions please call our office at 505-986-6300.



**Santa Fe County  
Assessor's Office**  
102 Grant Avenue  
Santa Fe, NM 87504  
Phone 505-986-6300  
Fax 505-986-6316



Website Link

#### **What is the Head of Family Exemption?**

This exemption is a two thousand dollars (\$2,000) reduction of the taxable value of residential property subject to the tax if the property is owned by the head of a family who is a New Mexico resident. The exemption is deducted from taxable value of property to determine net taxable value of property. In Santa Fe County, this will result in a property tax savings between \$32 and \$49 per year. A head of a family is entitled to the exemption allowed by this section only once in any tax year and may claim the exemption in only one county in any tax year even though the claimant may own property subject to valuation for property taxation purposes in more than one county. Once this exemption has been approved and applied, the property owner will not have to reapply for consecutive years unless ownership of property has changed.

#### **Who is Eligible?**

A 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; or
- a member of a condominium association or like entity who pays property tax through the association.



#### **Deadline to Apply**

To qualify, you must submit the required application to the office of the Assessor no later than 30 days after the mailing of the Assessor's official "Notice of Value." The "Notice" is typically mailed out on or around April 1 of each year. Applications are available in our office and on our website.

Owners must report any change in eligibility to the County Assessor.

[www.santafecountynm.gov/assessor](http://www.santafecountynm.gov/assessor)



# Office of the Santa Fe County Assessor

## Head of Family Exemption

**Information and how to apply:** This exemption is a \$2,000 reduction in the taxable value of residential property, and may be claimed by any New Mexico resident for his or her residence. Only one exemption may be claimed for any tax year per household. This exemption can be claimed in person or by signing the designated lines below on this form and mailing it back to the Assessor's office. You do not need to sign and return this form if you are already receiving the exemption. Once the exemption is claimed and allowed, it shall apply to subsequent years unless the property transfers ownership, the property owner moves to a different state, or if the property owner requests for the exemption to be removed.

Exemption Year: \_\_\_\_\_ Account: \_\_\_\_\_ Phone: \_\_\_\_\_

Owner Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

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X \_\_\_\_\_

### Declaration of Property

Classification The 1981 Legislature approved a lower property tax rate for residential property for Tax Years 1981 and subsequent years. In order for this tax rate to apply for this tax year, the property owner must declare that portion of his or her property, land and buildings that is residential. If this form is not filed with the county assessor by the last day of February, then the property will be presumed to be non-residential and will be taxed accordingly. Residential property is a home, mobile home or apartment(s) and the land underlying the structures that is suitable for human habitation. That portion of the description of property which meets this definition is eligible for the classification of Residential Property

I hereby certify the indicated property is classified as Residential Property as defined by law.

X \_\_\_\_\_

State of New Mexico, Santa Fe County:

### Affirmation

I do solemnly affirm to the best of my knowledge that the statements on this form completed and signed by me and the preceding list and description are full and correct statements of all property required to be reported pursuant to Section 7-38-8 of the Property Tax Code, in this County on January 1 and all statements required to be made under the Property Tax Code, and I so affirm under pains and penalties of perjury.

X \_\_\_\_\_

Property Owner or Authorized Agent

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Received By : County Assessor or Assessor's Employee