

1 A JOINT RESOLUTION

2 PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 15 OF THE
3 CONSTITUTION OF NEW MEXICO TO EXTEND A PROPERTY TAX
4 EXEMPTION, CURRENTLY ONLY ALLOWED FOR ONE HUNDRED PERCENT
5 DISABLED VETERANS AND THEIR WIDOWS AND WIDOWERS, TO VETERANS
6 WITH LESS THAN A ONE HUNDRED PERCENT DISABILITY AND THEIR
7 WIDOWS AND WIDOWERS AND BASING THE AMOUNT OF THE EXEMPTION ON
8 A VETERAN'S FEDERAL DISABILITY RATING.

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10 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

11 SECTION 1. It is proposed to amend Article 8, Section
12 15 of the constitution of New Mexico to read:

13 "A. The legislature shall exempt from taxation the
14 property, including the community or joint property of
15 married individuals, of every veteran of the armed forces of
16 the United States who has been determined pursuant to federal
17 law to have a permanent service-connected disability, if the
18 veteran occupies the property as the veteran's principal
19 place of residence. The amount of the exemption shall be in
20 a percentage equal to the percentage of the veteran's
21 disability rating determined pursuant to federal law.

22 B. The legislature shall provide the same amount
23 of exemption from taxation for property owned by the widow or
24 widower of a veteran who was eligible for the exemption
25 provided in this section, if the widow or widower continues

1 to occupy the property as the widow's or widower's principal
2 place of residence.

3 C. The burden of proving eligibility for the
4 exemptions provided in this section is on the person claiming
5 the exemption."

6 SECTION 2. The amendment proposed by this resolution
7 shall be submitted to the people for their approval or
8 rejection at the next general election or at any special
9 election prior to that date that may be called for that
10 purpose.

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