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HOUSE JOINT RESOLUTION 9

**44TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION,  
2000**

INTRODUCED BY

Sheryl Williams Stapleton

A JOINT RESOLUTION

PROPOSING AN AMENDMENT TO ARTICLE 8, SECTION 5 OF THE  
CONSTITUTION OF NEW MEXICO TO PROVIDE AN ADDITIONAL EXEMPTION  
FROM PROPERTY TAXATION OF PROPERTY OF A VETERAN WHO SERVED  
HONORABLY DURING AN ARMED CONFLICT AND PROPERTY THAT IS THE  
PRINCIPAL RESIDENCE OF HOMEOWNERS WHO ARE SIXTY-FIVE YEARS OF  
AGE OR OLDER AND MEET CERTAIN INCOME ELIGIBILITY  
REQUIREMENTS.

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

Section 1. It is proposed to amend Article 8, Section 5  
of the constitution of New Mexico to read:

"A. The legislature shall exempt from taxation the  
property of each head of the family to the amount of two  
thousand dollars (\$2,000) [~~as follows: in 1989, the  
legislature shall exempt from taxation eight hundred dollars  
(\$800), in 1991, one thousand four hundred dollars (\$1,400)~~

underscored material = new  
[bracketed material] = delete

1 ~~and beginning in 1993, two thousand dollars (\$2,000)].~~

2           B. The legislature shall also exempt from taxation  
3 the property, including the community or joint property of  
4 husband and wife, of every honorably discharged member of the  
5 armed forces of the United States who served in such armed  
6 forces during any period in which they were or are engaged in  
7 armed conflict under orders of the president of the United  
8 States, and the widow or widower of every such honorably  
9 discharged member of the armed forces of the United States,  
10 in the sum of [~~two thousand dollars (\$2,000)~~] four thousand  
11 dollars (\$4,000). Provided, that in every case where  
12 exemption is claimed on the ground of the claimant's having  
13 served with the armed forces of the United States as  
14 aforesaid, the burden of proving actual and bona fide  
15 ownership of such property upon which exemption is claimed,  
16 shall be upon the claimant.

17           C. The legislature shall also exempt from taxation  
18 two thousand dollars (\$2,000) of the value of property that  
19 is the principal residence of one or more taxpayers who are  
20 sixty-five years of age or older, if the income of the  
21 taxpayers occupying the residence does not exceed an amount  
22 set and determined by law, not to exceed thirty thousand  
23 dollars (\$30,000) per year and if no taxpayer in the  
24 household has claimed the exemption in Subsection B of this  
25 section."

Section 2. The amendment proposed by this resolution shall be submitted to the people for their approval or

underscored material = new  
~~[bracketed material] = delete~~

1 rejection at the next general election or at any special  
2 election prior to that date which may be called for that  
3 purpose.

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