

1 AN ACT
2 RELATING TO TAXATION; AMENDING CLAIMING EXEMPTIONS FOR
3 VETERANS.
4

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

6 SECTION 1. Section 7-38-17 NMSA 1978 (being Laws 1973,
7 Chapter 258, Section 57, as amended) is amended to read:

8 "7-38-17. CLAIMING EXEMPTIONS--REQUIREMENTS--
9 PENALTIES.--

10 A. Subject to the requirements of Subsection E of
11 this section, head-of-family exemptions, veteran exemptions,
12 disabled veteran exemptions or veterans' organization
13 exemptions claimed and allowed in a tax year need not be
14 claimed for subsequent tax years if there is no change in
15 eligibility for the exemption nor any change in ownership of
16 the property against which the exemption was claimed. Head-
17 of-family, veteran and veterans' organization exemptions
18 allowable under this subsection shall be applied
19 automatically by county assessors in the subsequent tax
20 years.

21 B. Other exemptions of real property specified
22 under Section 7-36-7 NMSA 1978 for nongovernmental entities
23 shall be claimed in order to be allowed. Once such
24 exemptions are claimed and allowed for a tax year, they need
25 not be claimed for subsequent tax years if there is no change

1 in eligibility. Exemptions allowable under this subsection
2 shall be applied automatically by county assessors in
3 subsequent tax years.

4 C. An exemption required to be claimed under this
5 section shall be applied for no later than thirty days after
6 the mailing of the county assessor's notices of valuation
7 pursuant to Section 7-38-20 NMSA 1978 in order for it to be
8 allowed for that tax year.

9 D. A person who has had an exemption applied to a
10 tax year and subsequently becomes ineligible for the
11 exemption because of a change in the person's status or a
12 change in the ownership of the property against which the
13 exemption was applied shall notify the county assessor of the
14 loss of eligibility for the exemption by the last day of
15 February of the tax year immediately following the year in
16 which loss of eligibility occurs.

17 E. Exemptions may be claimed by filing proof of
18 eligibility for the exemption with the county assessor. The
19 proof shall be in a form prescribed by regulation of the
20 department. Procedures for determining eligibility of
21 claimants for any exemption shall be prescribed by regulation
22 of the department, and these regulations shall include
23 provisions for requiring the veterans' services department to
24 issue certificates of eligibility for veteran and veterans'
25 organization exemptions in a form and with the information

1 required by the department. The regulations shall also
2 include verification procedures to assure that veteran
3 exemptions in excess of the amount authorized under Section
4 7-37-5 NMSA 1978 are not allowed as a result of multiple
5 claiming in more than one county or claiming against more
6 than one property in a single tax year.

7 F. The department shall consult and cooperate with
8 the veterans' services department in the development,
9 adoption and promulgation of regulations under Subsection E
10 of this section. The veterans' services department shall
11 comply with the promulgated regulations. The veterans'
12 services department shall collect a fee of five dollars
13 (\$5.00) for the issuance of a duplicate certificate of
14 eligibility to a veteran or to a veterans' organization.

15 G. A person who violates the provisions of this
16 section by intentionally claiming and receiving the benefit of
17 an exemption to which the person is not entitled or who fails
18 to comply with the provisions of Subsection D of this section
19 is guilty of a misdemeanor and shall be punished by a fine of
20 not more than one thousand dollars (\$1,000). A county
21 assessor or the assessor's employee who knowingly permits a
22 claimant for an exemption to receive the benefit of an
23 exemption to which the claimant is not entitled is guilty of a
24 misdemeanor and shall be punished by a fine of not more than
25 one thousand dollars (\$1,000) and shall also be automatically

1 removed from office or dismissed from employment upon
2 conviction under this subsection."

HB 494
Page 4

3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25