

PROPERTY TAX EXEMPTION GENERAL INFORMATION:

Veteran Tax Exemption: Up to four thousand dollars (\$4,000) of the taxable value of property, including the community or joint property of husband and wife, subject to the tax is exempt from the imposition of the tax if the property is owned by a veteran or the veteran's un-remarried surviving spouse if the veteran or surviving spouse is a New Mexico resident.

Disabled Veteran Tax Exemption: The property of a disabled veteran, including joint or community property of the veteran and the veteran's spouse, is exempt from property taxation if it is occupied by the disabled veteran as the veteran's principal place of residence.

*Note: property held in a grantor trust established under Sections 671 through 677 of the Internal Revenue Code of 1986 may similarly be exempt from property taxation under the above provisions.

ELIGIBILITY INFORMATION:

VETERANS

You are eligible for the **veteran tax exemption** if:

1. You served continuously for a period of 90 or more days on active duty, which includes service in a civilian service that has been recognized as service in the armed forces of the United States under federal law where the discharge certificate was issued by the armed forces, **OR** if you served less than 90 continuous days of active duty, your discharge was the result of a service-connected disability;
AND
2. You were honorably discharged. Under the veterans tax exemption, you were "honorably discharged" UNLESS you received either a dishonorable discharge or a discharge for a misconduct;
AND
3. You are a legal resident of the State of New Mexico. Your benefits are forfeited upon becoming a resident of another state.

You are eligible for the **disabled veteran tax exemption** if:

1. You were honorably discharged from membership in the armed forces of the United States or received a discharge certificate from a branch of the armed forces of the United States for civilian service recognized pursuant to federal law as service in the armed forces of the United States. Under the disabled veterans tax exemption, you were "honorably discharged" UNLESS you received either a dishonorable discharge or a bad conduct discharge;
AND
2. You have been determined pursuant to federal law to have a one hundred percent **permanent and total** service-connected disability by the United States Department of Veterans Affairs.

UN-REMARIED SPOUSE OF VETERANS

A resident, un-remarried surviving spouse of a veteran who qualified for the veteran tax exemption or who died in service is entitled to the veteran tax exemption. If the spouse remarries and thereafter divorces, he or she is not entitled to the exemption. A surviving spouse who is also a veteran may be entitled to receive a tax exemption as a veteran and as a surviving spouse.

A resident, un-remarried surviving spouse of a veteran who qualified for the disabled veteran exemption, is entitled to disabled exemption, even if the deceased veteran did not apply for the exemption during his or her lifetime. The surviving spouse must continuously occupy the property on which the disabled exemption was claimed as his or her principal place of residence. If the spouse remarries and thereafter divorces, he or she is not entitled to the exemption.

APPLICATION INSTRUCTIONS:

VETERANS:

1. A completed application form; **AND**
2. A copy of DD 214 (Report of Separation) for military veterans; NOAA Form 56-16 for Commissioned Officers discharged from NOAA; and PHS Form 1867 for Uniformed Officers discharged from PHS, or equivalent Department of Defense document (NOTE: any Department of Defense Document, submitted in lieu of a DD 214, which does not verify dates and character of service will not be accepted); **AND**
3. A VA Finding of 100% disability **permanent and total (P&T)** (for disabled veteran exemption only); **AND**
4. Proof of New Mexico residency

UN-REARRIED SPOUSE OF VETERANS

1. A completed Application form; **AND**
2. A copy of veteran's DD 214, NOAA 56-16, PHS 1867, or an equivalent Department of Defense document (NOTE: any Department of Defense Document, submitted in lieu of a DD 214, which does not verify dates and character of service will not be accepted); **AND**
3. A VA Finding of 100% disability **s** (for disabled veteran exemption only);
4. A copy of Veteran Death Certificate; **AND**
5. Proof of New Mexico Residency.

As proof of residency, NMDVS only accepts the following documents:

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| <ol style="list-style-type: none">1. A copy of your current New Mexico Driver's License or ID;2. Copy of Voter's Registration; OR3. Latest copy of a New Mexico Income Tax Return. |
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Mail or walk-in applications welcome:

New Mexico Department of Veterans Services
407 Galisteo St. RM#134
Santa Fe, NM 87501-2641
Phone: 1-866-433-8387

NMDVS NETWORK GENERAL INFORMATION:

NMDVS wants to connect with every veteran and their families and make sure that everyone stays up-to-date on current information. By signing up for the NMDVS Network, you will receive our newsletter and receive updates from NMDVS on outreach clinics, events, programs, new content to our website and social media platforms, and other information of interest to veterans.

If you have been signed up, you can be removed from the list by contacting nmdvs.info@state.nm.us.

If you do not wish to be signed up through this application process, you can sign up anytime <http://www.nmdvs.org/nmdvs-network/>.

PENALTY NOTICE: The Department may cancel this application or any benefit therefrom that was issued if material statements or information in the application or supporting documents are false or fraudulent. A penalty resulting from fraud may subject a person to criminal prosecution and relating fines and penalties.