

**ROOSEVELT COUNTY
ASSESSOR'S OFFICE**

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PORTALES, NM 88130

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**COUNTY ASSESSOR
GEORGE BEGGS**

**CHIEF DEPUTY ASSESSOR
STEVIN FLOYD**

APPLICATION FOR HEAD OF FAMILY EXEMPTION 7-37-4

Account number or parcel code: _____

Residential owner on record: _____

Property Address: _____

Contact Phone: _____

Signature

Date

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. This will result in a property tax savings of approximately between \$30 and \$40 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 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.

Section 7-38-17(G) of the law provides a penalty which states in part as follows: "any Person...intentionally claiming and receiving the benefit of an exemption to which they are not entitled...is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000).

Office Use Only

Received By: _____

Date: _____

Updated By: _____

Date: _____