



The Legislature
of the
State of New Mexico

50th Legislature, 1st Session

LAWS 2011

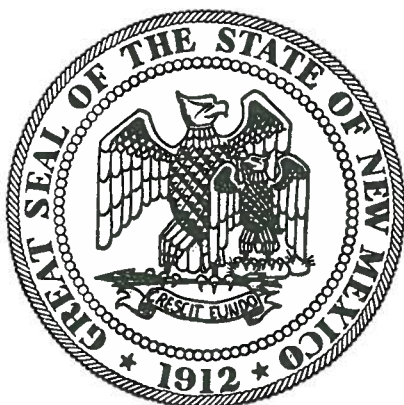
CHAPTER 102

HOUSE BILL 437

Introduced by

REPRESENTATIVE THOMAS A. GARCIA

REPRESENTATIVES RICHARD D. VIGIL, GEORGE DODGE, JR.,
JIM R. TRUJILLO, ANDY NUÑEZ, LUCIANO "LUCKY" VARELA,
EDWARD C. SANDOVAL, RHONDA S. KING, RICK MIERA,
ROBERTO "BOBBY" J. GONZALES, AL PARK, BEN LUJAN,
NICK L. SALAZAR, PATRICIA A. LUNDSTROM, ANTONIO LUJAN,
ELISEO LEE ALCON, SANDRA D. JEFF, RAY BEGAYE,
HENRY "KIKI" SAAVEDRA, BILL B. O'NEILL, DANICE PICRAUX,
DEBBIE A. RODELLA, JOSEPH CERVANTES, JONI MARIE GUTIERREZ,
BRIAN F. EGOLF, MARY HELEN GARCÍA, GAIL CHASEY,
DONA G. IRWIN, ANTONIO "MOE" MAESTAS AND ERNEST H. CHAVEZ



Chapter 102

AN ACT

1
2 RELATING TO TAXATION; PROVIDING A PROPERTY TAX EXEMPTION FOR
3 VETERANS' ORGANIZATIONS CONSISTENT WITH THE CONSTITUTION OF
4 NEW MEXICO.

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

7 SECTION 1. A new section of Chapter 7, Article 37 NMSA
8 1978 is enacted to read:

9 "VETERANS' ORGANIZATION EXEMPTION.--The property of a
10 veterans' organization chartered by the United States congress
11 and that is used primarily for the benefit of veterans and
12 their families is exempt from property taxation. The
13 exemption provided by this section may be referred to as the
14 "veterans' organization exemption". The veterans'
15 organization exemption shall be applied only if claimed and
16 allowed pursuant to Section 7-38-17 NMSA 1978 and the rules of
17 the department. The veterans' services department shall
18 assist the taxation and revenue department and the county
19 assessors in determining which veterans' organizations qualify
20 for the veterans' organization exemption."

21 SECTION 2. Section 7-38-17 NMSA 1978 (being Laws 1973,
22 Chapter 258, Section 57, as amended) is amended to read:

23 "7-38-17. CLAIMING EXEMPTIONS--REQUIREMENTS--
24 PENALTIES.--

25 A. Subject to the requirements of Subsection E of HB 437
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1 this section, head-of-family exemptions, veteran exemptions,
2 disabled veteran exemptions or veterans' organization
3 exemptions claimed and allowed in a tax year need not be
4 claimed for subsequent tax years if there is no change in
5 eligibility for the exemption nor any change in ownership of
6 the property against which the exemption was claimed. Head-
7 of-family, veteran and veterans' organization exemptions
8 allowable under this subsection shall be applied automatically
9 by county assessors in the subsequent tax years.

10 B. Other exemptions of real property specified
11 under Section 7-36-7 NMSA 1978 for nongovernmental entities
12 shall be claimed in order to be allowed. Once such exemptions
13 are claimed and allowed for a tax year, they need not be
14 claimed for subsequent tax years if there is no change in
15 eligibility. Exemptions allowable under this subsection shall
16 be applied automatically by county assessors in subsequent tax
17 years.

18 C. Except as set forth in Subsection H of this
19 section, an exemption required to be claimed under this
20 section shall be applied for no later than thirty days after
21 the mailing of the county assessor's notices of valuation
22 pursuant to Section 7-38-20 NMSA 1978 in order for it to be
23 allowed for that tax year.

24 D. A person who has had an exemption applied to a
25 tax year and subsequently becomes ineligible for the exemption

1 because of a change in the person's status or a change in the
2 ownership of the property against which the exemption was
3 applied shall notify the county assessor of the loss of
4 eligibility for the exemption by the last day of February of
5 the tax year immediately following the year in which loss of
6 eligibility occurs.

7 E. Exemptions may be claimed by filing proof of
8 eligibility for the exemption with the county assessor. The
9 proof shall be in a form prescribed by regulation of the
10 department. Procedures for determining eligibility of
11 claimants for any exemption shall be prescribed by regulation
12 of the department, and these regulations shall include
13 provisions for requiring the veterans' services department to
14 issue certificates of eligibility for veteran and veterans'
15 organization exemptions in a form and with the information
16 required by the department. The regulations shall also
17 include verification procedures to assure that veteran
18 exemptions in excess of the amount authorized under Section
19 7-37-5 NMSA 1978 are not allowed as a result of multiple
20 claiming in more than one county or claiming against more than
21 one property in a single tax year.

22 F. The department shall consult and cooperate with
23 the veterans' services department in the development, adoption
24 and promulgation of regulations under Subsection E of this
25 section. The veterans' services department shall comply with

1 the promulgated regulations. The veterans' services
2 department shall collect a fee of five dollars (\$5.00) for the
3 issuance of a duplicate certificate of eligibility to a
4 veteran or to a veterans' organization.

5 G. A person who violates the provisions of this
6 section by intentionally claiming and receiving the benefit of
7 an exemption to which the person is not entitled or who fails
8 to comply with the provisions of Subsection D of this section
9 is guilty of a misdemeanor and shall be punished by a fine of
10 not more than one thousand dollars (\$1,000). A county
11 assessor or the assessor's employee who knowingly permits a
12 claimant for an exemption to receive the benefit of an
13 exemption to which the claimant is not entitled is guilty of a
14 misdemeanor and shall be punished by a fine of not more than
15 one thousand dollars (\$1,000) and shall also be automatically
16 removed from office or dismissed from employment upon
17 conviction under this subsection.

18 H. A veteran or the veteran's unmarried surviving
19 spouse who became eligible to receive a property tax exemption
20 due to the expansion of the class of eligible veterans
21 resulting from approval by the electorate in November 2004 of
22 an amendment to Article 8, Section 5 of the constitution of
23 New Mexico shall apply at the time the veteran or the
24 veteran's unmarried surviving spouse applies for the 2005
25 veteran exemption, to the county assessor of the county in

1 which the property of the veteran or the veteran's unmarried
2 surviving spouse is located to have the veteran exemptions for
3 the 2004 and 2005 property tax years applied to the 2005
4 taxable value of the property. The same form of documentation
5 required for a veteran's property exemption for property tax
6 year 2005 is required to be presented to the county assessor
7 for property tax year 2004."

8 **SECTION 3. APPLICABILITY.**--The provisions of Section 1
9 of this act apply to taxable years beginning on or after
10 January 1, 2012. _____

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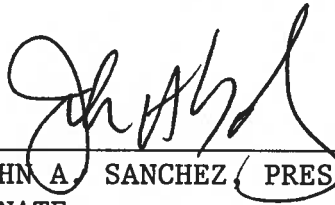
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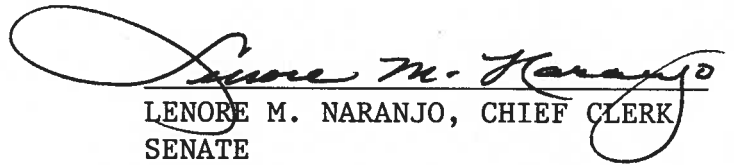
BEN LUJAN, SPEAKER
HOUSE OF REPRESENTATIVES



STEPHEN R. ARIAS, CHIEF CLERK
HOUSE OF REPRESENTATIVES



JOHN A. SANCHEZ, PRESIDENT
SENATE



LENORE M. NARANJO, CHIEF CLERK
SENATE

Approved by me this 6th day of April, 2011



SUSANA MARTINEZ, GOVERNOR
STATE OF NEW MEXICO

OFFICE OF THE GOVERNOR

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