

State of New Mexico
County of Guadalupe
Office of the Assessor

**HEAD OF FAMILY
TAX EXEMPTION
CERTIFICATE OF ELIGIBILITY**

Owner Name: _____
(Last) (First) (MI)

Address: _____ City: _____

State: _____ Zip: _____ Phone: _____

I wish to have the Head-of-Family Property Tax Exemption as provided by Section 7-37-4 NMSA 1978 applied to the taxable value of my property located in Guadalupe County described as follows: _____

UPC Code: _____, Owner ID No. _____

For the property tax year beginning 20_____ and succeeding tax years.

PURPOSE AND INSTRUCTIONS

A head of family is entitled to the exemption only once in any tax year and may claim the exemption only in 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.

Up to two thousand dollars (\$2,000) of the taxable value of residential property subject to the tax is exempt from the imposition of the tax if the property is owned by the head of a family who is a New Mexico resident or if the property is held in a grantor trust established by the IRS code.

The head-of-family exemption shall be applied only if claimed and allowed in accordance with sections 7-38-17 NMSA 1978 and regulations of the Property Tax Department. Head-of-Family means an individual New Mexico resident who is either:

1. A married person, but only one spouse in a household may qualify as a head of a family.
2. A Widow or Widower.
3. A head of household furnishing more than one-half the cost of support of any related person.
4. A single person, but only person in a household may qualify as a head of family.
5. A member of a condominium association or like entity who pays property tax through the association.

I Hereby certify that I am a resident of New Mexico as of January 1, of this year, and the "head-family as that term is defined in the Property Tax Code, and I hereby claim the exemption as allowed by law of the taxable value of the property provided by Section 7-37-4 of the Property Tax Code. I swear and affirm that the above information is true and correct and that this exemption is not being claimed in any other county.

(Sign Here) (Date)

↓ (FOR OFFICIAL USE ONLY) ↓

Approved: Yes _____ No _____ Date: _____ 20 _____.

By : _____ Date: _____ 20 _____.

Filed By: _____ Date _____ Entered By: _____ Date: _____