STATE OF NEW MEXICO

TAXATION AND REVENUE DEPARTMENT | PROPERTY TAX DIVISION

Disabled Veteran Exemption Certification

Ownership and Continuous Principal Residence | 2027 Tax Year

Sections 7-37-5.1 and 7-38-17 NMSA 1978

COUNTY: _____	**DATE RECEIVED:** _____

PART I CLAIMANT AND DISABLED VETERAN INFORMATION

Claimant type: ☐ Disabled veteran ☐ Qualifying surviving spouse

Claimant Name	
Mailing Address	
City State ZIP	
Telephone and Email	
Disabled Veteran Name (if different)	
VSD Certificate	Number: _____Disability Percentage: _____ %

PART II PROPERTY AND OWNERSHIP INFORMATION

Property Address	
City State ZIP	
Parcel or UPC Number	

Ownership: ☐ Sole ☐ Joint or community with spouse ☐ Co-owned with another disabled veteran

☐ Qualifying grantor trust ☐ Other: _____

PART III CLAIMANT CERTIFICATION

Complete the certification that applies:

☐ **Disabled veteran: I certify that I am an owner of the property identified above and that I occupy the property continuously as my principal place of residence.**

☐ **Surviving spouse: I certify that I was married to the disabled veteran at the time of the veteran's death, that I am an owner of the property identified above, and that I have continued to occupy the property continuously as my principal place of residence.**

I declare under penalty of perjury that the information provided is true and correct. I understand that I must notify the county assessor when eligibility or ownership changes.

Signature of Claimant or Legally Authorized Representative	Date
_____	_____

Signer capacity: ☐ Disabled veteran ☐ Surviving spouse ☐ Legally authorized representative

If a legally authorized representative signs, attach the power of attorney, guardianship order, or other documentation establishing authority.

PART IV ASSISTING PREPARER OR REPRESENTATIVE INFORMATION

Name and Relationship	
Telephone and Email	

Completion of this section does not authorize the preparer to sign the claimant certification.

PART V COUNTY ASSESSOR USE

Certificate of Eligibility issued by the New Mexico Department of Veterans' Services attached: ☐ Yes ☐ No	
Claimant status verified: ☐ Yes ☐ No	Authority attached if applicable: ☐ Yes ☐ N/A
Determination: ☐ Allowed ☐ Denied ☐ Pending	Exemption percentage applied: _____ %

Assessor or Authorized Employee: _____ Date: _____

Instructions and Eligibility Requirements

Disabled Veteran Exemption Certification | 2027 Tax Year

Who may use this form

A disabled veteran may use this form to certify ownership and continuous occupancy of the veteran's principal residence. A qualifying surviving spouse may claim the exemption if the surviving spouse and disabled veteran were married when the veteran died and the surviving spouse continuously occupies the property as the surviving spouse's principal place of residence.

Required documents and filing events

Attach the disabled veteran's Certificate of Eligibility issued by the New Mexico Department of Veterans' Services. Present the form when the disabled veteran exemption is initially claimed and upon a change in ownership. A surviving spouse making an initial claim should also provide documentation sufficient for the assessor to determine eligibility under Section 7-37-5.1(C) NMSA 1978.

Filing deadline and pending claims

An exemption generally must be claimed no later than thirty days after the county assessor mails the notice of value. If a claim remains pending thirty days after the notices are mailed, the property owner may file a protest under Section 7-38-21 NMSA 1978. A disabled veteran awaiting a state Certificate of Eligibility after submitting a federal disability claim may attach the federal notice acknowledging receipt of that claim as provided in Section 7-38-17(E) NMSA 1978.

Continuous principal residence

Under 3.6.6.13(D) NMAC, the principal place of residence is the dwelling owned and occupied by the claimant and the reasonably necessary surrounding land, not exceeding five acres. Continuous occupancy means physical presence in the residence for at least 185 days in the aggregate during the prior year and domicile in New Mexico on January 1 of the property tax year.

Representatives and preparers

A person may assist the claimant in preparing or submitting the form. Assistance alone does not authorize that person to sign the claimant certification. A person signing as a legally authorized representative must attach documentation establishing authority to act for the claimant. The county assessor may request additional documentation necessary to verify the representative's authority and the claimant's eligibility.

Amount of exemption

The exemption is based on the permanent service-connected disability percentage determined under federal law and is applied as provided in Section 7-37-5.1 NMSA 1978. If two or more disabled veterans qualify on the same property, the highest disability percentage among the eligible disabled-veteran owners applies.

Changes in eligibility

A person who becomes ineligible because of a change in status or ownership must notify the county assessor by the last day of February of the tax year immediately following the year in which eligibility was lost. Intentionally claiming an exemption to which a person is not entitled may result in statutory penalties.

Authority

Sections 7-37-5.1 and 7-38-17 NMSA 1978, as amended in 2026; 3.6.6.13 NMAC; and applicable regulations of the New Mexico Taxation and Revenue Department.