



# NEW MEXICO DEPARTMENT OF VETERANS' SERVICES

## APPLICATION FOR VETERAN TAX EXEMPTION AND DISABLED VETERAN TAX EXEMPTION

APPLICATION IF FOR:  VETERAN TAX EXEMPTION  DISABLED VETERAN TAX EXEMPTION

*Please complete all applicable items. Please refer to the information accompanying this application for instructions, a list of required supporting documents, and general information. Do not complete this form if you have already applied and received an original Veterans' Certificate of Eligibility. If an original certificate has been lost, destroyed, or stolen, please refer to DVS Form entitled, "Affidavit of Loss of Veterans' Exemption Certificate".*

**1. VETERAN INFORMATION:** Please note NMDVS requests you provide a social security number to verify identity and military service.

Name of Veteran (Last, First, Middle):		SSN:	Branch of Service:	
Service Entry Date:	Place of Entry:	Service Separation Date:	Place of Separation:	Service Number:

**2. APPLICANT INFORMATION:** Applicant is:  Veteran  Surviving Spouse

(Last, First, Middle):	Date of New Mexico Residency:	Phone Number:	Email Address:
Residence (Number & Street, City, State, Zip):		Mailing Address (if different than residence):	

**3. DISABILITY RATING INFORMATION:** Please note Block 3 only needs to be completed if the application is for the Disabled Veteran Tax Exemption

Veteran's Claim Number:	Date Awarded 100% Permanent & Total Disability:
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**4. SURVIVING SPOUSE INFORMATION:** Please note Block 4 only needs to be completed if the application is for the surviving spouse of the veteran.

Date of Veteran's Death:	Place of Veteran's Death:	Have you Remarried or Changed Residences since the Veteran's Death: <input type="checkbox"/> Yes <input type="checkbox"/> No
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**5. DEMOGRAPHIC INFORMATION:** The following information in Block 5 is **optional**. The purpose of collecting this information is to help NMDVS meet the needs of all veterans and to ensure that all veterans are treated fairly. NMDVS will only share non-aggregate data as required by law.

Race: <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander	
<input type="checkbox"/> White/Caucasian <input type="checkbox"/> Hispanic/Latin <input type="checkbox"/> Two or more races <input type="checkbox"/> Other race _____	
Gender: <input type="checkbox"/> Male <input type="checkbox"/> Intersex <input type="checkbox"/> Other	
<input type="checkbox"/> Female <input type="checkbox"/> Non-Binary	

**PLEASE READ:** 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. **Unless you indicate otherwise by initialing below, your application for this state benefit will automatically enroll you.** Your information will NOT be sold and will only be shared outside NMDVS as required by law. Please refer to the instructions accompanying this application for more information on the NMDVS Network.

If you do not wish to be signed up at this time, please initial here: \_\_\_\_\_ If you do not initial, you will be automatically enrolled.

### CERTIFICATE OF APPLICANT:

I certify that all statements made in this application are true and correct to the best of my knowledge, information, and belief; FURTHER, I understand that if I knowingly and willfully made any false statements, I may be subject to punishment in accordance with all applicable laws and statutes.

\_\_\_\_\_  
Applicant's Signature Date

### CERTIFYING OFFICIAL (FOR NMDVS ONLY:)

I certify that evidence has been presented to me, and I have reviewed the evidence and all necessary, supporting documents. I further certify the Applicant's eligibility for the  Veteran Tax Exemption OR  Disabled Veteran Tax Exemption.

\_\_\_\_\_  
Certifying Official's Signature Date

Veteran Exemption #
Disabled Veteran Exemption #

## **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 as **Permanently** and **Totally** service-connected disabled 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 **Permanent and Total (P&T)** Service Connected disability (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 Service Connected death or veteran was Permanently & Totally Service Connected disabled at time of death (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"><li>1. A copy of your current New Mexico Driver's License or ID;</li><li>2. Copy of Voter's Registration; <b>OR</b></li><li>3. Latest copy of a New Mexico Income Tax Return.</li></ol> |
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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**  
**or**  
**[vet.benefits@dvs.nm.gov](mailto:vet.benefits@dvs.nm.gov)**

### **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](mailto: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.