

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. <u>Please refer to the information accompanying this application for instructions, a list of required supporting documents, and general information.</u> 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):		ate of New Mexico Residency:		Р	Phone Number: Email Address:		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:				
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:	te of Veteran's Death: Place of Veteran's Death:		Have you Rema	temarried or Changed Residences since the Veteran's Death: ☐ Yes ☐ No			
5. DEMOGRAPHIC INFORMATION: The following information in Block 5 is <u>optional</u> . 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: American Indian or	Alaska Native ☐ Asian	٥	Black or Africa	ın Am	erican 🗆 Native H	lawaiian (or Other Pacific Islander
☐ White/Caucasion ☐ Hispanic/Latin ☐		Two or more races					
		Other					
□ Female	☐ 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 \Box Veteran Tax Exemption OR \Box Disabled Veteran Tax Exemption.							
					Veteran Exemption #	‡	
Certifying Official's Signature	Date				Disabled Veteran Ex	emption #	Ė.

PROPERTY TAX EXEMPTION GENERAL INFORMATION:

<u>Veteran Tax Exemption:</u> 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.

<u>Disabled Veteran Tax Exemption:</u> 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;

<u>AND</u>

 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:

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;

<u>AND</u>

2. You have been determined pursuant to federal law to have a one hundred percent **permanent** and **total** service-connected disability by the United States Department of Veterans Affairs.

UN-REMARRIED 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 100% disability permanent and total (P&T) (for disabled veteran exemption only); AND
- 4. Proof of New Mexico residency

UN-REMARRIED SPOUSE OF VETERANS

- 1. A completed Application form; **AND**
- 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); <u>AND</u>
- 3. A VA Finding of 100% disability **s** (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:

- 1. A copy of your current New Mexico Driver's License or ID;
- 2. Copy of Voter's Registration; OR
- 3. Latest copy of a New Mexico Income Tax Return.

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

Email application and documents to: vet.benefits@state.nm.us

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.

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.