



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. 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:

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 Disability Percentage

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 since the Veteran's Death:
☐ Yes ☐ No

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: ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or Other Pacific Islander
☐ White/Caucasian ☐ Hispanic/Latin ☐ Two or more races ☐ Other race _____

Gender: ☐ Male ☐ Intersex ☐ Other
☐ Female ☐ Non-Binary

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 Ten thousand dollars (\$10,000) 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, receives an exemption from the taxable value of property equivalent to the veterans VA Service Connected Disability rating. The Property must be 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 a service-connected disabled Veteran 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.

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 service connected disability (for disabled veteran exemption only); **AND**
4. Proof of New Mexico residency

UN-REMARIED SPOUSE OF VETERANS

1. A completed Application form; **AND** a marriage certificate.
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 disability/service related 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">1. A copy of your current New Mexico Driver's License or ID;2. Copy of Voter's Registration; <u>OR</u>3. Latest copy of a New Mexico Income Tax Return. |
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Mail or Email applications welcome:

New Mexico Department of Veterans Services
407 Galisteo St. RM #134
Santa Fe, NM 87501-2641
or
vet.benefits@dvs.nm.gov

Walk in applications welcome:

New Mexico Department of Veterans Services
407 Galisteo St. RM #134
Santa Fe, NM 87501-2641
505-827-6300

New Mexico Department of Veterans Services
4801 Indian School Rd NE Bldg #2
Albuquerque, NM 87110
505-383-2400

1-866-433-8387

SERVICE DOCUMENTS: A copy of the full (undeleted) version of veteran's DD 214 or an equivalent Department of Defense document may be obtained by visiting www.archives.gov

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.