

Sandoval County Office of the Assessor

Tom Garcia, Sandoval County Assessor

Christie Humphrey, Deputy Assessor



I am hopeful that this brief explanation has helped you understand the process of applying for a head-of-family exemption. One of my goals as Assessor is to keep the public informed and ensure fair and equitable assessments. If you have any questions please call our office at 505-867-7562.



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County Assessor

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Head-of-Family Exemption 7-37-4

What is the Head of Family Exemption?

This exemption is a two thousand dollars (\$2,000) reduction of the taxable value of residential property subject to the tax if it is the **owner's primary residence** and the **owner is a New Mexico resident**. The exemption is deducted from taxable value of property to determine net taxable value of property. In Sandoval County, this will result in a property tax savings between \$48 and \$77 per year. A head of a family is entitled to the exemption allowed by this section only once in any tax year and may claim the exemption in only 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. Once this exemption has been approved and applied, the property owner will not have to reapply for consecutive years unless ownership of property has changed.



Who is Eligible?

- Must be a New Mexico resident.
- Can only be used if the property is the primary residence of the owner.
- Documentation is required to prove primary residence. (for example: utility bill or driver's license.)
- Rental Property does not qualify

Deadline to Apply

To qualify, you must submit the required application to the office of the Assessor no later than thirty days after the mailing of the Assessor's official "Notice of Value." The "Notice" is typically mailed out on or around April 1 of each year. Applications are available in our office and on our website. Owners must report any change in eligibility to the County Assessor.

www.sandovalcountynm.gov/assessor