

**2024 Election Property Tax
Constitutional Amendments**

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Tax Information and Policy Office
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Taxation and Revenue Department
PO Box 50130
Albuquerque, NM 87181-0130

During the 2023 Legislative Session, HJR-5 and HJR-6 were passed. The constitutional amendments proposed by these resolutions were submitted for their approval or rejection during the general election in November of 2024.

HJR-5 proposed an amendment to the New Mexico Constitution to increase the Veteran's property tax exemption for honorably discharged members of the armed forces and their widows and widowers from \$4,000 to \$10,000. The amount after 2024 will then be adjusted for inflation.

HJR-6 proposed an amendment to the New Mexico Constitution to extend the current property tax exemption for 100% disabled veterans and their widows and widowers to veterans with less than 100% disability and their widows and widowers, basing the amount of the exemption on a Veteran's federal disability rating as determined by federal law.

Currently, the New Mexico Taxation and Revenue Department is waiting for final documentation from the Secretary of State's office indicating the outcome from the November 2024 general election on the proposed constitutional amendments.

If passed, these constitutional amendments enable legislation to be introduced during the 2025 legislative session to amend Section 7-37-5 NMSA 1978 and Section 7-37-5.1 NMSA 1978.

Based on the effective dates of the legislation that is enacted, the New Mexico Taxation and Revenue Department and the County Assessors will implement the changes.

Bulletins present general information with minimum technical language. *This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, New Mexico Statutes Annotated, 1978. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.*