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Tax Information and Policy Office
P.O. Box 630
Santa Fe, NM 87504-0630

TAX DISTRICT FIELD OFFICES

The Department's tax district field offices and call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, form. Information specific to your filing situation, payment plans and delinquent accounts.

ALBUQUERQUE

10500 Copper Ave. NE, Suite C
Albuquerque, NM 87123

FARMINGTON

3501 E. Main St., Ste N
Farmington, NM 87402

LAS CRUCES

2540 El Paseo Bldg. 2
Las Cruces, NM 88001

ROSWELL

400 N. Pennsylvania Ave., Ste 200
Roswell, NM 88201

SANTA FE

Manuel Lujan Senior Building
1200 S. Saint. Francis Dr.
Santa Fe, NM 87505

**Call Center Number:
1-866-285-2996**

If faxing something to a tax district field office, please fax to:

**Call Center Fax Number:
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If mailing documents to a district office, please mail to:

Taxation and Revenue Department
PO Box 50130
Albuquerque, NM 87181-0130

**New Mexico Taxation and Revenue Department
BULLETIN**

**2024 Election Property Tax
Constitutional Amendments**

During the 2023 Legislative Session, HJR-5 and HJR-6 were resolutions were submitted for their approval or rejection at the next general election in November 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 of 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 County Assessors will implement the changes.