



Cibola County Office of the Assessor

Dolores Vallejos, Assessor

Head-of-Family Exemption 7-37-4

I am hopeful that this brief explanation has helped you understand the process of applying for a valuation freeze. 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 505-285-2566.

Dolores Vallejos,
Assessor



Cibola County
Assessor's Office
700 E. Roosevelt Ave.
Ste. 50
Grants, NM 87020
Phone: 505-285-2566
Fax: 505-285-2561

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 the property is owned by the head of family who is a New Mexico resident. The exemption is deducted from taxable value of property to determine net taxable value of property. In Cibola County, this will result in a property tax savings between \$32-\$49 per year. A head of 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 the ownership of property has changed.



Who is Eligible?

A New Mexico resident who is either:

- a married person, but only one spouse in a household may qualify as a head of a family;
- a widow or widower;
- a head of household furnishing more than one-half the cost of support in any related person;
- a single person, but only one person in a household may qualify as a head of family; or
- a member of a condominium association or like entity who pays property tax through the association.

Deadline to Apply

To qualify, you must submit the required application to the office of the Assessor no later than 30 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.cibolacountynm.com