

New Mexico Department of Veterans' Services

**Veteran Service Organization Property Tax Exemption
Chapter 7, Article 37 NMSA 1978**

"Veterans' Service Organization Exemption—The property of a veterans' organization chartered by the United States Congress and that is used primarily for the benefit of veterans and their families is exempt from property taxation."

- 1. Applying organization must be congressionally chartered.**
- 2. Application must be made with DVS form 16 "Application for Veterans Service Organization Tax Exemption".**
- 3. Property must be owned wholly by the Veteran Organization.**
- 4. Application must be completed and signed by the Post Commander, Chapter President, or their appointed representative.**
- 5. Only the original official certificate of eligibility issued by the Department of Veterans' Service may be used to claim the exemption. A copy of the certificate is not valid for this exemption.**
- 6. The property where the exemption is being claimed must be used primarily for the benefit of veterans and their families.**
- 7. Each certificate issued by the Department of Veterans' Services will have a unique number, only certificates with a number will be accepted for this exemption.**
- 8. The Department of Veterans' Service will maintain a master list of certificates, this master list will include the name of the organization, the person who is the representative of that organization, the address of the property where the exemption is claimed, the date of application, and the certificate number assigned to that organization.**
- 9. It is the responsibility of the local veteran organization to submit the certificate of eligibility to the local county assessor in the time prescribed in order to receive the exemption.**
- 10. If the certificate is lost or destroyed, it is the responsibility of the Organizations Commander, President, or their appointed representative to apply for a duplicate certificate on the "Affidavit of Loss" form provided by the Department of Veterans' Services.**
- 11. Section G reads, "a person who violates the provisions this section by intentionally claiming and receiving the benefit of an exemption to which the person or organization in not entitled or who fails to comply with the provisions of Subsection D of this section is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000.00). A county assessor of the assessor's employee who knowingly permits a claimant for an exemption to receive the benefit of an exemption to which the claimant is not entitled is guilty of a misdemeanor and shall be punished by a fine of not more than one thousand dollars (\$1,000.00) and shall also be automatically removed from office or dismissed from employment upon conviction under this subsection."**

New Mexico Department of Veterans Services
PO BOX 2324
Santa Fe, NM 87504
1-866-433-8387
www.dvs.state.nm.us

**Application for Veteran Service Organization
Tax Exemption**

INSTRUCTIONS

Use ink, typewriter, or printer to complete. Please read information on reverse side of form.
If your original certificate has been lost, stolen, or destroyed, please refer to DVS form entitled:
"Affidavit of Loss of Veteran Service Organization Property Tax Exemption Certificate"

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|---|-------------------------|
| 1. Name of Veteran Service Organization | |
| 2. Address (Please Provide Address of Property) | |
| 3. Mailing Address (if different from above) | |
| 4. Date of Incorporation of local post | |
| 5. Name, Address, and Title of Contact Person | |
| Certification of Applicant I CERTIFY THAT ALL STATEMENTS MADE BY ME ON THIS APPLICATION ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF. I UNDERSTAND THAT IN THE EVENT I HAVE KNOWINGLY AND WILLFULLY MADE ANY FALSE STATEMENTS, I WILL BE LIABLE TO PUNISHMENTS IN ACCORDANCE WITH ALL APPLICABLE STATE AND FEDERAL LAWS. | |
| _____ SIGNATURE | ____/____/_____ DATE |
| Certification of Authorized Official (to be used by authorized DVS Agent Only) I CERTIFY THAT EVIDENCE OF THE TRUTH OF THE FOREGOING STATEMENTS OF APPLICANT HAS BEEN PRESENTED TO ME AND THAT I AM SATISFIED THAT THE STATEMENTS ARE TRUE. | |
| _____ SIGNATURE | ____/____/_____ DATE |

Information to Applicants

The Property of a Veterans' Service Organization chartered by the United States Congress and that is used primarily for the benefit of veterans and their families, is exempt from property taxation under the provisions of Chapter 7, Section 7-38-17, as amended by Chapter 102 Laws of 2011.

Application

Application must be forwarded with proof that the property listed on the front of this form is owned solely by a Congressionally Chartered Veteran Service Organization.

Applications must be forwarded to:

*New Mexico Department of Veterans' Services
PO Box 2324
Santa Fe, NM 87504*

Penalty

The Department may cancel any certificate of eligibility issued if it is determined that any material statement on the application is deemed incorrect.

Section 7-38-17H provides a penalty which states in part:

Any person intentionally claiming and receiving the benefit of an exemption to which they are not entitled...is guilty of a misdemeanor and shall be punished by a fine of up to one-thousand dollars (\$1,000.00)

It is the responsibility of the applicant to deliver the certificate of eligibility to the local county assessor in order to claim the benefit.