



# Sierra County Office of the Assessor

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## Application for Head of Family Exemption -- \$2,000

Parcel Number or Legal Description of Property: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Situs or Address of Property: \_\_\_\_\_

Daytime Phone Number: ( ) \_\_\_\_\_ E-mail Address: \_\_\_\_\_

**By signing below, I certify that I am not claiming the head of family exemption in any other county in the State of New Mexico. \***

\_\_\_\_\_  
Signature of Assessed Owner

\_\_\_\_\_  
Date

### FOR OFFICE USE ONLY

Exemption previously Claimed on Owner No: \_\_\_\_\_

Removed:  Yes  No

Received By: \_\_\_\_\_ Date: \_\_\_\_\_

Entered By: \_\_\_\_\_ Date: \_\_\_\_\_

Comments: \_\_\_\_\_

**\*Section 7-38-17(G) of the law provides a penalty which states in part as follows: "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 not more than one thousand dollars (\$1000.00)"**

Pursuant to NMSA 7-37-4(D)

As used in this section, "head of family" means an individual New Mexico resident who is either

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