



Low Income Property Tax Rebate

Quick Facts

What is the Property Tax Rebate?

The property tax rebate allows qualifying homeowners to claim a State Income Tax rebate for a partial amount of property taxes paid to Dona Ana County.

Do I qualify for the Rebate?

To qualify for the rebate a filer must meet the following criteria:

- Owned and occupied the principal place of residence for the taxable year
- Is not a dependent of another individual
- Files a return in New Mexico
- Paid their Doña Ana County Property tax bill.
- Has a modified gross income of \$24,000 or less

How do I apply for the Rebate?

The property tax rebate is claimed on your State Income Tax Return beginning in 2024 for the 2023 tax year. A refund may be issued if the homeowner does not owe income taxes.

How much is the Rebate?

The rebate is tiered by income amount and shall not exceed \$350 per return, and \$175 per separate returns filed for the same property. See table below:

LOW-INCOME TAXPAYER'S PROPERTY TAX REBATE TABLE

Taxpayer's Modified Gross Income		Property Tax Rebate
Over	But Not Over	
\$ 0	\$ 8,000	75% of property tax liability
8,000	10,000	70% of property tax liability
10,000	12,000	65% of property tax liability
12,000	14,000	60% of property tax liability
14,000	16,000	55% of property tax liability
16,000	18,000	50% of property tax liability
18,000	20,000	45% of property tax liability
20,000	22,000	40% of property tax liability
22,000	24,000	35% of property tax liability.