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# VALUATION FREEZE EXEMPTION

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**DEADLINE TO APPLY IS APRIL 30, 2026**

The purpose of the Valuation Freeze is to “freeze” the value for single-family dwellings occupied by low-income owners **65 years of age or older and/or disabled**. This keeps the **taxable value** of the home from increasing each year.

**\*\*NOTE: You will still receive a tax bill yearly, and it may fluctuate slightly each year due to the tax rate\*\***

Eligibility Requirements: Applicant must be 65 years or older, or disabled, during the year in which the application is made.

Applicant must be the owner, and the property listed on the application is their **primary** residence.

Applicant’s income is based on the previous year’s modified gross income and must be **\$44,200 per year or less**. **This applies to the total combined household income of the taxpayer and his/her spouse and dependents.**

Documents Needed: **Photo ID-** proof of date of birth, and to confirm your identity.

**Proof of Residence-**Utility bill, bank statement, etc.

**Any and all income: Copies of State or Federal Income Tax forms for the year prior, copy of Social Security Statements and or bank statements that show all direct deposits of income, etc.**

Valuation Freeze Exemption applications must be completed each year for **three (3) consecutive tax years** to qualify. After the first 3 years, you will only need to reapply once every 5 years. We will mail you a reminder letter on the years you are required to reapply.

This information and application can also be found on our website at:

[www.currycountynm.gov/elected-officials/assessor-s-office](http://www.currycountynm.gov/elected-officials/assessor-s-office)