

State

Alabama

Alaska
Alaska

Arkansas

California

California

Colorado

Connecticut

Connecticut

Connecticut

Connecticut

Florida

Florida

Georgia

Hawaii

Idaho

Illinois

Illinois

Illinois

Indiana

Indiana

Iowa

Louisiana

Louisiana

Maine

Maryland

Massachusetts

Minnesota

Mississippi

Nebraska

Nevada

Nevada

New Jersey

New Mexico

New Mexico

New York

New York

North Carolina

North Dakota

Ohio

Oklahoma

Oregon

Pennsylvania

Rhode Island

South Carolina

South Dakota

Texas

Texas

Vermont

Virginia

Virginia

Wyoming

Program Name

Veteran, Incompetent Veteran, Widow Exemption

Exemption for Senior Citizens and Disabled Veterans with Local Option
Local Option Exemption for Surviving Spouses of Members of the Armed Forces

Homestead Property Tax Exemption for Veterans

Disabled Veteran's Exemption

Veterans' Exemption

Disabled Veteran Exemption

Standard and Additional Exemptions for Veterans with Local Option

Exemption and Additional Exemption for Disabled Veterans with Local Option

Exemption and Additional Exemption for Severely Disabled Veterans

Local Option Exemption for Veterans

Exemption for Disabled Ex-Service Member

Totally Disabled Veterans and First Responders with Service Connected Permanent Disability Exemptior

Homestead Exemption for Disabled Veterans with Local Option

Exemption for Totally Disabled Veterans

100% Service-Connected Disabled Veterans Benefit

Returning Veterans Homestead Exemption

Disabled Veterans Standard Homestead Exemption

Exemption for Disabled Veterans with Specially Adapted Housing

Deduction for Veterans with a Partial Disability

Deduction for Totally Disabled Veteran or Veteran Age 62 and Partially Disabled

Military Service Tax Exemption

Local Option Homestead Exemption for Disabled Veterans

Surviving Spouse of Military or First Responder Killed in Action

Veteran Exemption Including Surviving Spouses, Minor Children and Parents of Deceased Veterans

Exemption for Disabled Veterans

Veterans' Credit or Exemption (Clause 22-22H)

Disabled Veteran Homestead Valuation Exemption

Homestead Exemption for Disabled Veterans

Homestead Exemption for Totally Disabled Veterans, Those Killed in Action, Surviving Spouses

Property Tax Exemption for Veterans

Property Tax Exemption for Disabled Veterans and their Surviving Spouses

Property Tax Exemption for Disabled Veterans

Veteran Exemption

Disabled Veteran Exemption

Eligible Fund Veterans Exemption/ Seriously Disabled

Alternative Veterans Exemption with Local Option

Disabled Veteran Homestead Property Tax Exclusion

Property Tax Exemption for Disabled Residents and Disabled Veterans

Disabled Veteran Property Tax Homestead Exemption

Property Tax Exemption for Disabled Veterans

Disabled Veterans' and Veterans' Surviving Spouses Exemption

Exemption for Disabled Veterans

Veterans Property Tax Exemption Program

Exemption for Disabled Veterans, Former Law Enforcement Officers, and Former Fire Fighters

Property Tax Exemption for Totally Disabled and Paraplegic Veterans

Disabled Veterans Exemption

100 Percent Disabled Veterans Exemption

Veterans' Property Tax Exemption

Exemption for Disabled Veterans

Exemption for Surviving Spouses of Members of the Armed Forces Killed in Action

Exemption for Veterans

Variations in Receipt of Benefit

Benefit Type

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits
No Variation in Receipt of Benefits

Exemption
Exemption

No Variation in Receipt of Benefits

Exemption

Benefit Varies with Income

Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

Benefit Varies with Income

Exemption

Benefit Varies with Income, Other Variation in Receipt of Benefits Exemption

Benefit Varies with Income, Other Variation in Receipt of Benefits Exemption

No Variation in Receipt of Benefits Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

Benefit Varies with Taxes Due

Exemption

No Variation in Receipt of Benefits

Exemption

Other Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

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No Variation in Receipt of Benefits

Exemption

Other Variation in Receipt of Benefits

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No Variation in Receipt of Benefits

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No Variation in Receipt of Benefits

Exemption

Other Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

Other Variation in Receipt of Benefits

Credit, Exemption

Other Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

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No Variation in Receipt of Benefits

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Other Variation in Receipt of Benefits

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No Variation in Receipt of Benefits

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Other Variation in Receipt of Benefits

Exemption

Other Variation in Receipt of Benefits

Exemption

No Variation in Receipt of Benefits

Exemption

Benefit

acquired following the provisions of the specially adapted housing grant. This benefit is extended to surviving spouses if they do not remarry and remain at the property.

The first \$150,000 of assessed value is exempt from taxation.

By local option, municipalities may provide for exemption in addition to the first \$150,000 in accordance with state regulations.

Municipalities can provide additional relief and may adopt ordinances establishing that the individual must also meet the eligibility criteria of the Alaska Permanent Fund Dividend.

Further, a municipality may by ordinance approved by the voters grant the exemption under this subsection to the widow or widower under 60 years of age of a person who qualified for an exemption. The benefit is a full or partial local option exemption of homestead property from taxation.

The full value of the homestead and personal property is exempt from property taxation.

For qualified veterans, the benefit is an exemption on the full value of the residence not exceeding certain thresholds. □

□

The standard benefit is an exemption of the first \$147,535 of a property's value. If the veteran's income does not exceed \$66,251 the first \$221,304 is exempt from taxation.

For eligible veterans, the benefit is an exemption on assessed value not to exceed \$4,000.

The benefit is an exemption of 50% for the first \$200,000 of actual value of eligible veteran's primary residence. The exemption is \$1,000 of the property owned by a veteran or his or her surviving spouse or minor child. The exemption levels are adjusted upon revaluation. The amount for those above the maximum income is twice the percentage increase in the net taxable grand list. For those below the maximum income levels, the increase in the exemption is four times the percentage increase. □

□

Municipalities are required to give veterans an additional exemption, based on income. For veterans with income below a statutorily-determined limit, the additional exemption is twice the basic exemption, currently \$2,000, is available. If income is above the certain limit, the additional exemption is 50% of the basic exemption, or currently \$500. □

□

At local option, a municipality, with its legislative body's approval, may provide an additional exemption. The municipality may establish an income limit not less than the state-established income limit. The optional exemption may be up to \$20,000 or an amount up to 10% of the property's assessed value. □

□

The surviving spouse or minor child of a veteran is entitled to a benefit of \$1,000 or \$3,000 if the service member died as a result of their service while on active duty. If a deceased service member has no surviving spouse, the benefit is available to the service member's sole surviving parent. □

a minimum of \$2,000 for a 10% disability up to \$3,500 for a 100% disability, irrespective of the cause of the disability. For every 25% increase in disability rating, the exemption increases \$500. □

□

The exemption is \$3,500 automatically when the veteran reaches age 65 and has a disability rating of 10% or more. Veterans who receive compensation (such as a pension or annuity) due to the service-related loss of a limb are also eligible for a disability-based exemption of up to \$3,500. □

□

Municipalities are required to give an additional income-based exemption. The income-based exemption is equal to 50% of the basic exemption if the veteran's income is above the OPM-set income limit and double the basic exemption if the veteran's income is at or below the set limit. For veterans filing in 2021 the OPM set limit is \$37,600 for unmarried individuals and \$45,800 for married joint-filers based on their 2020 income. For 100% disabled veterans, the income threshold is \$18,000 for unmarried veterans and \$21,000 for married veterans. □

□

At local option, in lieu of the income-base exemption, a municipality may provide 100% disabled veterans with limited income an increased exemption equal to three times their base exemption. The

Veterans with severe, service-connected disabilities are eligible for a state-mandated property tax exemption. The minimum exemption amount is \$5,000 for the loss of the use of an arm or a leg or \$10,000 for (1) permanent loss of use of both legs or permanent paralysis of both legs and lower parts of the body (2) permanent paralysis of one leg and one arm on either side of the body resulting from injury of the spinal cord, skeletal structure, or brain or from spinal cord disease (3) amputation of both arms, both legs, both hands, or both feet or a combination of a hand and a foot; or (4) total blindness. □

□

Municipalities are required to give veterans who receive a disability exemption an additional income-based exemption. For a veteran whose income does not exceed \$25,000 if married or \$21,000 if single, the additional exemption is equal to twice the exemption. If the claimant's income is above the limit, the additional exemption is 50% of the exemption.

The exemption provided can be up to \$5,000 or an amount up to 5% of the assessed value.

The benefit is a property tax exemption. Any owner-occupier who is an honorably discharged ex-service

The benefit is a full exemption of all property taxes for first responder disabled in the line of duty or any h

Eligible taxpayers receive a homestead exemption from all ad valorem taxes for state, county, municipal and school purposes in the amount of \$60,000 plus an additional sum.

The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs. The total amount for 2021 is \$100,896.

At local option, local taxing jurisdictions may increase the amount of the exemption.

Applicants must file the application for homestead exemption between 1 January and 1 April in order to qualify for a benefit that year. Once the initial application has been submitted, the applicant does not need to file another application. However, the county may require the disabled veteran to provide evidence of his or her continued eligibility for the program no more than once every three years.

The application must be filed with the county tax commissioner or the county board of tax assessors. Along with the application, the disabled veteran must furnish evidence of his or her disability.

If a disabled veteran receives determination of disability in a retroactive period of eligibility the veteran, surviving unmarried spouse, or minor child is entitled to a refund of taxes paid during the period the veteran would have otherwise been exempt. The refund shall only be for a maximum of 3 tax years preceding application for the homestead exemption.

In Honolulu City and County, Maui, Kauai County, and Hawaii eligible taxpayers receive a full exemption from property taxation, excluding special assessments.

Minimum taxes may be due. In Maui County, eligible taxpayers are levied a total property tax of \$150 per year. In Hawaii, eligible property is exempt except 50% of the minimum tax is due. In Kauai, the minimum tax is \$100.

The Veterans Property Tax Reduction benefit reduces property taxes and/or occupancy taxes for qualified 100% service-connected disabled veterans. □

□

The property/occupancy taxes on the home and up to one acre of land of a qualified veteran may be reduced by \$1,500, or the amount of property/occupancy taxes due, whichever is less. □

□

Once granted, a surviving spouse can use this benefit, but the benefit cannot be transferable to a new property after the death of the qualifying veteran.

Veterans are entitled to a \$5,000 reduction in the Equalized Assessed Value of their principal residence i

This exemption is an annual reduction in EAV on the primary residence occupied by a qualified disabled veteran.

The amount of the exemption depends on the percentage of the service-connected disability as certified by the U. S. Dept. of Veterans's Affairs.

The annual exemption is \$2,500 for veterans with a service-connected disability of 30% or more, but less than 50%.

The annual exemption is \$5,000 for veterans with a service-connected disability of 50% or more, but less than 70%.

All property is exempt from taxation for veterans with a service-connected disability of 70% or more.

The benefit is an exemption up to \$100,000 of assessed value for specially adapted housing of disabled veterans and their spouses or the unremarried surviving spouse of the veteran. □

□

Veterans may apply with their local veterans service officer (VSO). The exemption must be renewed annually.

Qualifying applicants are entitled to receive a \$24,960 deduction from assessed value of eligible property

Qualifying applicants are entitled to a deduction from assessed value equal to \$14,000.

The program exempts up to \$2,778 in taxable value of property of any veteran of the First World War and up to \$1,852 of taxable value of an honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged veteran. □

□

The amount of benefit is partially paid for with a standing unlimited appropriation from the General Fund of the State.

The benefit is an exemption from state, parish, and special ad valorem taxes on \$7,500 of assessed value of property receiving the homestead exemption. This is in addition to the \$7,500 exemption received through the homestead exemption.

Tax exemption or relief is available if the governing authority of municipal corporation has provided for a local tax exemption by ordinance or resolution. The ordinance or resolution must specify the taxes for which the tax exemption or relief is to be provided from the funds in the special property tax relief fund.

If the eligible spouse moves to a different homestead with the exemption, the benefit is limited to the amount of the exemption claimed on the prior homestead.

Exemptions of varying amounts are available to qualifying veterans and in some cases when the veteran is deceased, for their unremarried spouses, minor children, or parents. The benefit amounts are as follows. □

□

An exemption of \$6,000 for the property of veterans who served during a federally recognized war period or who was disabled during active military service in the line of duty. An exemption of \$6,000 is also available for the unremarried widow or widower, minor child, or parent of a deceased veteran who would have qualified for this exemption. □

□

An exemption of \$7,000 for the property of veterans who served during a federally recognized war period during or before World War I. This exemption also extends to the unremarried widow or widower, minor child, or parent of such a qualifying veteran. □

□

An exemption of \$50,000 for the specially adapted housing units of veterans who served during a federally recognized war period and who are paraplegic, if they received a grant from the United States Government for their adapted housing. This benefit may also be extended to the unremarried widow or widower of such a qualifying veteran. □

□

An application must be filed with the local tax assessor before 1 April of the year in which the benefit is requested. From then on, the benefit is extended each year until the assessor is notified of a reason the benefit should be discontinued.

Individuals eligible for this program are exempt from property taxes.

Applicants can apply for the benefit at any time during the year with the Supervisor of Assessments in the county where the property is located.

The benefit is the greater of a credit or exemption, the amount of which depends on the category of eligibility for the veteran and his or her spouse, surviving spouse, or surviving parents.

There are five categories of eligibility for partial exemptions based on the service and service-related injuries of the qualifying veteran or their qualifying family member. The base level benefit is the greater of a \$400 credit or a \$2,000 exemption of assessed value; at the highest level, the benefit is the greater of a \$1,500 credit or a \$10,000 exemption of assessed value.

A total exemption is available for the surviving spouse of a veteran who has died as a result of active-duty, or is missing-in-action, until he or she dies or remarries.

A total exemption is available for a veteran who is paraplegic or blind as a result of a service-related injury. A surviving spouse may continue to receive the benefit as long as he or she remains an owner and occupant of the house subject to the exemption and he or she has not remarried. Parents of veterans who lost their lives in service are eligible for the full exemption of property taxes.

Applications must be filed each fiscal year by 1 April or three months after the actual tax bills are mailed, whichever is later. After the first disability certification, no further certification will be required except for those applicants with 100% disability, other than for blindness, must submit an annual statement certifying the level of disability.

Veterans who have a service-connected disability rating of 100% permanent and total, including permanent individual non-employability, surviving spouses and primary family caregivers of qualifying veterans and service members are eligible for an exclusion of up to \$300,000 of market value of their home.

Veterans with a 70% or greater service-connected disability receive a \$150,000 exemption.

Surviving spouses of veterans with total and permanent disability or of soldiers who died in active service receive a \$300,000 exemption for up to 8 years. Primary family caregivers receive benefit according to disability rating of veteran receiving assistance.

An application must be filed with supporting documentation in the county where the property is located for the first year that the exemption is sought, but subsequent applications are not required.

Eligible applicants receive a full exemption from the assessed value of their homestead.□

□

Local assessors develop applications for this program. Applications needs to be filed with the local county assessor before April 1st to qualify.

The benefit is an exemption of the full value of the homestead for eligible applicants regardless of home value or household income.□

□

Applications for the benefit must be filed with county assessor every year after February 1 and before June 30.

Veteran residents of Nevada receive a tax exemption from the assessed value of their property, claimable in any one county. The maximum value of the exemption is statutorily limited to \$2,000, but this amount was indexed for inflation yearly beginning in FY2006 based on the Consumer Price Index (CPI). The amount of the exemption for fiscal year 2021-2022 is \$2,920.□

□

Applicants must file a preliminary application and an affidavit with the county assessor on the first year the benefit is received. In subsequent years, only a renewal application is required. Active-duty veterans are exempt from the renewal application requirement.

Disabled veteran residents of Nevada with total, permanent service-connected disabilities and their surviving spouses receive a tax exemption from the assessed value of their property based on three tiers. All exemption amounts are indexed annually for inflation, based on the all urban consumer price index, west region. □

□

For 100% service-connected disabled veterans and surviving spouses, the fiscal year (FY) 2021 exemption is \$29,200. □

For veterans with service connected disability levels between 80% and 99% and their surviving spouses, the FY 2021 exemption is \$21,900. □

For veterans with service-connected disability levels between 60% and 79% and their surviving spouses, the FY 2021 exemption is \$14,600. □

An application must be filed along with an affidavit with the county assessor in the first year the benefit is sought. For subsequent years, only a renewal application is required.

The principal residence of a permanently disabled veteran or their surviving spouse is 100% exempt from the property tax. □

□

Applicants must apply to the municipal tax assessor and may do so at any time during the tax year.

The benefit is an exemption of up to \$4,000 of the taxable value of property. Every person who is entitlec

The claimant will receive a full exemption of taxable property. Applicants must file an application with the

For the eligible fund exemption, individuals are exempt from \$7,500 of assessed value from general municipal property, state, and local taxes including local school taxes. □

□

For the seriously disabled exemption the benefit is a full value exemption of ad valorem taxation and special assessments, if the veteran can demonstrate eligibility for governmental grants for special equipment in residence to accommodate veteran's disability.

The benefit provides for 15% of the assessed value so long as it does not exceed \$12,000. An additional 10% exemption is available for to a war time veteran who was in a combat zone to be exempt from general municipal taxes, including school districts. There is an additional exemption for those who received a service-connected disability rating. The additional exemption is equal to 1/2 the disability rating. □

□

The maximum limits of the exemption is set by the municipality. □

□

Veterans who were on active duty during a period of war are eligible for a 15% exemption or locally authorized amounts ranging from \$6,000 to \$45,000. For those who served in combat zone, the maximum is \$30,000 and those with disabilities is \$150,000. □

□

In high-appreciation municipalities which include New York City and those counties identified by the Office of Real Property Tax Services with a differential sales price factor for STAR exemption program, the maximum exemption levels are higher.

Qualifying homeowners shall have the first \$45,000 of assessed value of the homestead exempt from ta:

For permanently and totally disabled persons permanently confined to the use of a wheelchair, the exemption is applied to up to \$100,000 true and full value (\$4,500 of taxable value) of the improvements.

For blind persons, the exemption is applied to up to \$160,000 of the true and full value (\$7,200 of taxable value) of the improvements.

For paraplegic disabled persons, the exemption is applied to up to \$100,000 of true and full value (\$4,500) of the improvements.

For paraplegic veterans or veterans who have been awarded specially adapted housing by the Veterans Administration (VA), the exemption is applied on the first \$120,000 of full and true value (\$5,400 of taxable value) of the improvements.

In all cases, the applicant must provide supporting evidence of eligibility for the benefit in the form of an affidavit, but only in the first year of application.

Applications must be filed annually by 1 February of the year for which the exemption is claimed.

Applicants are qualified for an exemption of up to \$25,000 of the market value of their homes from all local property taxes. □

□

For real property, applications must be filed with the county auditor by 31 December of the first year in which the benefit is sought. For manufactured or mobile homes, applications must be filed by the first Monday in June.

Qualified veterans are entitled to a full exemption from ad valorem taxation on their homestead property. □

□

Applications must be made at the county assessor's office in the county where the property is located between 1 January and 15 March of the first year the benefit is requested. Applicants are required to immediately notify the county assessor if the rating of their disability drops below 100%.

Veterans with a disability rating of 40% or more, and veterans's surviving spouses that have not remarried or entered into a registered domestic partnership receive an exemption of \$22,689 (2021) from the assessed value of the homestead. □

□

Veterans with a service-connected disability rating of 40% or more receive an exemption of \$27,228 (2021) from the assessed value of the homestead. Surviving spouses/partners of veterans who died from a service connected injury or who qualified for at least one year of the higher benefit and who have not remarried or entered a domestic partnership may also claim this benefit. □

□

The amount of the exemption for both categories increases by 3% each year over the previous year's value. □

□

Applications must be filed with the county assessor's office in the county in which the property is located by 1 April of the year for which the exemption is applied. Subsequent application are required only when the applicant moves or there is a change in status. Annual recertification of disability status may also be required unless the original certification establishes that the disability is permanent.

Eligible taxpayers receive a 100% exemption from property taxation. □

□

Applicants must file with the County Director of Veterans Affairs in the county where the homestead is located. Contact the Veterans Affairs director for deadlines and application details.

value of their primary residence then the remain value can be applied to other properties. □

□

There is a \$10,000 benefit for veterans and widows or widowers of veterans who are totally disabled as a result of their service and who receive assistance in acquiring "specially adapted housing." □

□

There is a full exemption from property taxes for veterans and the surviving spouses of veterans who are permanently disabled as a result of their service who own specially adapted homesteads which have been acquired or modified with the assistance of a special adaptive housing grant from the Veterans' Administration. □

□

There is a \$15,000 dollar exemption from local taxation on real and personal property of veterans or the surviving spouses of veterans who have been or were determined to be prisoners of war (POW). □

□

Gold Star parents are entitled to a \$3000 dollar exemption from taxation. The benefit can vary by local statutes. All benefit amounts vary by local statutes. Consult local jurisdictions for applications, additional

Eligible applicants receive a full exemption from the assessed value of their primary residence and the lo

The benefit is a full exemption of all property taxes due for eligible paraplegic veterans and unremarried surviving spouses.

The benefit is a exemption of the first \$150,000 of the true and full value from property taxation due for eligible totally disabled veterans and unremarried surviving spouses.

Based on a veteran's disability rating, the individual is eligible for an exemption ranging from \$5,000 (a rating from 10-29%) to \$12,000 (a rating 70% and greater). There are four exemption brackets.

If a veteran dies during active duty then the individual's spouse is eligible for a \$5,000 exemption.

In addition, any unmarried children under 18 are eligible for a \$5,000 exemption for all children combined. If more than one child is eligible then the exemption for each child equals \$5,000 divided by the number of eligible children. An individual receiving the exemption as a surviving spouse cannot also receive an exemption as a surviving child and vice versa.

A disabled veteran with a disability rating of less than 100 percent is entitled to an exemption of a percentage of the appraised value of their homestead equal to their disability rating if the homestead was donated to them by a charitable organization at no cost to the applicant.

A disabled veteran who receives from the United States Department of Veterans Affairs a 100% total disability rating due to a service-connected disability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

The benefit can only be applied to one property.

The total appraised value of the eligible property is fully exempt.

Eligible veterans can receive a \$10,000 exemption in appraised value of real and personal property.

The benefit is a full exemption of real property taxes for disabled veterans with 100% service-connected, permanent and total disability ratings. □

□

If there are multiple owners of the property, besides the claimant's spouse, the benefit will be based on a percentage of ownership.

The benefit is a full exemption of real property occupied as a primary residence by surviving spouses of soldiers killed in action.

If the property has an assessed value over the average assessed value for a single family residence in their county, the claimant will only be exempt from the value up to the average assessed value.

If the property is in an trust owned by multiple people, the benefit will be equal to their share of the property.

The benefit is an annual exemption of up to \$3,000 of assessed value. If the exemption is not used on pr

How is Benefit Disbursed

Exemption from assessed value

Exemption from assessed value
Exemption from assessed value

Exemption from assessed value

Exemption from assessed value

Exemption from assessed value

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Exemption from assessed value

Exemption from assessed value

Exemption from assessed value

Credit to the property tax bill

Exemption from assessed value

Other

Exemption from assessed value

Characteristics of Eligible Property

Only residential property types are eligible for this program.

Only residential property is eligible for this benefit.
Only residential property is eligible for this program.

Only residential property is eligible for this program.

Only residential property is eligible for this program.

Eligibility includes any property owned by an eligible applicant.

Only residential property is eligible and must not be income-producing.

Only residential property is eligible for this program.

Only residential property is eligible for this program.

The exemption can be applied only to a veteran's residence (the dwelling and lot); if the residence is not a single-family home, the exemption can be applied only to the part of the building and lot the veteran occupies.

Only residential property is eligible for this program.

The exemption can be applied only to a veteran's residence and the accompanying lot on which the residence is located.

If the residence is not a single-family home, the exemption can be applied only to the part of the building and lot the veteran occupies.

Only residential property is eligible for this program.

Only homesteads are eligible for this benefit. A "homestead" is defined as the owner-occupied primary dwelling place of the claimant. It may consist of a part of a multi-dwelling or multipurpose building.

The exemption extends to land surrounding the homestead which is necessary for its use as a home. This may not exceed one acre.

Homestead does not include personal property such as furniture, furnishings or appliances, but a manufactured home may be a homestead.

Only residential property is eligible for this program.

Only residential property is eligible for this program. The equalized assessed value of the property cannot

Only residential property that is specially adapted to serve the needs of a disabled veteran qualifies for tr

Only residential property is eligible for relief. This can include mobile homes or manufactured homes that

Residential property is eligible for this relief. This benefit is extended to mobile homes and manufactured

Residential property including manufactured or mobile homes are eligible. No property that is owned by a

Only residential property is allowed.

Only residential property is eligible for this program.

Only residential property is eligible for this program.

Only residential property is eligible for this program.

Residential property used as the primary residence qualifies for this program. For agricultural homestead

Only residential property is eligible for this program.

Only residential property is eligible for this relief. A mobile home is also eligible. Up to one acre of land or

Eligible property is any property owned by an eligible individual or in which the applicant has "any interes

Eligible property is any property owned by an eligible individual.

Only the principal residence of qualifying individuals is eligible for this program.

Eligibility includes real and personal property owned by an eligible applicant.

Only principal residences of eligible applicants are eligible for this benefit.

Only residential property is eligible for this program.

Only residential property is eligible for this program.

Only residential property is eligible for the relief. Up to one acre of land on which the residence is located is also eligible for the exclusion.

Residential property can include a single family residence, an unit in a multi-dwelling complex, or a manufactured home.

Only residential property is eligible for this program.

Eligible property includes up to 1 acre associated with the homestead. Manufactured homes are also eligible for this exemption. □

□

The applicant must own and occupy a home, either real property or manufactured home property, as their principal place of residence for the year they apply. For individuals who own more than one home, only the principal place of residence qualifies for the exemption.

Only residential property is eligible for this program.

Homestead property owned by a disabled veteran or surviving unmarried spouse is eligible. The exempti

Only residential property is eligible for this program.

Residential property is eligible for this benefit.

Only residential property owned by qualifying applicants is eligible for the benefit.

Eligible property includes all dwellings or parts of multiple family dwellings which are specifically designed

Only residential property is eligible for this program. Property owner must list all property subject to exerr

The property must be the residence homestead of the disabled veteran. Other residential properties own

Only real and personal residential property is eligible for this program. Property that is used for rental or :

Applicants must own and occupy the property as their primary residence. Eligibility is limited to one acre of residential land unless otherwise indicated by the local government. Any improvements made to the residence or surround acre are eligible for the credit as long as they are not used for business. □

□

Manufactured homes qualify for this benefit, whether or not the wheels and other equipment previously used for mobility have been removed, even if the disabled veteran or surviving spouse does not own the land on which the residence is located.

Residential property is available for the exemption.

Eligibility is limited to one acre of residential land unless indicated otherwise by the local government.

The benefit is also extended to any improvements to the property which cover personal effects or motor vehicles provided that the improvements are not for business purposes

The benefit applies only to the principal residence of the veteran or qualifying surviving spouse. Howeve

Eligibility Criteria

Disability, Homeowner, Veteran, Surviving Spouse, Other Criteria

Age, Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria
Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse

Homeowner, Property Value Limit, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Active Military, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse, Other Crit

Disability, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse

Homeowner, Income Ceiling, Principal Residence, Veteran, Wealth Limit

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Principal Residence, Veteran, Surviving Spouse

Homeowner, Principal Residence, Veteran

Disability, Homeowner, Principal Residence, Renter, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Veteran, Surviving Spouse

Age, Disability, Homeowner, Property Value Limit, Veteran, Surviving Spouse

Active Military, Homeowner, Veteran

Disability, Homeowner, Veteran, Surviving Spouse, Other Criteria

Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Age, Disability, Veteran, Surviving Spouse

Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Veteran, Surviving Spouse, Other Criteria

Active Military, Homeowner, Veteran

Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse

Age, Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Income Ceiling, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Income Ceiling, Veteran, Surviving Spouse

Disability, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Age, Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Disability, Homeowner, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse

Homeowner, Property Value Limit, Veteran, Surviving Spouse

Disability, Homeowner, Principal Residence, Veteran, Surviving Spouse, Other Criteria

Description of Eligibility Criteria

home must have been subject to specially adapted housing grant.

An incompetent veteran is defined as a veteran who has been rated totally and permanently disabled by

The exemption applies to real property owned and occupied as a primary residence by: (1) residents age 65 or older; (2) disabled veterans with a 50% or greater service-related disability; or (3) residents age 60 or older who are surviving spouses of a person otherwise qualified for this exemption.

By local option, local governments may adopt ordinances prescribing that individuals must meet the eligibility criteria of the Alaska Permanent Fund Dividend in order to be eligible.

The exemption applies to real property owned and occupied as a primary residence by surviving spouses

A disabled veteran is identified as someone who has been awarded special monthly compensation by the Department of Veterans Affairs for the loss of, or the loss of use of, one or more limbs, for total blindness in one or both eyes, or for service-connected 100% total and permanent disabled.

A veteran's unmarried surviving spouse and his or her minor children are eligible for the exemption if the veteran dies from service related causes. The surviving spouse must remain unmarried.

The veteran must be blind in both eyes, or have lost use of two or more limbs, or totally disabled as a result of injury or disease incurred in military service as determined by the United States Department of Veteran Affairs. To qualify, a veteran must not have been dishonorably discharged.

The income limit is adjusted annually based on inflation. Maximum benefits are available for veterans with income below \$66,251.

The same benefits are available to a surviving spouse if not remarried. If a veteran enters into a hospital or care facility, the property is still eligible as long as it is not rented to a third party.

The veteran's residence cannot receive other real property exemptions.

An applicant must have served in a branch of the military and been discharged under honorable conditions. They must have served in a time of war, in time of peace in a campaign or expedition for which a medal has been issued by Congress, or in time of peace and because of a service-connected disability was released from active duty.

A person who owns property valued at \$5,000 or more (\$10,000 or more for a married person and his or her spouse) is ineligible for this exemption. In addition, the claimant must have lived in California on the lien date, January 1.

The owner-occupier must have owned and occupied the property as the primary residence on 1 January of the year in which applying for the exemption. If the owner is the veteran's spouse, they were married on or before 1 January, and both have occupied the property as their primary residence since 1 January, they will qualify.

The veteran must be 100% permanently disabled as determined by Veterans Affairs, Department of Defense, or Homeland Security, and must have been honorably discharged and must have sustained a service-connected disability while serving on active duty in the U.S. Armed Forces. This includes members of the National Guard and Reserves who sustained their injury during a period in which they were called to active duty.

The exemption can be extended to the surviving spouse of a qualifying disabled veteran who previously received the exemption. The surviving spouse is eligible if has not remarried.

Eligibility is limited to a state resident who is (1) a veteran who served during the time of war and is still in service; (2) a veteran who served during World War II with honorable discharge, in the armed services or merchant marines or who served with signatory members who has been a US citizen for 10 years; (3) retired after 30 years of service because of age or suffers from mental or physical disability; or (4) a veteran discharged under conditions other than dishonorable or for bad conduct diagnosed with post-traumatic stress disorder or traumatic brain injury.

A sole surviving parent or minor child of a veteran who served in US military or child is entitled to the basic exemption provided they are a resident of the state and do not remarry. If a deceased service member has no qualifying surviving spouse, the benefit is available to the service member's sole surviving parent provided that they are a resident of the state.

In addition, all eligible veterans receive an additional exemption amount based on their income. For exemptions in 2021, the 2020 income levels are \$45,800 if married or filing jointly, or \$37,600 if single. Income limits are adjusted annually to reflect the amount of the Social Security Administration's cost-of-living adjustment.

Eligible veterans must have received a disability rating of at least 10% from the U.S. Department of Veterans' Affairs. Veterans who have not received a disability rating may qualify if they are receiving federal compensation for the loss of a leg or arm. The disability does not have to be service-related and wartime service is not required. □

□

In addition, all eligible veterans receive an additional exemption amount based on their income. For veterans filing in 2021 the OPM set limit is \$37,600 for unmarried individuals and \$45,800 for married joint-filers based on their 2020 income. For 100% disabled veterans, the income threshold is \$18,000 for unmarried veterans and \$21,000 for married veterans. □

□

At local option, in lieu of the income-base exemption, a municipality may provide 100% disabled veterans with limited income an increased exemption equal to three times their base exemption. The income levels for this option are \$18,000 for unmarried applicants and \$21,000 for married applicants. □

□

Surviving spouses and minor children are also eligible.

Eligible veterans must have a severe injury due to the loss of limbs, paralysis, or total blindness. They must occupy the property as a primary residence. □

□

In addition, all eligible veterans receive an additional exemption amount based on their income. For 100% disabled veterans, the law statutorily sets the limit at \$21,000 for unmarried veterans and \$24,000 for married veterans. □

□

Surviving spouses and minor children are also eligible to receive the exemptions. Surviving spouses must not remarry to still claim the benefit.

programs. □

□

At local option, the municipality may establish income levels that does not exceed the maximum amount applicable to an unmarried person or an amount provided such amount shall not be less than the applicable state's qualifying income for other veteran property tax exemptions.

The applicant must have been honorably discharged, and the applicant must produce document from the United States Government or the United States Department of Veterans Affairs or its predecessor as proof of their service-connected disability. □

□

The unremarried surviving spouse of such a disabled ex-servicemember is entitled to the exemption.

Totally and permanently disabled first responders are eligible if the impairment is caused in the line of duty. For veterans, the applicant must have been honorably discharged, and their disability must be proven by documentation from United States Government or the United States Department of Veterans Affairs or its predecessor. Additionally, property of an ex-service member who is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and required to use a wheelchair for his or her transportation is exempt from taxation. □

□

The exemption shall carry over to the first responder and veteran's spouse, provided the spouse continues to reside on such real estate and uses it as his or her domicile or until such time as he or she remarries or sells or otherwise disposes of the property. The surviving spouse may transfer the exemption to another property as long as it is used as the primary residence and the exemption does not exceed the amount granted on the original property.

Disabled veterans meeting the following criteria qualify for the exemption: (1) any wartime veteran who was honorably discharged and determined by the U.S. Department of Veterans Affairs as being totally and permanently disabled; (2) any veteran of any war or armed conflict who is disabled due to the loss of both lower extremities, blindness, or the ability to walk; (3) any disabled veteran who is not entitled to receive benefits from the U.S. Department of Veterans Affairs but who qualifies under the Constitution of Georgia; (4) any veteran who qualifies for housing assistance under Section 2101 of Title 38 of the United States Code. □

□

Eligible property owners must occupy the qualifying property as their primary residence. □

□

In addition, the unremarried surviving spouse or minor children of any qualifying veteran shall be entitled to the same exemption on the homestead, as long as such spouse or minor children continue to occupy the home as a homestead.

In all counties, eligible applicants must be veterans who are totally disabled due to injuries received while on duty with the armed forces and unremarried surviving spouse. □

□

Applicants must also occupy the qualifying property as their primary residence.

The program doesn't have an income limit.

A claimant must be an owner of the homestead and as of January 1st of year which the claimant applies for benefit, and the claimant must be a veteran with a service-connected disability of one hundred percent (100%). Disability eligibility can also be based on an individual unemployability rating that is compensated at the 100% disability rate, as certified by the United States department of veterans affairs.

In the event that a qualified veteran applies for the special tax reduction in this section but then dies, the veteran's surviving spouse is entitled to receive the special tax reduction in that year and subsequent years, until such time as the surviving spouse remarries, dies, or no longer has property tax levied on the homestead.

Applicants must be homeowners and returning from active duty in an armed conflict involving the Armed Forces of the United States.

Veterans who acquire their residence after January 1st of the year in which they return can receive their benefit the following year as long as they continue to own and occupy the residence.

Applicants must be disabled veterans. They must own or lease a single-family residence and be liable for the payment of property taxes.

The exemption continues for claimants who enter a licensed nursing home facility or a U.S. Department of Veterans Affairs facility if the applicant's spouse occupies the residence or the residence remains unoccupied but still owned by the claimant.

The benefits are extended to surviving spouses if they do not remarry.

Applicants must be disabled veterans (or the surviving spouse of such a veteran) whose disability is of such a nature that the federal government has authorized payment for the purchase or construction of specially adapted housing.

The specially adapted property must meet one of the following criteria:

1.) Federal funds were used to purchase or construct special adaptations to suit the veteran's disability.

2.) The property was purchased using the proceeds from the sale of a home for which the federal government had previously authorized payment for purchase or construction as specially adapted housing, provided the entirety of the funds generated by the sale or transfer are used for the purchase of the subsequent adapted housing.

3.) The housing is constructed to meet the veteran's disability through the donation of a charitable organization provided the home meets the standards set forth by the US Department of Veterans Affairs.

A qualifying applicant must have served in the United States military or naval forces during a war, and have a service connected disability of 10%. This is evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the federal or Indiana Department of Veterans Affairs.

The applicant must have been honorably discharged.

Applicants must own the real property. The surviving spouse of an individual may receive the deduction provided by this section if the individual would qualify for the deduction if the individual were alive.

Qualifying applicants must have served in the military or naval forces of the United States for at least 90 days and received an honorable discharge. The applicant must either have a total disability, be at least 62 years old, and have a disability of at least 10%, or be a surviving spouse of an eligible participant. The disability must be evidenced by a pension certificate, certificate of eligibility, or an award of compensation issued by the United States Department of Veterans Affairs or the Indiana Department of Veterans' Affairs. Qualifying applicants must own the property receiving the relief. □

□

The surviving spouse of a qualified individual may continue to receive the benefit. This includes, but is not limited to, spouses of individuals that were killed in action, died while serving on active duty, or died performing inactive duty training. □

□

No one is entitled to the deduction if the assessed value of the individual's tangible property exceeds \$200,000.

Periods of "active duty" and length of reserve service are specified by statute. For the purpose of this benefit, "veteran" includes, without limitation, the members of the United States Air Force, Merchant Marine, and Coast Guard. "Veteran" also means a resident of this state who is a former member of the Armed Forces of the United States and who served for a minimum aggregate of 18 months and who was discharged under honorable conditions. However, "veteran" also means a resident of this state who is a former member of the Armed Forces of the United States and who, after serving fewer than 18 months, was honorably discharged because of a service-related injury sustained by the veteran. □

□

Once filed, the claim for exemption is applicable to subsequent years and no further filing shall be required provided the claimant or the claimant's spouse owns the property on 1 July of each year.

Claimants must be veterans with a 100% service-connected disability rating by the U.S. Department of V

The unmarried surviving spouse of a member of the Armed Forces, Louisiana National Guard, state polic

To be eligible, a veteran must be a Maine resident and have served during a federally recognized war period. The veteran must be at least 62 years old or be receiving any form of pension or compensation for total, service-connected disability. □

□

The veteran must have been discharged, retired, or separated under other than dishonorable conditions. □

□

A qualifying parent of a deceased veteran must be at least 62 years old, a qualifying child must be a minor, and a qualifying spouse can not be remarried. In all cases, the qualifying family member must be receiving a pension, or other compensation from the US Government based on the death of the qualifying veteran.

A disabled veteran is anyone who is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. Â§ 101; and, and the Veterans' Administration has declared to have a permanent 100% service connected disability that is reasonably certain to continue for the life of the veteran, and was not the result of the misconduct on the part of the veteran.□

□

Disabled active duty service members and surviving spouses also eligible. □

□

Unremarried surviving spouses are also eligible, provided they still reside in the home occupied by the disabled veteran before his/her death or reside in a different dwelling house acquired within 2 years of the veteran's death or anytime after qualifying for the benefit for a previous residence.□

□

Disabled active duty and disabled veterans must apply within three years of the calendar year that they became eligible for the exemption.

This incentive is available to veterans based on the nature of their service and their service-related disabilities; spouses of eligible veterans; those who have a disability rating of 100 per cent for service-connected blindness; surviving spouses of otherwise eligible veterans that have not remarried; parents of veterans who have lost their lives, and some veterans based on awards received for military service. □

□

In all cases, the applicant must be a state resident occupying the property who had lived in the state for at least 6 months prior to enlisting or at least 2 years prior to filing for the incentive. Veterans are soldiers, sailors and marines who served in the military of the United States and whose last discharge or release from the armed forces was under other than dishonorable conditions, as well as prisoners of wars. □

□

A surviving spouse eligible for an exemption is eligible regardless of when the soldier, sailor, member of the National Guard or veteran died or became missing in action with a presumptive finding of death. □

□

Cities and towns may reduce the length of the residency requirement from 5 years prior to the date of filing for the exemption to 1 year.

certified by the U.S. Veterans Administration as having a service-connected disability with a disability rating of 70% or more. □

□

The benefit also applies to primary caregivers of disabled service members who meet requirements, provided the veteran does not own any other homestead property in the state. □

□

Surviving spouses of veterans qualifying with 100% total disability rating continue to qualify for the exemption for 8 years following the death of the veteran, provided they do not remarry, or dispose of the property. □

□

In addition, if a veteran died after 31 December 2011 but did not apply for or receive the exemption prior to death, the surviving spouse may qualify for the benefit for 8 years if he/she files a first time application within two years of the death of the veteran or by 1 June 2019, whichever is later. The surviving spouse must continue to reside in the house and hold the legal or beneficial title to the property. Also to qualify, the Department of Veterans' Affairs must certify that the deceased veteran met

Eligible applicants must be honorably discharged veterans with a service-connected, total disability. Unre

(1) A veteran receiving compensation from the US Department of Veterans Affairs because of a service-related 100% disability.

(2) A veteran who is paraplegic or multiple amputee and whose home is substantially contributed to by the Department of Veterans Affairs.

(2) The surviving spouse of a veteran who met one of the above criteria, or who died because of a service-connected disability, or who died from a service connected injury or illness while on active duty, or who died on active duty during wartime.

In all cases, the applicant must own and occupy the homestead from January 1 through August 15 of the year the benefit is sought.

Eligible surviving spouses must either not be remarried or have remarried after reaching the age of 57.

Eligibility is restricted to Nevada residents who have served as active duty military during the time period:

This program is available to state of Nevada residents who have incurred permanent service-connected disabilities and have been honorably discharged from the Armed Forces of the United States; and the surviving spouses of such individuals provided they are Nevada residents. □

□

Surviving spouses claiming such an exemption must submit proof that: (a) they had been married and living with the veteran for the 5 years preceding his or her death; (b) the veteran was eligible for the exemption at the time of death or would have been eligible if the veteran had been a state resident of Nevada; and (c) they have not remarried.

Eligible applicants include any citizen and resident of the state who has been honorably discharged from a branch of the Armed Forces, who has been declared by the United States Veterans Administration to have a service-connected disability, total blindness, disease of the spinal cord, amputation, or other service-connected disability declared by the United States Veterans' Administration to be a total or 100% permanent disability. □

□

Surviving spouses/civil union or domestic partners are also eligible for the exemption.

Veteran means an individual who: (1) has been honorably discharged from membership in the armed forces of the United States; and (2) served in the armed forces of the United States on active duty continuously for 90 days, unless the reason for not having served for 90 days was a discharge brought about by service-connected disablement. □

□

Unmarried surviving spouse if either the veteran or spouse is a New Mexico resident is eligible.

Claimant must be a disabled veteran who has been honorably discharged from membership in the armed forces and has been determined to have a 100% permanent and total service-connected disability. If the claimant was discharged with less than 90 days service, then the discharge must have been as a result of a service incurred disability. □

□

The surviving spouse will receive the exemption if the spouse and disabled veteran were married at the time of the disabled veteran's death and the surviving spouse continues to occupy the property as their principal place of residents. □

□

Either the disabled veteran or the surviving spouse may transfer the exemption to a new place of residence.

Under the eligible fund veteransâ€™™ exemption, an eligible applicant includes homeowners who purchased the property with the proceeds from the veteran's pension, bonus or insurance monies and who served in the United States military, as well as their spouse or unremarried surviving spouse, or dependent father or mother, or the children under twenty-one years of age of the veteran. □

□

The primary residence (including necessary land) of a seriously disabled veteran is either eligible for or has received financial assistance from the United States Government to equip the residence with special facilities to accommodate the veteran's disability. Those involved in a cooperative are also eligible.

The primary residence and homeowner of a veteran of the United States Armed Services who actively served during a period of war, a veteran who received an expeditionary medal, or under certain conditions, a veteran of the merchant marine service, a veteran of the American Field Service, or a veteran who served as a Pan American World Airways flight crew and aviation ground support employee may be eligible for partial exemption from general municipal taxes. □

□

Un-remarried surviving spouses or spouses of the veteran are also eligible to receive the benefit. Veterans owning cooperative property may also be eligible for the exemption.

Qualifying homeowners must be residents of North Carolina and a veteran of any branch of the Armed Forces who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. □

□

A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions. □

□

Qualifying surviving spouses are eligible for the benefit so long as they remain unmarried.

To qualify for the \$120,000 exemption, the claimant must be a paraplegic veteran or a veteran who has been awarded specially adapted housing by the Department of Veterans Affairs (VA).

To qualify for the \$100,000 exemption, the claimant must be either:

1) permanently and totally disabled and confined to the use of a wheelchair; this means that the claimant cannot walk without the assistance of crutches or any other device and will never be able to do otherwise as certified by a physician selected by the local governing board.

2) a paraplegic disabled person whose income did not exceed \$42,000 in the calendar year prior to year in which the exemption is claimed

To qualify for the \$160,000 exemption, the claimant must be blind, meaning visual acuity of not more than 20/200 in the better eye or vision that is limited so that the widest diameter subtends an angle no greater than twenty degrees.

Eligibility is restricted to disabled veterans or are at least 65 years old or turning 65 in the year for which they are applying or are 100% disabled as a result of a service connected injury and who were discharged honorably. In order to qualify, the veteran must be disabled on January 1st of the year in which the benefit is sought. □

□

The surviving spouse is eligible if the deceased spouse was either permanently and totally disabled or 65 years old who applied and qualified for a reduction in taxes and the surviving spouse was between the ages of 59 and 64 on the date of the deceased spouse's death. Surviving spouses of first responders, public servants, and peace officers killed at the line of duty also qualify for the exemption. □

□

There is no income limitation.

Individuals must be veterans who are totally disabled as a result of a service-connected injury or illness and who were honorably discharged from a branch of the Armed forces and a resident of the state. Surviving spouses of veterans who died in the line of duty are also eligible until they remarry.

Exemption is transferable if the qualifying head of household or surviving spouse moves from the homestead to a newly purchased homestead elsewhere in the state.

Veterans who are U.S. citizens with a disability rating of 40% or more qualify for the exemption. For the larger exemption, the disability must be service related. □

□

Applicants whose disability is certified by a licensed physician or naturopathic physician must have total income (including income from pensions, disability compensation, and retirement benefits) no greater than 185% of the Federal Poverty Level. □

□

Surviving spouses who have not remarried or entered a registered domestic partnership are eligible for the smaller exemption even if their deceased spouse was not disabled. Surviving spouses that have not remarried are eligible for the larger exemption in the event that the veteran died as a result of service-connected injury or illness or received the larger exemption for at least one year while still alive. □

□

Applicants must own and live in their homes.

Eligible taxpayers must meet all of the following requirements to qualify (1) they must have been honorably discharged from the armed forces; (2) they must have sustained a service-related injury that resulted in blindness, paraplegia, the loss of 2 or more limbs, or a 100% permanent and total disability, as declared by the U.S. Veteransâ€™™ Administration; (3) they must own their home and occupy it as their primary residence; and (4) the State Veteransâ€™™ Commission has determined their need for the exemption. □

□

An applicant's income must not be greater than \$95,279. Income limits are adjusted for inflation biannually. Otherwise, if the income is greater than that amount, the veteran or his or her surviving spouse must prove financial need. □

□

Surviving spouses are also eligible for the exemption as long as they have not remarried and can demonstrate financial need for the exemption.

Veterans, surviving spouses, or Gold Star Parents are eligible.

To be eligible for the disability benefits, must be totally disabled.

Certain exemptions provided for veterans require the veteran to be living in a specially adapted housing unit.

Eligible applicants include veterans, former law enforcement officers, or former fire fighters who are permanently and totally disabled due to a service-connected disability. Applicants must occupy the qualifying property as a primary residence. Unmarried, surviving spouses of such applicants are also eligible for the benefit.

An applicant may also be the surviving spouse of a veteran who has not remarried, law enforcement officer, or firefighter who was killed in the line of duty as long as he or she continues to occupy the house as a primary residence.

Proof of total and permanent disability must be filed by all applicants. Applications must be filed with the State Department of Revenue and must be accompanied by the following documents:

The property must be owned and occupied for the full calendar year in which a tax is to be levied. The property must be owned by a paraplegic veteran, a veteran with loss or loss of use of both lower extremities, or the unremarried widow/widower of such veteran to meet the paraplegic requirements. □

□

For the disability requirements, the property must be owned and occupied by a veteran who is rated as permanently and totally disabled from a service-connected disability or their unremarried surviving spouse. □

□

For the totally disabled exemption, applications must be made on or before 1 November of the first year the exemption is requested. The application is for the following year, for taxes payable in the year after that. Applicants only need to apply once for the benefit. □

□

Once approved the exemption for the paraplegic veteran remains until the property is transferred or sold.

An applicant must be a disabled veteran that is over the age of 65 with at least a 10% disability rating, or who is blind in one or both eyes, or who has lost the use of one or more limbs. □

□

Unremarried surviving spouses of a veteran who is qualified for an exemption, or of a disabled veteran who would have qualified for an exemption if the law had been in effect on the date the disabled veteran died, are also eligible, as are the veteran's surviving children under the age of 18.

A veteran who has received a 100% disability rating from the U.S. Department of Veterans Affairs due to a service-connected disability is eligible for the exemption. □

□

An unremarried surviving spouse, or the surviving spouse of a disabled veteran who would have qualified had the program been in effect at the time of their death, is entitled to the exemption as long as the property remains the homestead. If the surviving spouse qualifies a different property as a homestead, the spouse is entitled to an exemption of equal dollar amount to the former homestead's exemption. □

□

Unremarried surviving spouses of military members killed in action and first responders killed in the line of duty are also eligible for the full exemption.

Any veteran, his or her spouse, widows, widowers or children are eligible. One or more of the claimants r

Disabled veterans must have 100% service-connected, permanent and total disability rating.

Surviving spouses are eligible as long as the death of the veteran occurs on or after 1 January 2011. Surviving spouses must not remarry. The surviving spouse may relocate within the Commonwealth of Virginia provided that the residence is the principal place of residence and all other qualifications are met.

Eligible veterans or their spouses that are "residing in hospitals, nursing homes, manufactured homes, convalescent homes, or other facilities for physical or mental care for extended periods of time" remain eligible as long as the property is not used by or leased to others.

Applicants are eligible for tax years on or after 1 January 2015, provided that they do not remarry. The st

Claimant must be a current Wyoming resident and have lived in the state for 3 years. Eligible claimants include honorably discharged veterans of WWI, WWII, Korea, Vietnam, or honorably discharged veteran who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in any armed conflict in a foreign country; surviving spouses of qualifying veterans; and certain disabled veterans. □

□

A disabled veteran with a compensable service connected disability certified by the veterans administration or a branch of the armed forces of the United States. The exemption is limited to the principal residence of veteran or veteran's surviving spouse.

Local Option in Adoption of Program

Local Option Regarding Program Features

Local government is unable to exercise an option

No local option regarding program features

Local government is unable to exercise an option
Local government must take action to opt in

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Local government must take action to opt in

Local option regarding program features

Local government is unable to exercise an option

No local option regarding program features

Local government is unable to exercise an option No local option regarding program features

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State Funding for Local Tax Loss

Local government covers all of its tax loss

State and local government share the local tax loss
Local government covers all of its tax loss

Local government covers all of its tax loss

State and local government share the local tax loss

State reimburses all of the local government tax loss

State reimburses all of the local government tax loss

State and local government share the local tax loss

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Local government covers all of its tax loss

State reimburses all of the local government tax loss

Description of State Funding for Tax Loss

State statutes do not provide for state funding for local tax loss.

The state reimburses local governments for that portion of the tax loss that is not discretionary to the local government. State statutes do not provide for state funding for local tax loss.

The statute is silent on whether or not the state reimburses the local government for the property tax loss.

The state reimburses local governments for the only first \$100,000 of exempted value unless otherwise c

If funds are appropriated by the Legislature, the state will reimburse the counties for tax loss attributable

The general assembly compensates local governments for the net amount of property tax revenues lost

The state reimburses local governments for the cost of providing the additional exemption.

The state reimburses local governments for the cost of providing the additional exemption.

The state reimburses local governments for the cost of providing the additional exemption.

State statutes do not provide for state funding for local tax loss.

State statutes do not provide for state funding for local tax loss.

State statutes are silent in regard to reimbursement of local tax loss.

State statutes are silent in regard to reimbursement of local tax loss.

No reimbursement by the state is required for the implementation of any part of this program.

State statutes do not provide for state funding for local tax loss.

State statutes do not provide for state funding for local tax loss.

The statute is silent on whether or not the state reimburses the local government for the property tax loss.

The statute is silent on whether or not the state reimburses the local government for the property tax loss

Local governments are partially reimbursed by a standing unlimited appropriation by the state General F

The enacting legislation specifically requires local taxing bodies to absorb the resulting reduction in tax c
y is eligible.

A municipality granting exemptions under this program is entitled to reimbursement from the State of 90%

Local municipalities are responsible up to a maximum of \$175 per participant for all programs except for

The state helps cover the cost of providing the exemption by reimbursing municipalities at a rate of \$200

State reimburses counties and other governmental subdivisions for taxes lost.

State statutes do not provide for state funding for local tax loss.

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State statute do not provide for state funding for local tax loss.

State statute do not provide for state funding for local tax loss.

The state statute is silent on this.

The state reimburses local governments for the cost of these tax credits.

State statutes require that for any tax expenditure created or expanded for tax years after 1 July 2001, th

State statutes are silent in regard to reimbursement of local tax loss.

State statutes are silent in regard to reimbursement of local tax loss.

The state statute is silent on this.

The state statute is silent on this.

The state statute is silent on reimbursement of local tax loss.

The state statute is silent on reimbursement of local tax loss.

The exemption is funded by the state general fund.

Footnote

Applications administered by the counties.

If the applicant has already paid their taxes upon establishing eligibility, overpaid taxes shall be refunded.

To qualify for a 2021 Permanent Fund Dividend applicant must be a resident of Alaska during all of calendar year 2020; intend to remain an Alaska resident indefinitely; not claim residency in any other state or country or obtained a benefit as a result of a claim of residency in another state or country at any time since 31 December 2019.

In addition the applicant has not been sentenced as a result of a felony conviction during 2020, incarcerated at any time during 2020 as the result of a felony conviction, or incarcerated at any time during 2020 as the result of a misdemeanor conviction in Alaska if convicted of a prior felony or two or more prior misdemeanors since January 1, 1997.

If absent from Alaska for more than 180 days on an allowable absence; and has been physically present in Alaska for at least 72 consecutive hours at some time during 2019 or 2020.

that qualifies as a homestead.

In the event that the disabled veteran sells his or her home, the exemption shall be prorated to the date of sale so that the disabled veteran shall owe no tax for the portion of the year he or she claimed the home as a homestead, and the purchaser shall be liable only for taxes relating to the balance of the year.

A person claiming the property tax exemption authorized by this section shall not be entitled to claim the Homestead Tax Credit (Amendment 79).

A one time application is required for the standard exemption. To apply, an applicant must file form BOE-261-G which is administered by the counties. For the low income exemption, an application must be filed annually with the county assessor. Claimants have 90 days upon receipt of their disability rating letter from Veterans Affairs to file an application for the full value of the exemption. □

□

Partial exemptions are granted if the claimants files their application late. For applications filed between February 16 and December 10, the claimant receives 90% of the exemption. For applications after December 10, the claimant receives 85% of the exemption.□

□

Household income is defined as income from all sources both taxable and non-taxable.

The same dwelling may not receive both the homeowners' exemption and the veterans' exemption.□

□

The application form BOE-261-G is administered on a county level.

No more than one exemption can be allowed per single dwelling unit of residential property.

Applications must be submit by July 1st.

The surviving spouse of an eligible veteran is entitled to this exemption as well as the exemption provided if the serviceman died while on active duty.

Otherwise, individuals may receive only one of the veteran exemptions for which they are eligible.

The application must be filed between February 1st and October 1st.

To apply for the municipal option, applicants must file an application created by the assessor before the assessment date. Applications must be filed biannually in subsequent years.

Veterans or surviving spouses or minor children may receive only one of the veteran exemptions even if eligible for both the standard veteran exemption and the disabled veteran exemption.

To receive these benefits, the applicant must provide proof of disability to the assessor.

For the municipal benefits, applications are administered by the assessors.

The application does not need to be refiled annually. Applications are administered by the municipalities

To receive these benefits, the applicant must provide proof of military service to the assessor. Once approved, the veteran must reapply biennially.

The program is administered by the assessor.

If a new property is acquired between January 1st and November 1st by a veteran or surviving spouse that owns property that already benefits from the same exemption, they may receive a prorated refund for the new property if they apply in the next tax year. This was introduced by 2020 Fla. Laws, ch. 140, effective, 7/1/2020.□

□

A first responder whose disability renders him or her legally blind, a quadriplegic, paraplegic, hemiplegic or otherwise confined to a wheelchair for mobility purposes may qualify for the exemption.□

□

Proof of disability for first responders includes documentation from the Social Security Administration stating that the applicant is totally and permanently disabled. The documentation must be provided to the property appraiser within 3 months after issuance.□

□

Counties can waive the requirement for reapplication.

If a disabled veteran receives determination of disability in a retroactive period of eligibility the veteran, surviving unmarried spouse, or minor child is entitled to a refund of taxes paid during the period the veteran would have otherwise been exempt. The refund shall only be for a maximum of three tax years preceding application for the homestead exemption. □

□

The maximum exemption is based on the allowed amount under federal benefits for veterans 38 USC Â§ 2102.□

□

Homestead exemptions levied by local taxing jurisdictions may be granted by local law conditioned upon approval by a majority of the qualified electors residing within the limits of the local taxing jurisdiction voting in a referendum thereon.

Effective 12 May 2021, the benefit of the program is the amount of \$1,500 or for the amount of the veteran's actual property taxes or occupancy taxes, as applicable, whichever is less. This was put into effect by 2021 Session Laws ch. 360 Â§ 5. □

□

2020 Session Laws, ch. 246, sec. 2 adds that disability eligibility can be based on an individual unemployability rating that is compensated at the 100% disability rate, as certified by the United States department of veterans affairs. Effective 3/24/2020 and retroactive 1/1/2020.

The assessor or chief county assessment officer may determine the eligibility of residential property to receive the homestead exemption by visual inspection, questionnaire, or other methods. □
Applications should be filed when the veterans return to their residence.

Effective 23 July 2021, for tax year 2021, no application is required if the owner was approved for the tax credit in 2020, is still the owner of the property as of Jan 1, 2021, due to a declared local disaster related to COVID-19. This was put into effect by 2021 Ill. Laws no. 102-0136 Â§ 5.

For tax year 2020 no application is required if the owner was approved for the tax credit in 2019, is still the owner of the property as of Jan 1, 2020, and the county board has declared a local disaster related to Covid-19.

A person claiming this exemption may not claim the Disabled Veteransâ€™™ Homestead Exemption or the Disabled Personsâ€™™ Homestead Exemption.

The assessor or chief county assessment officer may determine program eligibility by application, visual inspection, questionnaire, or other reasonable methods. Applications must be filed annually.

A taxpayer who claims this exemption may not also claim either the disabled persons homestead exemption or the disabled persons property tax deduction.

Persons who qualify for this deduction may receive any other property tax deduction available.

P.L. 114-2019, SEC. 2 amends the following for the program: benefit is increased to \$14,000 from \$12,480. Assessed property value cannot exceed \$200,000, up from previous \$175,000 limit. Spouses of individuals that were killed in action, died while serving on active duty, or died performing inactive duty training are now explicitly mentioned as eligible. Effective 7/1/2019 for assessment years 2020 and after. □

P.L. 159-2020, SEC. 17 amends the program so that, for purposes of determining assessed value for individuals who have received the deduction, increases in assessed value that occur on the later of Dec. 31, 2019 or the first year the individual received the deduction, are not considered unless the increase is attributable to physical improvements. Effective 3/21/2020 for assessment year 2020 and after.

In case any person does not claim the exemption from taxation, it shall be allowed in the name of the per

The aggregate amount of the tax exemption or relief shall in no one year exceed the amount of funds in t

The surviving spouse is eligible and shall apply beginning in the tax year in which the deceased died and

A qualifying veteran, or his or her surviving spouse, minor child, or parent is only eligible to receive one c

Effective 1 June 2021, disabled active duty and disabled veterans must apply within three years of the calendar year that they became eligible for the exemption. This was put into effect by 2021 Md. Laws, Ch. 727 Â§ 1.□

□

An individual can receive the Exemption for Blind Individuals or the Exemption for Disabled Veterans but not both.

Although they must apply annually, after the original determination of eligibility, no further evidence of the disability is required to continue receiving the benefit unless the assessors become aware that the veteran did not satisfy all applicable requirements at the time the determination was originally made. This does not apply to veterans seeking exemptions for 100% disability (except for blindness) who must certify the level of disability each year.

If both parties of a married couple are veterans who are eligible for the credit or exemption, they may both individually apply for and receive the full benefit.

Properties that qualify for the disabled veterans homestead valuation exclusion do not receive the market value homestead credit nor the preferential classification generally available on the first \$50,000 of market value on homesteads owned by persons who are blind or disabled.

Homeowners receiving the valuation exclusion will continue to be eligible for the property tax refund program, although it is likely that they would qualify for a significantly smaller refund because their property taxes would be so much lower due to the exclusion.

Property owned jointly by a husband and wife and property owned in fee simple by either spouse is eligi

Active duty that qualifies an individual includes: (a) at least 90 continuous days between 21 April 1898 and 15 June 1903, 6 April 1917 and 11 November 1918, 7 December 1941 and 31 December 1946, 25 June 1950 and 7 May 1975, 26 September 1982 and 1 December 1987, 23 October 1983 and 21 November 1983, 20 December 1989 and 31 January 1990, 2 August 1990 and 11 April 1991, 5 December 1992 and 31 March 1994, or 20 November 1995 and 20 December 1996; (b) active duty in connection with carrying out the authorization granted to the President of the United States in Public Law 102-1; or (c) active duty in connection with a campaign or expedition for service in which a medal has been authorized by the U.S. Government regardless of the number of days served on active duty.

Applicants may elect to pay the full portion of their taxes as if the exemption were not claimed and have the amount of taxes that would have been reduced diverted to a gift account for the Nevada Veterans Home.

If a veteran or surviving spouse of a veteran submits, as proof of disability, documentation that indicates a percentage of permanent service-connected disability for more than one permanent service-connected disability, the amount of the exemption must be based on the total of those combined percentages (not to exceed 100%). Veterans claiming this exemption are not entitled to the Property Tax Exemption for Veterans. □

□

Applicants have the option of designating any portion of their allowable exemption to be credited to the gift account for Veterans Homes instead of being applied to their property tax bill.

Disability does not include paraplegia or hemiplegia resulting from locomotor ataxia or other forms of syp

A person whose civilian service has been recognized as service in the U.S. Armed Force under federal law

The New Mexico Veterans' Service Commission determines all eligibility and issues Certificates of Eligibility to all qualifying veterans. For more information, call the Veterans' Service Commission for details of eligibility by the legislature for veterans (505-346-3986). □

□

The Certificate of Eligibility (original only) may be used to claim the New Mexico Property Tax Exemption which is a 100% exemption of property taxation. Once the exemption is claimed, it is retained on property tax records for subsequent years without reapplication. □

□

A veteran, with a tan-colored "New Mexico Veterans' Service Commission Disabled Veteran Property Tax Waiver Certificate of Eligibility", should apply with the Assessor's Office between January 1 and the last day of February for the exemption.

Effective 12 November 2020, local counties, cities, towns, villages, or school districts may grant the exemption to veterans who were discharged for other reasons that do not include bad conduct or dishonorable discharge from the service or the veteran was a discharged LGBT veteran who was discharged for other reasons that do not include bad conduct or dishonorable discharge from the service. This was enacted 2019 N.Y. Laws ch. 490 Â§ 65 (SB 45).

A county, city, town, village or school district may adopt a local law or resolution to include those military personnel who served in the Reserve component of the United States Armed Forces.

The spouse and unremarried surviving spouse of a veteran, who is entitled to the veterans alternative real property tax exemption, is eligible to prorate and transfer such exemption to another piece of real property within the same taxing jurisdiction.

The additional exemption based on a veteran's disability is not available to Gold Star parents.

An otherwise qualifying owner does not lose the benefit because of a temporary absence from their residence for medical reasons or if the qualified owner is confined to a rest home or nursing home.

During this period, the residence must be unoccupied or occupied by the owner's spouse or other dependent. A qualifying owner who receives an exclusion under this section may not receive other property tax relief. To receive the benefit, an application must be submitted by June 1st of the year preceding the year that the benefit is claimed.

Applicants must file an affidavit with the county auditor to be eligible for the program.

Unless otherwise specified, the value of land is not exempted.

An individual is eligible for an exemption and a credit, the exemption is applied to the value of the improvements before the credit.

Effective beginning in tax year 2020, the surviving spouse of a "public service officer", "peace officer" and

In the event that the Veterans Administration or Armed Forces disability certification is received in a year

Applicants must be residents of the state

As used in this statute "honorably discharged veteran" means a member of the Armed Forces of th

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