

Homestead Exemptions for Qualifying Veterans

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- Highlights:**
- Six states provide no homestead exemption for veterans. They are: Delaware, Distric of Columbia, Kansas, Kentucky, Ohio, and Virginia. In the 2006 November general election, Colorado and Louisiana voters approved of a homestead exemption for qualifying veterans who are disabled.
 - Nine states provide some form of homestead exemption to all qualifying veterans regardless of disability. They are: California, Iowa, Maine, Massachusetts, Nevada, New Jersey, New Mexico, Rhode Island, and Wyoming.

	Notes	Citation(s)	Recent Legislation
Alabama	The property of all qualifying veterans to the value of \$3,000 is exempt from property taxes.	Code of Ala. § 40-9-1(17)	
	The home of any veteran acquired by the provisions of the federal National Service Life Insurance, which is owned and occupied by the veteran is exempt from property taxes.	Code of Ala. § 40-9-20	
Alaska	Real property owned and occupied as the primary residence and permanent place of abode by a qualified disabled veteran whose disability was incurred or aggravated in the line of duty and whose disability has been rated as 50 percent or more by the military service or the U.S. Department of Veterans Affairs, is exempt from taxation on the first \$150,000.00 of assessed valuation. Source: http://www.ak-prepared.com/vetaffairs/state_benefits.htm#Property%20Tax%20Exemptions	Alaska Stat. § 29.45.030(e); 3 Alaska Admin. Code 135.040	
Arizona *	There is no current statute providing a homestead exemption specifically for veterans. However, resident veterans who are disabled can receive property tax relief under Arizona's blanket homestead exemption for all Arizona residents with disabilities. Those eligible for the homestead exemption receive a \$3,000 exemption from total assessed value if the total value does not exceed \$20,000. Certain income restrictions apply.	Ariz. Const. art. IX, § 2.2; A.R.S. § 42-11111	2007
Arkansas	Qualifying veterans who are disabled are exempt from payment of all state taxes on the homestead and personal property owned by the disabled veteran.	A.C.A. § 26-3-306(a)(1)	
California †	Up to the value of \$5,000 (\$10,000 if married) of property is exempt if that property belongs to a qualifying veteran.	Cal. Const. art. XIII, § 3	2004
	In lieu of homeowner's exemption, a qualifying veteran is eligible for an exemption ranging from \$40,000 to \$150,000 on valued property, depending on the veteran's age, income, and level of disability.	Cal. Rev & Tax Code § 205.5	
Colorado	Veterans who are 100 percent disabled are eligible for a property tax reduction equal to one-half of the taxable value on the first \$200,000 on the home's value.	Colo. Const. art. X, § 3.5	2006
Connecticut	Qualifying veterans who are severely disabled are eligible for a \$10,000 homestead exemption; qualifying veterans who are amputees are eligible for a \$5,000 homestead exemption. Qualifying disabled veterans are also eligible for an exemption on the value of personal property up to \$3,000; the amount decreases along a sliding scale dependent on level of injury.	Conn. Gen. Stat. § 12-81(19)(20)(21)	2004 and 2006
	An additional exemption is provided for persons entitled to any of the exemptions related to military service are entitled to an additional exemption equal to (1) twice the amount of the exemption provided if their income does not exceed a specific level, or (2) 50% of the exemption provided if their income exceeds the specified level. Source: http://www.ct.gov/ctva/cwp/view.asp?a=2005&q=293114 .	Conn. Gen. Stat. § 12-81g	
Delaware		none	
District of Columbia		none	
Florida	A full homestead exemption is available to veterans who were honorably discharged with a service-connected total and permanent disability or who are confined to a wheelchair.	F.S. §§ 196.081, 196.091	2005
	A qualifying veteran whose disability rating is 10% or higher is eligible for a \$5,000 exemption on personal property.	F.S. § 196.24	

	Notes	Citation(s)	Recent Legislation
Georgia	A qualifying veteran who is disabled is eligible for a homestead exemption of the greater of \$32,500 or the maximum amount which may be granted to a disabled veteran under federal law (currently \$50,000).	Ga. Code § 48-5-48	2004
Hawaii	Qualifying veterans who are "totally disabled" are eligible for a full homestead exemption.	HRS § 246-29	
Idaho	For eligible veterans who are disabled, the first \$75,000 of the homestead's market value, or 50% of the homestead's market value, whichever is the lesser, is exempt from property taxation.	Idaho Code §§ 63-602G, 63-701	
Illinois	The first \$70,000 of assessed value on a qualifying veteran's homestead is exempt if that veteran is disabled.	35 ILCS 200/15-165	2005
Indiana	Qualifying veterans are eligible for either \$24,960 or \$12,480, depending on level of service and disability, to be deducted from the homestead's assessed value.	Ind. Code Ann. §§ 6-1.1-12-13, 6-1.1-12-14	2004 and 2005
Iowa †	Qualifying veterans who are disabled are eligible for a full property tax credit on their homestead, subject to income restrictions (currently \$35,000). Up to the value of \$1,852 of a veteran's property is exempt.	Iowa Code § 425.15; Rule 701—80.14, IAC Iowa Code § 426A.11	2002 and 2005
Kansas		none	
Kentucky		none	
Louisiana	Qualifying veterans who have a service-connected disability rating of 50 percent or more are eligible for a property tax assessment rate freeze.	La. Const. art. VII, § 18(G)(1)(a)(i)-(iv)	2005 and 2006
Maine †	From \$5,000 to \$47,000 can be exempt from the value of a qualifying veteran's homestead.	36 M.R.S. § 653	2005
Maryland	Qualifying veterans who are disabled are exempt from homestead property taxes.	Md. TAX-PROPERTY Code Ann. § 7-208	2005 and 2006
Massachusetts †	Qualifying veterans are eligible to receive an exemption of \$2,000 of assessed taxable valuation or the sum of \$250, whichever would result in an abatement of the greater amount of actual taxes due. Qualifying veterans who are disabled, i.e., those who have lost a hand, a foot, or the sight of one eye through service-connected injury or disease sustained in wartime, or who have been awarded the congressional medal of honor, the distinguished service cross, the navy cross, or the air force cross, are eligible to receive an exemption of \$4,000 of assessed taxable valuation or the sum of \$425, whichever would result in an abatement of the greater amount of actual taxes due. Qualifying veterans who are disabled, i.e., those who have suffered the loss or permanent loss of use of both feet, or both hands, or one hand and one foot, or the loss of sight of both eyes, are eligible to receive an exemption of \$8,000 of assessed taxable valuation or the sum of \$775, whichever would result in an abatement of the greater amount of actual taxes due. Qualifying veterans who are disabled, i.e., who are totally disabled who have received Veterans Administration assistance in acquiring "specially adapted housing," are eligible to receive an exemption of \$10,000 of assessed taxable valuation or the sum of \$950, whichever would result in an abatement of the greater amount of actual taxes due. Qualifying veterans who are disabled, i.e., those who are 100% disabled as a result of wartime service, are eligible to receive an exemption of \$6,000 of assessed taxable valuation or the sum of \$600, whichever would result in an abatement of the greater amount of actual taxes due.	ALM GL ch. 59, § 5, Cl. 22 ALM GL ch. 59, § 5, Cl. 22A ALM GL ch. 59, § 5, Cl. 22B ALM GL ch. 59, § 5, Cl. 22C ALM GL ch. 59, § 5, Cl. 22E	2004
Michigan	Qualifying veterans who are disabled are exempt from homestead property taxes.	MCL § 211.7b	
Minnesota	For those veterans who receive the congressional medal of honor, the commissioner of revenue will pay up to \$2,000 of the property tax liability due.	§ 273.118, Minn. Stats	
Mississippi	Qualifying veterans who are "totally disabled" are exempt from the first \$7,500 of the homestead's assessed value.	MS ST § 27-33-3(1)(b)	
Missouri	Qualifying veterans are eligible for the same property tax credit as seniors.	Mo. Rev. Stat. § 135.030	
Montana	Qualifying veterans who are disabled are eligible for a property tax rate deduction based on a percentage that correlates to a graduated level of income.	MCA § 15-6-211	2003

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Nebraska	Qualifying veterans who are disabled are eligible for a homestead exemption of 175% of the average assessed value of a single-family residential property in the claimant's county of residence or \$110,000, whichever is greater.	R.R.S. Neb. § 77-3505.02	2004 and 2006
	The value of a home substantially contributed by the United States Department of Veterans Affairs for a paraplegic veteran or multiple amputee shall be exempt from taxation during the life of such veteran.	R.R.S. Neb. § 77-3527	
Nevada †	Qualifying veterans are eligible for a \$2,000 exemption on the value of the homestead.	NRS § 361.090	2003 and 2005
	Qualifying veterans are eligible for an exemption on the valuation of the homestead ranging from \$10,000 to \$20,000, based on level of disability.	NRS § 361.091	
New Hampshire	Qualifying veterans who are disabled are eligible for a \$50 tax credit. Cities or towns may replace the \$50 credit for a credit ranging from \$51 to \$500.	RSA 72:28	2003 and 2005
	For qualifying veterans who are "totally disabled," a \$700 credit is allowed. Cities or towns may replace the \$700 credit for a credit ranging from \$701 to \$2,000.	RSA 72:35	
	Homesteads belonging to qualifying veterans who are totally disabled are exempt from property taxation.	RSA 72:36-a	
New Jersey †	Qualifying veterans may subtract \$250 from property tax bill.	N.J. Stat. § 54:4-8.11, N.J. Const. Art. VIII, § 1	
	Real and personal property belonging to qualifying veterans who are disabled is exempt from taxation.	N.J. Stat. § 54:4-3.30	
New Mexico †	Qualifying veterans can deduct \$4,000 from the taxable value of homestead.	N.M. Stat. Ann. § 7-37-5	2004
New York	The veterans' exemption from real property taxes is limited to \$5,000 and applies to general municipal taxes but not to school taxes. An additional exemption, not to exceed \$10,000, is available to veterans who are seriously disabled.	NY CLS RPTL § 458; 1 Op Counsel SBEA No. 60	2002
North Carolina	The first \$38,000 in assessed value of residence is exempted if the owner is a qualifying veterans who is disabled and receives benefits under 38 U.S.C. § 2101.	N.C. Gen. Stat. § 105-275(21)	2005
North Dakota	The assessed value of property owned by qualifying veterans who are disabled is exempt, subject to income restrictions.	N.D. Cent. Code, § 57-02-08(20)	
Ohio	none		
Oklahoma	Property owned by qualifying veterans who are 100% disabled is exempt from Oklahoma property tax.	68 Okl. St. § 2887	2004
Oregon	An amount ranging from \$15,000 to \$18,000 of assessed value of property owned by qualifying veterans who are disabled is exempt, subject to income restrictions and level of disability.	ORS § 307.250	2005
Pennsylvania	Qualifying veterans who are blind, paraplegic or double or quadruple amputees or have a 100% permanent disability are exempt from property taxes.	Pa. Const. Art. 8, § 2(c)	
Rhode Island †	Qualifying veterans are eligible for the following exemptions: (1) \$1,000 of the property of veterans who served in specified wars or conflicts; (2) veterans who are totally disabled through service-connected disability are allowed an additional \$1,000 and exemption from taxation by any fire and/or lighting district; (3) any veteran who is totally disabled and who has received assistance in acquiring specially adapted housing that is occupied as the veteran's domicile are allowed a further exemption of \$10,000 and an exemption from all tax on the specially adapted homestead; (4) municipalities may allow a \$10,000 exemption from local property tax for veterans who are totally disabled; (5) municipalities may allow an additional \$15,000 exemption from local taxation on property owned by a veteran of the armed forces classified as a POW.	R.I. Gen. Laws § 44-3-4	2006
South Carolina	The first \$50,000 in assessed value of residence is exempted if owner is a qualified veteran who is disabled, a Medal of Honor recipient, or former POW.	S.C. Code Ann. § 12-37-220	2004
South Dakota	The dwelling owned and occupied by a veteran who is paraplegic or a veteran with the loss or loss of use of both lower extremities is exempt from taxation.	S.D. Codified Laws § 10-4-24.10	
Tennessee	Qualifying veterans who are disabled are eligible for a property tax reimbursement. In determining the amount of relief, the assessed value on the first \$150,000 of value is multiplied by a tax rate which has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction.	Tenn. Code Ann. § 67-5-704	2004 and 2005

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Texas	A qualifying veterans who is disabled is entitled to an exemption equal to \$12,000 of assessed property value of a property the veteran owns if he or she is 65 or older and has a disability rating of at least 10%, is totally blind in one or both eyes, or has lost the use of one or more limbs. Veterans who are disabled may claim an exemption ranging from \$5,000 to \$12,000 of assessed value based on his or her percentage level of disability.	Tex. Tax Code § 11.22	
Utah	A Utah permanent place-of-residence property tax exemption equivalent to the military service-connected disability rating percentage is provided for disabled veterans or for their unremarried widows or minor orphans. Veteran's disability rating must be at least 10%. The maximum property tax exemption, rated at 100% military service-connected disability, is \$206,214. To figure out how much your tax abatement will be multiply your percentage of disability by 206,214. Example: 10% disability X 206,214 = \$20,621.40 tax abatement.	Utah Code Ann. §§ 59-2-1104, 52-2-1105	2004, 2005 and 2006
Vermont	An exemption is allowed up to \$10,000.00 (\$20,000 at local option) of appraisal value, except any part used for business or rental, occupied as the established residence of and owned in fee simple by a veteran of any war or a veteran who has received an American Expeditionary Medal, his or her spouse, widow, widower or child, or jointly by any combination of them, if one or more of them are receiving disability compensation for at least 50% disability, death compensation, dependence and indemnity compensation, or pension for disability paid through any military department or the veterans administration.	32 V.S.A. § 3802	2005
Virginia	none		
Washington	Qualifying veterans who are 100% disabled are eligible for an exemption based on a percentage of disposable income.	Wash. Rev. Code § 84.36.381	2004 and 2005
West Virginia	Qualifying veterans who are disabled are eligible for an exemption from property taxes up to the first \$20,000 of assessed value of the homestead. Veterans with mental disabilities are also allowed the exemption.	W. Va. Code § 11-6B-3	
Wisconsin	Qualifying veterans who are disabled are eligible for the same property tax credit as seniors.	Wis. Stat. § 71.07 (6c) (a)	2005
Wyoming †	The exemption for qualifying veterans who are disabled is limited to an annual exemption of \$2,000 of assessed value and not to exceed a total tax benefit of \$800.	Wyo. Stat. Ann. § 39-13-105	2004, 2005, and 2006

NOTE: (1) The term "qualifying veteran" is subject to each state's eligibility requirements as defined in the statutory language. In some states, the "qualifying" factor relies on disability ratings, and in others the factor may be the length of service or income level. (2) Also, the disability suffered by the veteran must be a service connected disability. (3) Most states allow an exemption to carry over to an unremarried spouse in the event the soldier dies while engaged in a service related activity. Vermont allows the surviving member of a civil union to file for the veteran exemption.

* Article 9 § 2(9) of Arizona's constitution allowed a limited property tax exemption to veterans of World War I and for veterans with disabilities who served after World War I. To be eligible for the exemption, the veteran must have been an Arizona resident prior to September 1, 1945. In 1989, the Court of Appeals of Arizona found the residency requirement unconstitutional and "inseparably linked to the exemption"; the finding effectively voided the entire exemption. The Supreme Court of Arizona denied review of the lower court's finding. See *Benjamin v. Arizona Dept. of Rev.*, 163 Ariz. 182, 786 P.2d 1033 (1989).

† State provides at least one exemption for veterans regardless of service-connected injury or disability.