

# Disabled Veterans & Surviving Spouse Exemptions



## What is the deadline for filing for a homestead exemption?

You may file for any homestead exemption up to one year after the delinquency date. The delinquency date is normally February 1st. If you are age 65 or older or disabled, you qualify for the exemption on the date you become age 65 or become disabled. To receive the exemption for that year, age 65 or older or disabled homeowners must apply for the exemption no later than one year from the date you qualify or one year after the delinquency date, whichever is later. If you miss the deadline you may apply for the following year.

## Is the disabled veteran's exemption the same as the disabled person's exemption?

No. To receive a disabled veteran exemption, you must either be a veteran who was disabled while serving with the U.S. armed forces or the surviving spouse or child (under age 18 and unmarried) of a disabled veteran or a member of the armed forces who was killed while on active duty. You must be a veteran of the United States armed forces who is classified as disabled by the Veteran's Administration or the armed services branch in which served and have a service-connected disability. The disabled veteran must be a Texas resident and must choose one property to receive the exemption.

## What is the amount of the disabled veteran's exemption?

The exemption amount that a qualified veteran receives depends on the veteran's disability rating from the branch of the armed service.

Disability Rating	Exemption Amount Up To
10% to 29%	\$5,000 from the property's value
30% to 49%	\$7,500 from the property's value
50% to 69%	\$10,000 from the property's value
70% to 100%	\$12,000 from the property's value

A disabled veteran may also qualify for an exemption of \$12,000 of the assessed value of the property if the veteran is age 65 or older with a disability rating of at least 10 percent; totally blind in one eye or both eyes; or has lost use of one or more limbs.

## May I file for a disabled veteran's exemption after the deadline has passed?

Yes. The deadline for filing for a disabled veteran's exemption is between January 1 and April 30 of the tax year. However, you may file for a disabled veteran's exemption up to one year from the delinquency date. To file for a disabled veteran's exemption you must complete the Application for Disabled Veteran's or Survivors Exemption form and submit it to the district in which the property is located.

## If my house was donated by a charitable organization, am I still eligible for the disabled veteran's exemption?

A disabled veteran is allowed an exemption equal to his or her disability rating (if rating less than 100 percent) on residence homestead donated by a charitable organization. The same percentage exemption extends to the surviving spouse, if the surviving spouse has not remarried, the property was the surviving spouse's homestead when the disabled veteran died and remains his or her residence homestead.

## If my spouse died while serving in the United States military, do I qualify for an exemption?

A surviving spouse of a member of the U.S. armed services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

# 100% Disabled Veterans & Surviving Spouse Exemptions



Tax Code Section 11.131 requires an exemption of the total appraised value of homesteads of Texas veterans who received 100 percent compensation from the U.S. Department of Veterans Affairs due to a 100 percent disability rating or determination of individual unemployment by the U.S. Department of Veterans Affairs.

## **Can this exemption be applied to all properties owned by a veteran who qualifies?**

No, this exemption can only be applied to a residence homestead of a disabled veteran.

A disabled veteran who owns property other than a residence homestead may apply for a different disabled veteran's exemption. This exemption is allowed by Tax Code Section 11.22 and is applied according to the veteran's disability rating of 10 percent or higher. An eligible disabled veteran may receive both exemptions.

## **In order to qualify for this exemption, do you have to be receiving a 100 percent disability rating and receive 100 percent service connected disability compensation?**

Yes, a disabled veteran with a service connected disability receiving 100 percent disability compensation and with a disability rating of 100 percent (or determination of individual unemployability) would be eligible for this exemption.

## **To qualify for this exemption, does a veteran have to be both unemployable and have a service connected disability of 100 percent?**

No, a disabled veteran who has a service connected disability and is receiving 100 percent disability compensation would be eligible for this exemption if he or she is either 100 percent disabled or is unemployable.

## **When do you have to apply for this exemption?**

You must make an application to your local appraisal district between January 1 and April 30.

## **If you become eligible for the 100 percent disabled veteran residence homestead exemption in the middle of the tax year, does the exemption apply to that tax year?**

A person who qualifies for the exemption after January 1 of a tax year may receive the exemption immediately on qualification for the applicable portion of that tax year.

## **If a 100 percent disabled veteran moves to a different residence homestead in the middle of a tax year, what happens to the exemption on the previous residence?**

If an exemption that applied to a residence homestead on January 1 ends during the year, tax is due on the homestead for the portion of the year after the date the exemption ends.

## **If a 100 percent disabled veteran moves to a different residence homestead in the middle of a tax year, when does the exemption apply to the new residence?**

The exemption starts immediately when the 100 percent disabled veteran purchases the new residence homestead. The tax due for that year is the amount due for the portion of the year before the exemption started. A Residence Homestead Application must be filed with the appraisal district in which the new residence homestead is located.

## **Who qualifies for the exemption for the surviving spouse of 100 percent disabled veterans?**

An individual must have been married to a disabled veteran at the time of the veteran's death and the disabled veteran must have qualified for the 100 percent or totally disabled veteran exemption when he or she died. The property must have been the residence homestead of the surviving spouse when the disabled veteran died and remain the residence homestead of the surviving spouse.

## **Could a surviving spouse be eligible for the exemption if the 100 percent disabled veteran died before the surviving spouse exemption became effective on January 1, 2012?**

According to a 2012 Attorney General Opinion (No. GA-0918), if a disabled veteran qualified for the 100 percent residence homestead exemption under Tax Code Section 11.131 and died in 2011, the spouse would qualify as of January 2012 as long as all other requirements are met.

## **Does a surviving spouse qualify for an exemption if he or she remarries?**

No. A surviving spouse does NOT qualify if the surviving spouse has remarried since the death of the disabled veteran.

## **How much is the exemption?**

The total appraised value of the same property to which the disabled veteran's exemption applied.

## **If a surviving spouse qualifies for the exemption and then moves to a new residence homestead, can the surviving spouse get an exemption on that homestead?**

A surviving spouse can receive an exemption on a subsequent homestead if he or she has not remarried since the death of the disabled veteran; however, the amount of the exemption is the dollar amount of the exemption from taxation of the former homestead in the last year the surviving spouse received the exemption.