

DISABLED VETERANS EXEMPTIONS

NAVARRO CENTRAL APPRAISAL DISTRICT (NCAD)

What property tax exemptions are available to disabled veterans or their surviving spouses?

A disabled veteran who owns property in Texas may be eligible for one of the following property tax exemptions.

Tax Code 11.131 - 100% Disabled Veterans Exemption or Surviving Spouse -

A disabled veteran with a **service connected disability** receiving 100% disability compensation and with a disability rating of 100% (or determine of individual unemployability) would be eligible for this exemption.

- Exemption can only be applied to a *residence homestead*
- Use Application For Residential Homestead Exemption

Surviving spouse of a disabled veteran may qualify if veteran qualified for an exemption under Tax Code 11.131 at the time of his or her death and (1) surviving spouse has not remarried since the death of the disabled veteran and (2) the property was residence homestead when the disabled veteran died and remains residence homestead.

Tax Code 11.22 – Disabled Veterans or Survivor's Exemption - A disabled veteran, surviving spouse or children who own property *other than a residence homestead* may apply. This exemption is applied according to the veteran's disability rating of 10 percent or higher. The exemption amount varies based on disability rating %.

- Exemption can apply to property other than a residence homestead property or to residence homestead property
- Use Application For Disabled Veteran's or Survivor's Exemption

Tax Code 11.132 – Donated Residence Homestead of Partially Disabled Veteran or Surviving Spouse of Disabled Veteran Who Qualified For the Donated Residence Homestead Exemption – For disabled veteran with a disability rating of less than 100 percent and your residence homestead was donated to you by a charitable organization at no cost to you

Tax Code 11.132 – Surviving Spouse of Member of Armed Forces Killed in Action - For surviving spouse of US armed services killed in action.

ELIGIBILITY FOR HOMESTEAD EXEMPTION

- *Owned property on January 1
- *Principal residence on January 1
- *You or your spouse do not claim a homestead exemption on other property
- *Valid TX driver's license or Texas ID with the property address

ELIGIBILITY FOR AGE 65 OR OLDER EXEMPTION

- *You may qualify for this exemption the year your turn 65, even if not yet eligible for the Jan 1 Homestead Exemption
- *Note: To be eligible for the tax ceiling calculation, property must be on a Homestead Exemption

ELIGIBILITY FOR DISABLED PERSON EXEMPTION

- *You may qualify for this exemption if you receive payment of *disability* insurance benefits from the Social Security Administration.
- *NCAD will need a copy of your Disability Benefits Award letter
- Note: You must choose either the Over 65 Exemption or Disabled Person Exemption

ELIGIBILITY FOR DISABLED VETERANS EXEMPTION

- *You may qualify for this exemption if you are a disabled veteran with a *service connected disability*
- *NCAD will need a copy of your Department of Veterans Affairs Award letter

Questions? Call us at 903-872-6161 or visit our website at www.navarrocad.com