



## STATES THAT FULLY EXEMPT PROPERTY TAX FOR HOMES OF TOTALLY DISABLED VETERANS

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### STATES THAT PROVIDE A FULL PROPERTY TAX EXEMPTION FOR TOTALLY DISABLED VETERANS

Arkansas ([Ark. Code Ann. § 26-3-306](#))

Florida ([Fla. Stat. § 196.0091](#))

Hawaii ([Haw. Rev. Stat. § 246-29](#))

Maryland ([MD Code Ann., Tax – Prop. § 7-208](#))

Michigan ([Mich. Comp. Laws § 211.7b](#))

New Hampshire ([N.H. Rev. Stat. Ann. § 72:36-a](#))

New Jersey ([N.J. Stat. Ann. § 54:4-3.30](#))

New Mexico ([N.M. Stat. § 7-37-5.1](#))

Oklahoma ([Okla. Const. art. 10 § 8E](#))

Texas ([Tex. Tax Code Ann. § 11.131](#))

Virginia ([Va. Code Ann. § 58.1-3219.5](#))

### ISSUE

Which states completely exempt a totally disabled veteran's primary residence from property tax?

### SUMMARY

We found 11 states that exempt the residence of totally disabled veterans from property taxes. In each of these states, the veteran's surviving spouse is entitled to the benefit as long as he or she does not remarry. The exemption in Florida and New Hampshire applies only to [specially adapted housing](#) acquired with federal assistance.

### ARKANSAS

Arkansas exempts the homestead of certain disabled veterans from property taxes. To qualify for the exemption, the veteran must own the property and must have been awarded special

monthly compensation by the Department of Veterans Affairs (VA) for (1) the loss or loss of use of one or more limbs; (2) total blindness in one or both eyes; or (3) a service-connected, total and permanent disability.

A veteran's surviving spouse and minor dependent children are entitled to the same exemption to which the veteran was entitled. The surviving spouse is entitled to the exemption only so long as he or she remains unmarried. If he or she remarries and the marriage is terminated, the exemption is reinstated ([Ark. Code Ann. § 26-3-306](#)).



## **FLORIDA**

Florida exempts the homestead of honorably discharged veterans with a 100% service-connected disability from property taxes. To qualify for the exemption, the veteran must (1) have a certificate from the U.S. government or VA certifying that he or she has received financial assistance for specially adapted housing and (2) require the use of a wheelchair.

If the homestead was jointly owned, the surviving spouse is entitled to the exemption, provided he or she continues to live in the home and remains unmarried ([Fla. Stat. § 196.0091](#)).

## **HAWAII**

Hawaii exempts from property taxes, other than special assessments, homes owned and occupied by veterans totally disabled as a result of an injury received while on duty. If the property is jointly owned, it is exempt if either spouse resides there. If the veteran dies, the property remains exempt if the veteran's surviving spouse continues to own and occupy it and does not remarry ([Haw. Rev. Stat. § 246-29](#)).

## **MARYLAND**

In Maryland, the homestead of an honorably discharged veteran with a service-connected, total disability is fully exempt from property tax. The exemption transfers to the veteran's surviving spouse if he or she continues to occupy the property. If the surviving spouse relocates, the exemption transfers but is limited to the total exemption for the former homestead ([MD Code Ann. Tax – Prop. § 7-208](#)).

## **MICHIGAN**

Michigan provides a full homestead tax exemption to any veteran who (1) has a 100% service-connected disability (2) has obtained a certificate from the U.S. government or VA certifying that he or she has received financial assistance for specially adapted housing, or (3) is rated by VA as unemployable. Surviving spouses remain eligible for the benefit as long as they remain unmarried ([Mich. Comp. Laws § 211.7b](#)).

## **NEW HAMPSHIRE**

New Hampshire exempts the homestead of veterans with a 100% permanent service-connected disability from property taxes. A veteran qualifies for the exemption if he or she:

1. was honorably separated or discharged under conditions other than dishonorable from military service;

2. had both arms or legs or any combination thereof amputated, is a paraplegic, or is blind in both eyes; and
3. acquired specially adapted housing with VA assistance or acquired a new home with proceeds from the sale of a property acquired with such assistance.

The veteran's surviving spouse receives the benefit as long as he or she resides in the home ([N.H. Rev. Stat. Ann. § 72:36-a](#)).

## **NEW JERSEY**

In New Jersey, the homestead of veterans with a total or permanent disability obtained during military service is exempt from real estate and personal property taxes. To qualify for the exemption, the veteran must have been honorably discharged or released from service under honorable circumstances. The veteran's surviving spouse is entitled to the same exemption to which the veteran was entitled so long as he or she remains unmarried and owns and occupies the home or another home ([N.J. Stat. Ann. § 54:4-3.30](#)).

## **NEW MEXICO**

New Mexico exempts the principal residence of an honorably discharged veteran with a service-connected, permanent, and total disability from property taxes. The veteran's surviving spouse receives the benefit for said property if he or she continuously occupies the property as a principal residence. If the surviving spouse transfers the property, he or she may claim the exemption for his or her new residence ([N.M. Stat. § 7-37-5.1](#)).

## **OKLAHOMA**

Oklahoma fully exempts the homestead of any honorably discharged veteran certified by VA to have a service-connected, permanent disability from property taxes. The veteran's surviving spouse may claim the exemption to which the veteran was entitled. The exemption may be transferred by either spouse if a new property is acquired ([Okla. Const. art. 10 § 8E](#)).

## **TEXAS**

In Texas, any honorably discharged veteran who receives 100% disability compensation from the VA for a service-connected disability is eligible for a full tax exemption on his or her homestead. The veteran's surviving spouse is eligible for the same exemption provided he or she remains unmarried and remains in the home. If the surviving spouse relocates, the exemption is limited to the amount received in the last year on the former homestead ([Tex. Tax Code Ann. § 11.131](#)).

## **VIRGINIA**

Virginia exempts the principal residence of a veteran rated by VA to have a permanent and total service-connected disability from taxes. The exemption applies to the dwelling and up to one acre of land. The surviving spouse of any such veteran also qualifies for the exemption, provided the veteran died after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse maintains the home as his or her principal residence ([Va. Code Ann. § 58.1-3219.5](#)).