

# HOUSE RESEARCH

## Bill Summary

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**Version:** As introduced

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**Subject:** Property tax exemption for homestead of disabled veteran

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### Section

- 1 Homestead of disabled veteran or surviving spouse.** (a) Provides a total property tax exemption for the homestead of a veteran with a total and permanent service-connected disability. Certification of the veteran's disability status must be provided by the United States Veterans Administration.
- (b) Provides that if a veteran qualifying for exemption predeceases the veteran's spouse, the exemption shall remain with the property unless/until the spouse either remarries or disposes of the property.
- (c) Provides that in the case of an agricultural homestead, the exemption applies only to the house, garage and surrounding one acre of land.
- (d) Provides that an application for exemption must be filed initially with the county assessor, accompanied by supporting documentation. Once an exemption is granted the property continues to qualify until there is a change in ownership of the property.
- 2** Effective for assessment year 2005 and thereafter, taxes payable in 2006 and thereafter. **Class 1.** Eliminates language providing a special class rate for homesteads of disabled veterans, which would be rendered obsolete by the exemption.
- Effective for assessment year 2005 and thereafter, taxes payable in 2006 and thereafter.