



# Taxes

Property Tax Assistance

## Disabled Veteran and Surviving Spouse Exemptions Frequently Asked Questions

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### ▼ Is the disabled veteran exemption the same as the disabled person exemption?

No. The qualifications for the disabled veteran exemption are different than those for the disabled person exemption. A disabled veteran may also qualify for the disabled person exemption.

Tax Code Section 11.22 applies to a veteran of the U.S. armed forces with a service-connected disability. The veteran must be classified as disabled by the U.S. Veterans' Administration or the branch of the armed services in which the veteran served and be a Texas resident.

Unlike the disabled person exemption, which only applies to residence homestead property, the disabled veteran exemption can be applied to any property the disabled veteran owns.

The surviving spouse or surviving children, if under age 18 and unmarried, of a disabled veteran may also qualify to receive a partial exemption under Tax Code Section 11.22.

### ▼ What is the amount of the disabled veteran exemption?

The exemption amount that a qualified disabled veteran receives depends on the veteran's disability rating from the U.S. Veterans' Administration or the branch of the armed services in which the veteran served.

### Disability Exemption

<b>Disability Rating</b>	<b>Exemption Amount Up To</b>
<b>10% to 29%</b>	\$5,000 from the property's value
<b>30% to 49%</b>	\$7,500 from the property's value
<b>50% to 69%</b>	\$10,000 from the property's value
<b>70% to 100%</b>	\$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 or both eyes; or has lost use of one or more limbs.

▼ If my house was donated by a charitable organization am I still eligible for the disabled veteran exemption?

A disabled veteran with a disability rating of less than 100 percent may qualify for an exemption on their residence homestead that was donated by a charitable organization. The amount of the exemption is equal to the disabled veteran's disability rating. 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?

Under Tax Code Section 11.133, a surviving spouse of a member of the U.S. armed services killed or fatally injured in the line of duty may qualify for 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.

A surviving spouse of a member of the U.S. armed services who dies while on active duty may also qualify for a \$5,000 exemption under Tax Code Section 11.22. This exemption may be applied to any property the surviving spouse owns.

▼ How do I qualify for the 100 percent disabled veteran residence homestead exemption?

Information on the qualifications, application deadlines and how to apply for the 100 percent disabled veteran exemption under Tax Code Section 11.131 is available in the 100 Percent Disabled Veteran and Surviving Spouse FAQ [[comptroller.texas.gov/taxes/property-tax/exemptions/disabledvet-100-faq.php](https://comptroller.texas.gov/taxes/property-tax/exemptions/disabledvet-100-faq.php)].

▼ What is the deadline to file for an exemption? May I file after the deadline has passed?

The deadline for filing an exemption is April 30. However, the Tax Code allows applications for certain exemptions to be filed after the deadline has passed.

To receive the disabled veteran exemption under Tax Code Section 11.22, including for a surviving spouse or surviving child, you may file for the exemption up to five years after the delinquency date for the taxes on the property. To file for this exemption, you may complete the Application for Disabled Veteran's or Survivor's Exemptions form [[comptroller.texas.gov/forms/50-135.pdf](https://comptroller.texas.gov/forms/50-135.pdf)] and submit it to the appraisal district in which the property is located.

Similarly, a disabled veteran whose residence homestead was donated by a charitable organization may file for the exemption under Tax Code Section 11.132 up to five years after the delinquency date for the taxes on the property. A surviving spouse of a disabled veteran may file for this exemption up to two years after the delinquency date. To file for this exemption, you may complete the Residence Homestead Exemption Application form [[comptroller.texas.gov/forms/50-114.pdf](https://comptroller.texas.gov/forms/50-114.pdf)] and submit it to the appraisal district in which the property is located.

▼ May I use my Department of Public Safety personal identification certificate or driver's license for proof of my disability rating?

No. While a driver's license or personal identification certificate is required to apply for some exemptions, these forms of identification are not satisfactory proof of disability rating for property tax exemption purposes.