

NEWS RELEASE from the Smith County Appraisal District 245 SSE Loop 323, Tyler, TX 75702. 903/510-8600 Carol Dixon, Chief Appraiser.

For **IMMEDIATE** Release

April 6, 2023

Disabled Veterans May Qualify to Have Some or All of Their Property Taxes Waived

“Veterans with a service-connected disability are encouraged to file an exemption application form to have their property taxes lowered at the Smith County Appraisal District office,” Chief Appraiser Carol Dixon said. Some veterans may even qualify for a 100 percent exemption of their taxes.

Texas law provides partial exemptions for any property owned by veterans who are disabled, surviving spouses, and surviving children of deceased disabled veterans. This includes homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead’s market value to the disabled veterans and their surviving spouses. The exemption amount is determined according to the percentage of service-connected disability.

“Any eligible person who has not previously received an exemption should apply by April 30. An applicant may claim an exemption on only one piece of property the applicant owned on January 1. The applicant must be a Texas resident to qualify,” Dixon explained.

A disabled veteran awarded 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the appraised value of the veteran’s residence homestead. Surviving spouses

of veterans who qualified for this exemption or who would have qualified for this exemption if it had been in effect at the time of the veteran's death are also eligible with certain restrictions. The disabled veteran or surviving spouse can apply for this exemption by filing a residence homestead exemption application with the appraisal district.

The surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty is allowed a total (100 percent) property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

For more information about property tax exemptions for disabled veterans and their surviving spouses or to file an exemption, contact the Smith County Appraisal District, 245 S.SE. Loop 323, Tyler, 903/510-8600, www.smithcad.org.

More information is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxinfo/proptax.