

DISABLED VETERANS NOT RECEIVING COMPENSATION or 100% RATING

Veterans who have been declared partially disabled on a percentage award basis by the US Dept. of Veteran's Affairs are eligible for additional exemptions on property they own. This must be a service connected disability. Applicants must furnish a declaration letter from the Veteran's Administration showing their disability percentage rating. This exemption may be extended to qualified spouses of the deceased disabled veteran. Recipients may also be eligible to defer paying the tax on their residential homestead. The taxes continue to accrue during the deferral along with an interest rate of 8% annually, but no attempt will be made to force payment during the deferral. Taxes become due when the property no longer receives for this exemption. Details and an application may be obtained from the Grayson Central Appraisal District. Other restrictions may apply.

Sec. 11.22. Disabled Veterans.

(a) A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates as provided by Subsection (f) in accordance with the following schedule:

an exemption of up to:	for a disability rating of at least:	but less than:
\$5,000 of the assessed value	10%	30%
7,500	30	50
10,000	50	70
12,000	70 and over	

(b) A disabled veteran is entitled to an exemption from taxation of \$12,000 of the assessed value of a property the veteran owns and designates as provided by Subsection (f) of this section if the veteran:

- (1) is 65 years of age or older and has a disability rating of at least 10 percent;
- (2) is totally blind in one or both eyes; or
- (3) has lost the use of one or more limbs.

(c) If a disabled veteran who is entitled to an exemption by Subsection (a) or (b) of this section dies, the veteran's surviving spouse is entitled to an exemption from taxation of a portion of the assessed value of a property the spouse owns and designates as provided by Subsection (f) of this section. The amount of the exemption is the amount of the veteran's exemption at time of death. The spouse is entitled to an exemption by this subsection only for as long as the spouse remains unmarried. If the spouse does not survive the veteran, each of the veteran's surviving children who is younger than 18 years of age and unmarried is entitled to an exemption from taxation of a portion of the assessed value of a property the child owns and designates as provided by Subsection (f) of this section. The amount of exemption for each eligible child is computed by dividing the amount of the veteran's exemption at time of death by the number of eligible children.

(d) If an individual dies while on active duty as a member of the armed services of the United States:

- (1) the individual's surviving spouse is entitled to an exemption from taxation of \$5,000 of the assessed value of the property the spouse owns and designates as provided by Subsection (f) of this section; and
- (2) each of the individual's surviving children who is younger than 18 years of age and unmarried is entitled to an exemption from taxation of a portion of the assessed value of a property the child owns and designates as provided by Subsection (f) of this section, the amount of exemption for each eligible child to be computed by dividing \$5,000 by the number of eligible children.

(e) An individual who qualifies for more than one exemption authorized by this section is entitled to aggregate the amounts of the exemptions, except that:

- (1) a disabled veteran who qualifies for more than one exemption authorized by Subsections (a) and (b) of this section is entitled to only one exemption but may choose the greatest exemption for which he qualifies; and
- (2) an individual who receives an exemption as a surviving spouse of a disabled veteran as provided by Subsection (c) of this section may not receive an exemption as a surviving child as provided by Subsection (c) or (d) of this section.

(f) An individual may receive an exemption to which he is entitled by this section against only one property, which must be the same for every taxing unit in which the individual claims the exemption. If an individual is entitled by Subsection (e) of this section to aggregate the amounts of more than one exemption, he must take the entire aggregated amount against the same property. An individual must designate on his exemption application form the property against which he takes an exemption under this section.

(g) An individual is not entitled to an exemption by this section unless he is a resident of this state.

(h) In this section:

- (1) "Child" includes an adopted child or a child born out of wedlock whose paternity has been admitted or has been established in a legal action.
- (2) "Disability rating" means a veteran's percentage of disability as certified by the Veterans' Administration or its successor or the branch of the armed services in which the veteran served.
- (3) "Disabled veteran" means a veteran of the armed services of the United States who is classified as disabled by the Veterans' Administration or its successor or the branch of the armed services in which the veteran served and whose disability is service-connected.
- (4) "Surviving spouse" means the individual who was married to a disabled veteran or member of the armed services at the time of the veteran's or member's death.