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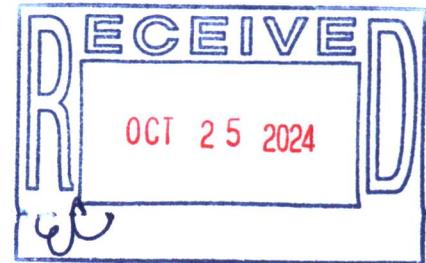
**THOMAS P. PALLADINO**  
Colonel, US Army (Retired)  
Executive Direct

## TEXAS VETERANS COMMISSION

October 16, 2024

Judge Sheree Hardin  
Mason County  
P.O. Box 1726  
Mason, TX. 76856

Dear Judge Hardin,



Re: Disable Veteran or Surviving Spouse Tax Exemptions

Texas is home to more than 1.5 million veterans—more than any other state. The Texas Veterans Commission coordinates with all state and local governments to ensure that all Texas Veterans receive the benefits they have earned through their military service. Many veterans have questions about the state's property tax exemptions for disabled veterans and surviving spouses. We respectfully request that you share the procedures on how to apply for these exemptions with the veterans and their families who reside in your county.

*Mason Central Appraisal District  
325-347-5989*

Disabled Texas Veterans who have received a VA disability between 10-100 percent, their surviving spouses and minor children of a person who died in the line of duty in the U.S. Armed Forces and are living in Texas are eligible for property tax exemptions on the appraised value of their Texas property.

To receive a disabled veteran exemption (*Tax Code Section 11.131*), one must be a veteran who has been awarded with a disability from the Department of Veterans Affairs or the surviving spouse or child (under age 18 and unmarried) of a disabled veteran or of a member of the U.S. Armed Forces who was killed in the line of duty (*Texas Constitution Article 8 Sec. 1-b(m)*).<sup>i</sup>

### 100% Disabled Veteran Exemption

Tax Code Section 11.131 provides an exemption of the total appraised value of the residence homestead of Texas veterans awarded 100 percent compensation from the U.S. Department of Veterans Affairs due to a 100 percent disability rating or determination of individual unemployment by the U.S. Department of Veterans Affairs.<sup>ii</sup>

A surviving spouse of a 100 percent disabled veteran is eligible if the surviving spouse has not remarried; the property was the surviving spouse's residence homestead at the time of the veteran's death; and the property remains the surviving spouse's residence homestead.

## Partial Disabled Veteran Exemption

Tax Code Section 11.22 provides an exemption for disabled veterans who have received a service-connected disability between 10 and 99 percent from the U.S. Department of Veterans Affairs.<sup>iii</sup>

Veterans with a disability ranking from as high as 99% to as low as 10% can reduce their property taxes significantly. The exemption amount per category of disability ranking is as follows:

- o At least 70% disability but less than 100%: up to \$12,000 property tax exemption.
- o At least 50% disability but less than 70%: up to \$10,000 property tax exemption.
- o At least 30% disability but less than 50%: up to \$7,500 property tax exemption.
- o At least 10% disability but less than 30%: up to \$5,000 property tax exemption.

## Texas Veteran Surviving Spouse Exemption

Tax Code Section 11.133 allows the surviving spouse of a member of the U.S. armed services killed or fatally injured in the line of duty to 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. Additionally, 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 one property the surviving spouse owns.

The Texas Comptroller lists Frequently Asked Questions concerning both the 100 Percent Disabled Veteran and Surviving Spouse and Disabled Veteran and Surviving Spouse Exemptions.

If you have any questions about this information or additional resources you'd like to share with Texas veterans, please contact TVC at 512-463-8914 or email Government Relations at [GovtRelations@tvc.texas.gov](mailto:GovtRelations@tvc.texas.gov).

Sincerely,



Thomas Palladino  
Executive Director

cc: Tax Assessor-Collectors Association of Texas

<sup>i</sup> Tax Code Chapter 11, Taxable Property and Exemptions

<https://statutes.capitol.texas.gov/docs/tx/htm/tx.11.htm>

<sup>ii</sup> 100 Percent Disabled Veteran and Surviving Spouse Frequently Asked Questions

<https://comptroller.texas.gov/taxes/property-tax/exemptions/disabledvet-100-faq.php>

<sup>iii</sup> Disabled Veteran and Surviving Spouse Exemptions Frequently Asked Questions

<https://comptroller.texas.gov/taxes/property-tax/exemptions/disabledvet-faq.php>