

# Veteran's Property Tax Exemption



If you are a disabled veteran or the surviving spouse of a veteran, you may be entitled to exempt \$9,860 or \$13,130 of your homestead property's assessed value from property taxes. For each assessment year after January 1, 1998, the exempt amount increases by three percent. The exemption is first applied to your home and then to your taxable personal property. If you are a qualifying veteran or that veteran's surviving spouse and live in your home, you may apply for and receive the exemption.

## To qualify for a \$9,860 exemption

First, you must meet one of these requirements:

1. Be a war veteran who is officially certified by the U.S. Department of Veterans Affairs or any branch of the United States armed forces as having disabilities of 40 percent or more.
2. Be a war veteran who served with the United States armed forces, and is certified each year by a licensed physician as being 40 percent or more disabled. However, there is an income limit. Included in the income limit are pensions, disability compensation, or retirement pay received for your military service. You cannot have a total gross income of more than \$8,778 if you do not have a dependent spouse or child. If you have one dependent, the income limit is \$11,497. It increases by \$1,496 for each additional dependent.
3. Be a war veteran's surviving spouse who has not remarried. You may apply for the exemption even though your spouse was not disabled or did not take advantage of the exemption if disabled. (See the definition of "Who is a veteran?" in this circular to determine your eligibility as the surviving spouse.)

Second, you must own and live on the property. Buyers with recorded contracts and life estate hold-

ers are considered owners for the purposes of this exemption. Temporary absences due to vacation, travel or illness do not disqualify you from the program.

## To qualify for a \$13,130 exemption

First, you must meet one of these requirements:

1. Be a war veteran certified within the last three years by the U.S. Department of Veterans Affairs or any branch of the armed forces of the United States as having service-connected disabilities of 40 percent or more; or
2. Be a surviving spouse of a war veteran, if the war veteran died because of service-connected injury or illness, or if the war veteran received at least one year of the maximum exemption (\$13,130).

Second, you must own and live on the property. Buyers with recorded contracts and life estate holders are considered owners for the purposes of this exemption. Temporary absences due to vacation, travel or illness do not disqualify you from the program.

## Who is a veteran?

To qualify for the exemption, you must have been a member of the United States armed forces who was discharged or released under honorable conditions. And at least one of these requirements must be met:

1. Served at least 90 consecutive days during any of the following periods:
  - a. Between April 6, 1917, and November 11, 1918.
  - b. Between November 12, 1918, and April 1, 1920, if you served with the U.S. military in Russia.

- c. Between November 12, 1918, and July 2, 1921, if you served at least one day between April 6, 1917, and November 11, 1918.
  - d. Between September 15, 1940, and December 31, 1946.
  - e. From December 7, 1941, to August 15, 1945, if you were an American merchant marine in ocean-going service.
  - f. Between June 25, 1950, and midnight January 31, 1955.
2. Served in the armed forces for at least 210 consecutive days. Some of this 210-day period must have been served after January 31, 1955.
  3. The service member was discharged or released under honorable conditions because of a service-connected injury or illness before completion of the minimum service period described in points 1 and 2.

Attendance at a school under military orders before active enlistment or regular tour of duty is not considered active service. Normal military training for duty as a reservist or member of a National Guard unit is not considered active service for this exemption.

### **Surviving Spouse of Civil War or Spanish-American War veterans**

If you are the surviving spouse of an honorably discharged veteran of the Civil War or the Spanish-American War, and you have not remarried, you are entitled to an additional exemption of \$2,000 provided you currently receive a pension and actually live on the property.

### **How to file**

**Normal Process:** The veteran's exemption is not automatic. You must file an application for the exemption on or before April 1 of the assessment year. If you filed a claim in the previous year, the county assessor will notify you if you do not file a new claim by April 1. If you are notified by the assessor, you may file for the exemption no later than May 1 and pay a \$10 fee for late filing. The

exemption will not be allowed unless you file an application by that date.

Application forms are at your county assessor's office. Fill in the necessary information and return the completed form to your assessor's office by April 1. If you acquire property after March 1 and before July 1, the filing deadline is 30 days after the date of acquisition.

**Surviving Spouse:** The surviving spouse of a war veteran who died any time during the prior tax year has until the end of the current tax year to file for exemption for the current tax year.

**Late Certification:** On occasion, veterans have applied for a disability certificate and it has taken several years for Veterans Affairs to issue one. If this happened to you, you may qualify for a prior year's veteran's exemption. You need to meet the following requirements:

1. Have received a recent disability certificate that indicates you had a qualified disability in a prior year.
2. Have filed an application with your county assessor by the latter of the following dates: 90 days after October 6, 2001, or within six months from the date the federal government notifies you of the certified disability.

You may not claim an exemption for a tax year that is more than three tax years prior to the tax year during which you file your claim.

### **Questions?**

Contact your county assessor's office, or:

**Telephone:** Salem ..... 503-378-4988  
Toll-free within Oregon 1-800-356-4222

**TTY (hearing or speech impaired; machine only):** 503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA):** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**For general tax information:** [www.dor.state.or.us](http://www.dor.state.or.us)

**Asistencia en español. Llame al 503-945-8618 en Salem.**