

**Gillespie County  
Veterans Service Officer**

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# Press Release

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**Expansion of Property Tax Exemption Benefit for Surviving  
Spouses of 100% Disabled Veterans & member of the  
Armed Services killed in action**

The voters of Texas, passed Proposition 2 this past November, expanding the legislation that entitles a surviving spouse of a 100% disabled Veteran, a total exemption of Homestead property taxes. Surviving Spouses of a Veteran who was rated as 100% Service Connected Disabled or compensated at the 100% rate due to Individual Unemployability by the Department of VA at the time of their death, may qualify. The prior state law required the Veteran's death to have occurred on Jan 1<sup>st</sup>, 2010 or after. The expansion of this law includes those Veteran deaths that occurred in 2009 and before. This law also expands to Surviving Spouses of a member of the Armed Services killed in action. The new law will take effect January 1, 2016, and applies only to a tax year beginning on or after that date.

Requirements to qualify for the exemption are:

- The property was the surviving spouse's homestead when the Veteran died;
- The property remains the surviving spouse's homestead (there are provisions if the property was sold and another property purchased); and
- The surviving spouse has not remarried since the death of the disabled Veteran or member of the armed services;
- Veteran must have had a combined service connected disability rating and compensated at the 100% rate or compensated at the 100% rate due to Individual Unemployability for service connected disabilities by the Department of VA.

Surviving Spouses who believe they may be entitled to this new benefit should contact Tami King, Gillespie County Veterans Service Officer to request a current VA letter documenting the Veteran's disability percentage, effective dates and compensation rates at the time of the Veteran's death. Other documents that may be needed are: Death Certificate, Marriage Certificate, Certification that the Surviving Spouse has not remarried, and a VA letter documenting any VA benefits the Surviving Spouse is receiving. Mrs. King can be contacted at (830)997-3758.