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Circuit Breaker by State

State	Statute	Circuit Breaker	Requirements for Eligibility
Arizona	Arizona Rev. Stat. § 43-1072	<p>Senior Citizen Property Tax Refund Credit (2021) Refundable credit to income tax bill for property taxes accrued or rent, or both, paid in that taxable year. Only homesteads are eligible for this benefit. The benefit amount varies based on income.</p>	<ul style="list-style-type: none"> • Paid property taxes or rent on a main home in Arizona during the tax year. • Were 65 or older by December 31 of the tax year or received Title 16 Supplemental Security Income. • Earned a total household income less than \$3,751 and the taxpayer lived alone, or the total household income was less than \$5,501.
Colorado	Colo. Rev. Stat. § 39-31-101	<p>Property Tax, Rent, Heat (PTC) Rebate is available to Colorado residents based on income including people with disabilities and older adults to help with their property tax, rent, and/or heat expenses. The rebate amount can be up to \$1,044 a year for applicants and for those that apply in 2023, they can receive up to a \$1,000 refundable tax credit.</p>	<ul style="list-style-type: none"> • Lived in Colorado from January 1 - December 31, 2022. • Total income from all sources was less than \$16,925 for single filers and \$22,858 for married filing jointly. • As of December 31, 2022, applicants must meet one of the criteria below: • Age 65 or older



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			<ul style="list-style-type: none"> • A surviving spouse, age 58 or older. If the applicant was divorced before their spouse died, they are not considered a surviving spouse. • A disabled person of any age who was unable to engage in any substantial gainful activity for medical reasons. • Applicant's also must have qualified for full benefits from January 1 - December 31, 2022 from a bona fide public or private plan or source, based solely on their disability. • Paid property tax, rent or heating bills during this PTC period. • Can not have been claimed as a dependent on someone else's federal income tax return.
<p>Connecticut</p>	<p>Conn. Gen. Stat. § 12-170aa - § 12-170cc</p>	<p>State law provides a property tax credit program for Connecticut owners in residence of real property, who are elderly (65 and over) or totally disabled, and whose annual incomes do not exceed certain limits. The credit is based on a graduated income scale. The</p>	<ul style="list-style-type: none"> • 65 and older or totally disabled.



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		maximum credit is \$1,250 for married couples and \$1,000 for single people.	
District of Columbia		A property may not be taxed on more than a 10 percent increase in the property's assessed value each year. The credit appears automatically as a credit against your real property tax bill.	
Hawaii (Maui tax credit)		Each county can enact its own property tax exemption programs. The property tax credit amount varies by county as do the income limits. Ex: Honolulu has an income limit of \$60,000 and the credit offered is equal to the taxes owed that exceed 3% of the applicants total gross income.	<ul style="list-style-type: none"> • Income limits vary by county.
Idaho	Idaho Code Ann. § 63-701 - § 63-710	The program could reduce property taxes by \$250 to \$1,500 on applicant's home and up to one acre of land.	<p>To qualify for property tax relief, applicants must fit one of the status requirements below:</p> <ul style="list-style-type: none"> • Must be 65 or older. • widow(er) • blind • a former prisoner of war or hostage • a veteran with a service-connected disability. • or be totally disabled • fatherless or motherless child under 18 years of age.



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			Applicant's income must be \$33,870 or less.
Iowa	Iowa Code §§ 425.16 – 425.40	Iowa offers a property tax credit for homeowners or rent reimbursement to eligible applicants. Applicants must meet household income requirements and be 65 or older or totally disabled.	<ul style="list-style-type: none"> • adjusted gross income of \$16,499.99 or less or • Over 65 or person over 23 who lives in the state at the time the original claimant applied for the exemption
Kansas	K.S.A. § 79-4501 - §79-4531	The refund is 75% of the 2021 general property tax paid or to be paid. The 2021 property tax consists of the 1st half which is due December 20, 2021, and the 2nd half which is due May 10, 2022. The 2021 property tax is the total of both the 1st and 2nd half taxes.	<ul style="list-style-type: none"> • Kansas resident all of 2023 • Owned and occupied a home in Kansas during 2023, • Aged 65 years or older for all of 2023 (born before January 1, 1956) and • "Household income" of \$50,000 or less in 2023, and • House cannot be valued at more than \$350,000.
Maine		Taxpayers may receive a portion of the property tax or rent paid during the tax year on the Maine individual income tax return whether they owe Maine income tax or not. If the credit exceeds the	<ul style="list-style-type: none"> • Were Maine residents during any part of the tax year • Owned or rented a home in Maine during any part of the tax year and lived in that
Maine			



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		<p>amount individual income tax due for the tax year, the excess amount of credit is refunded to the applicant.</p> <p>The state offers a local option for property tax relief. Municipalities may elect to provide additional tax relief to homestead residents. The program must provide benefits for owners and renters of homesteads, and they must calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their incomes</p>	<p>home during the year as a primary residence.</p> <ul style="list-style-type: none"> • Paid property tax or rent on the primary residence in Maine during the tax year. • Meet certain income and property tax and/or rent paid limitations during the tax year. • Are not married filing separately. <ul style="list-style-type: none"> ○ The minimum age cannot be less than 62.
<p>Maryland</p>		<p>Maryland has developed a program which allows credits against the homeowner's property tax bill if the property taxes exceed a fixed percentage of the person's gross income. The credit is based on the amount by which the property taxes exceed a percentage of your income according to the following formula: 0% of the first \$8,000 of the combined</p>	<ul style="list-style-type: none"> • Applicants must own or have legal interest in the property. • The property must be their principal residence where they live at least 6 months of the year. • Applicants net worth, not including the value of the property on which they are seeking the credit or any



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		household income; 4% of the next \$4,000 of income; 6.5% of the next \$4,000 of income; and 9% of all income above \$16,000.	<p>qualified retirement savings or Individual Retirement Accounts, must be less than \$200,000.</p> <ul style="list-style-type: none"> • Combined gross household income cannot exceed \$60,000.
Massachusetts	Mass. Gen. Laws. ch 62, § 6(k)	Senior citizens (65 or older by December 31 of the tax year), may be eligible to claim a refundable credit on their Massachusetts personal income tax return. The Circuit Breaker tax credit is based on the actual real estate taxes or rent paid on the Massachusetts residential property. Applicants must own or rent and occupy as their principal residence.	<ul style="list-style-type: none"> • Applicants must be a Massachusetts resident or part-year resident. • Must be 65 or older by December 31 of the tax year. • Must file a Schedule CB with Massachusetts personal income tax return. • Must own or rent residential property in Massachusetts and occupy it as their primary residence. • For tax year 2023, total Massachusetts income doesn't exceed: <ul style="list-style-type: none"> \$69,000 for a single individual who is not the head of a household. \$86,000 for a head of household. \$103,000 for married couples filing a joint return. • Homeowners property tax payments, together with half



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			<p>of water and sewer expense, must exceed 10% of total Massachusetts income for the tax year.</p> <ul style="list-style-type: none"> • For renters, 25% of their annual Massachusetts rent must exceed 10% of their total Massachusetts income for the tax year. • The assessed valuation of the homeowner's personal residence as of January 1, 2022, before residential exemptions but after abatements, cannot exceed \$912,000. • The Schedule CB must be completed within 3 years from the last day for filing the return, without regard to any extension of time to file.
<p>Michigan</p>	<p>Mich. Comp. Laws § 206.520 - § 206.522</p>	<p>The State of Michigan helps pay some property taxes for qualified Michigan homeowners or renters.</p> <p>Michigan offers an alternate credit to renters who are 65 or older whose rent</p>	<ul style="list-style-type: none"> • Applicants must own or have been contracted to pay rent and occupied a Michigan homestead for at least 6 months during the year on which property taxes and/or service fees were levied. Homeowners taxable value



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		is more than 40% of their total household resources.	<p>was \$143,000 or less (unless unoccupied farmland)</p> <ul style="list-style-type: none"> • Total household resources were \$63,000 or less (part year residents must annualize total household resources to determine if a credit reduction applies) • Total household resources do not consist solely of payments received from the Michigan Department of Health and Human Services
Minnesota		<p>Minnesota offers a Homestead credit refund for homeowners. They offer two types of refunds:</p> <p><u>A regular refund:</u> It is based on your income and property taxes.</p> <p><u>A special refund:</u> is based on how much your property tax increased</p>	<p><u>Regular Refund</u> Must have owned and lived in their home on January 2, 2023 Household income for 2022 was less than \$128,280.</p> <p><u>Special Refund</u> Must have owned and lived in the same home on January 2, 2022, and on January 2, 2023 The applicant's home's net property tax increased by more than 12% from 2022 to 2023. The net property tax increase was at least \$100. The increase was not because of improvements made to the property.</p>



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<p>Missouri</p>	<p>Mo. Rev. Stat. § 135.010 - § 135.030</p>	<p>The Missouri Property Tax Credit Claim gives credit to certain senior citizens and 100 percent disabled individuals for a portion of the real estate taxes or rent they have paid for the year. The credit is for a maximum of \$750 for renters and \$1,100 for owners who owned and occupied their home. The actual credit is based on the amount of real estate taxes or rent paid and total household income (taxable and nontaxable)</p>	<p>The claimant or their spouse must be</p> <ul style="list-style-type: none">(a) at least 65 years old on or before the last day of the calendar year;(b) a veteran of any branch of the armed forces of the United States or the state who became 100% disabled as a result of such service;(c) 100% disabled;(d) have reached the age of 60 on or before the last day of the calendar year and received surviving spouse Social Security benefits during the calendar year. The claimant or spouse must be a resident of Missouri for the entire year. For renters/part-year owners, total household income must be \$27,200 or less. If married filing combined, total household income must be \$29,200 or less. For claimants that owned and occupied the homestead for the entire year, total household income if single must be \$30,000 or less. If married filing combined, total household income must be \$34,000 or less.
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<p>Montana</p>	<p>Mont. Code Ann. § 15-6-301 - § 15-6-302</p>	<p>There is a property tax assistance program that provides graduated levels of tax assistance for the purpose of assisting citizens with limited or fixed incomes. Depending on your marital status and income, the reduction is 80%, 50%, or 30% of the normal tax rate. The income ranges are updated each year for inflation. The benefit only applies to the first \$200,000 of the residence's market value.</p> <p>Montana Disabled Veterans Assistance Program</p> <p>The Montana Disabled Veterans (MDV) Assistance Program helps disabled veterans or their unmarried surviving spouse by reducing the property tax rate on their home. The veteran must have 100% disability from an injury related to service.</p> <p>The MDV reduction is based on income and marriage status.</p>	<ul style="list-style-type: none"> • Own or currently be under a contract to purchase a home or mobile/manufactured home • Live in the home as their primary residence for at least seven months of the year • Have a 2021 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, less than: Single: \$24,607 Married or Head of Household: \$32,810 Include their spouse's income in their 2021 FAGI regardless of whether they are a co-owner of the home. <ul style="list-style-type: none"> • Live in the home as your primary residence for at least seven months of the year • Have a letter from the U.S. Department of Veterans Affairs (VA) showing your current disability status is 100% for a service-connected disability
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		<p>The tax reduction is 100%, 80%, 70%, or 50% of the normal tax rate.</p>	<ul style="list-style-type: none">• Have a 2021 Federal Adjusted Gross Income (FAGI)—excluding capital income or loss—below the threshold: Single: \$56,892 Married or Head of Household: \$65,645 Unmarried Surviving Spouse: \$49,599
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<p>Nebraska</p>	<p>Neb. Rev. Stat. § 77-3501 - § 77-3524</p>	<p>The Nebraska homestead exemption program is a property tax relief program for six categories of homeowners:</p> <ol style="list-style-type: none"> 1. Persons over age 65 2. Veterans totally disabled by a nonservice-connected accident or illness 3. Qualified disabled individuals 4. Qualified totally disabled veterans and their surviving spouses 5. Veterans whose home was substantially contributed to by the department of Veterans Affairs (VA) and their surviving spouses 6. Individuals who have a developmental disability <p>The percent of exemption is determined by 10 brackets for people who fall under any of the other categories listed above. The percentage of relief ranges from 10% to 100% of the assessed value of the homestead.</p>	<ol style="list-style-type: none"> 1. Persons over age 65 2. Veterans totally disabled by a nonservice-connected accident or illness 3. Qualified disabled individuals 4. Qualified totally disabled veterans and their surviving spouses 5. Veterans whose home was substantially contributed to by the department of Veterans Affairs (VA) and their surviving spouses 6. Individuals who have a developmental disability
<p>New Hampshire</p>		<p>The Low & Moderate Income Homeowners Property Tax Relief program lessens the economic burden of the state education property tax for eligible applicants. The tax relief is</p>	<ul style="list-style-type: none"> • Single with adjusted gross income equal to or less than \$37,000; or • Married or head of NH household with adjusted gross



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		dependent on income, property value, and the tax rate.	<p>income less than or equal to \$47,000.</p> <ul style="list-style-type: none"> • Owns a homestead subject to the State Education Property Tax. • Has resided in that homestead on April 1 of the year for which the claim is made.
New Mexico	N.M. Stat. § 7-2-18	New Mexico offers people over the age of 65 and with gross incomes of \$16,000 a property tax rebate. The property tax rebate cannot exceed \$250 or for a married taxpayer filing a separate return, the rebate can't exceed \$125.	<ul style="list-style-type: none"> • Income is \$16,000 or less. • The applicant was 65 or older on the last day of the tax year. • Resident of New Mexico • Present in New Mexico for at least 6 months of the year. • Were not claimed as a dependent of another taxpayer. • Were not an inmate of a public institution for more than 6 month of the year
North Dakota		The Renter's Refund program provides a partial refund on rent for a renter's place of residence or a mobile home lot. Refunds can be up to \$400. If 20% of their annual rent exceeds 4% of their annual income, they will receive a refund for the over payment.	<p>Renter's Refund</p> <ul style="list-style-type: none"> • Not have income that exceeds \$42,000, including the income of a spouse and any dependents, for the calendar year preceding the assessment date. There is no asset limitation for renters.



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			<ul style="list-style-type: none"> • Have annual rent payments that are a certain percentage of income. If 20% of annual rent exceeds 4% of annual income, renters will receive a refund for the over payment.
North Dakota	N.D. Cent. Code § 57-02-08.1 - 57-02-08.2	People 65 and over and people with a total disability are eligible for a property tax credit. The credit amount is dependent on the applicant's income.	<ul style="list-style-type: none"> • 65 or over or have a permanent and total disability. • Value of assets including the value of the homestead cannot exceed \$500,000 • Income cannot exceed \$42,000
Oklahoma	68 O.S. § 2904 - 2911	The claim for credit or refund of property taxes is offered to homeowners whose property taxes exceed a threshold of 1% of income if gross income is \$12,000 or less. The maximum credit offered is \$200.	<ul style="list-style-type: none"> • Head of the household must be 65 years or older or totally disabled. • Income cannot exceed \$12,000 for the previous year
Pennsylvania	2006 Pa. Act 1, P.L. 1873 §1301 - §1313	The property tax/rent rebate program is available to age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The maximum standard rebate is \$650, but supplemental rebates for qualifying homeowners can boost	<ul style="list-style-type: none"> • People age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older all qualify • The income limit is \$35,000 a year for homeowners and \$15,000 annually for renters



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		rebates to \$975. A person's income will determine the rebate that they receive.	
Rhode Island	R.I. Gen. Laws § 44-33-1 ~ § 44-33-19	<p>Homeowners and renters may be eligible for a refundable tax credit. The credit is based on property taxes in excess of income. The maximum amount of relief for homeowners is \$415.</p> <p>For people with income below \$6,000, the credit is the taxes in excess of 3% of income. For people with income between \$6,001 and \$9000, the credit is the taxes in excess of 4% of income. Individuals with income between \$9,001-\$12,000 receive a credit of the taxes in excess of 5%. Individuals with incomes between \$12,001 and \$30,000 receive a credit of the taxes in excess of 6%</p>	<p>To qualify for the property tax relief credit applicants must meet all of the following conditions:</p> <ul style="list-style-type: none"> • must be sixty-five (65) years of age or older and/or disabled. • must have been domiciled in Rhode Island for the entire calendar year 2021. • household income must have been \$30,000.00 or less. • must have lived in a household or rented a dwelling that was subject to property taxes. • must be current on property tax and rent payments due on their homestead for all prior years and on any current installments.
South Dakota	S.D. Codified Laws § 10-6B-1 - § 10-6B-15	The elderly and people with disabilities are eligible for property tax relief. The relief is distributed on a graduated scale based on income.	<ul style="list-style-type: none"> • At least 66 years old, on or before January 1st of the current year or have a disability • income of less than \$14,949 for a single member household or \$10,141 for a



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			<p>multiple member family home.</p> <ul style="list-style-type: none"> • Been a South Dakota resident the entire previous year
South Dakota		<p>A paraplegic person or the un-remarried widow or widower of such a person, and paraplegic veterans may be eligible for exemption of property taxes based on a sliding scale of household income.</p>	<ul style="list-style-type: none"> • Household income must be \$18,000 or less for single filers or \$22,000 or less for joint tax filers. • Veteran who is paraplegic or a person who is paraplegic. • Own and occupy your home
Utah	Utah Code § 59-2-1202 - § 59-2-1209	<p>Qualifying senior citizens or surviving spouses whose income is below a statutorily mandated level (the level changes each year) qualify for the property tax circuit breaker. Applicants are eligible for up to \$1,100 of property tax abatement, the amount is dependent on income. Plus, applicant may qualify for an additional credit equal to the tax on 20 percent of a home's fair market value.</p> <p>Renters are eligible for a refund of up to \$1,061. The refund amount is dependent on income and percentage of rent paid.</p>	<ul style="list-style-type: none"> • The applicant must be 66 years of age as of December 31st of the year for which they are applying. • A widow or widower of any age may qualify. • The applicant must furnish their own financial support for the year and cannot be claimed as a dependent on someone else's tax return. • The applicant must have resided in the state of Utah for the entire calendar year for which they are applying. • Your 2021 total household income was less than \$35,807



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Washington	Wash. Rev. Code § 84.36.379 - 84.36.389	Washington has property tax relief for senior citizens and people with disabilities. The property tax exemption reduces property tax and freezes the taxable value of applicants home the first year they qualify. Depending on the applicant's income, they may be eligible for a partial exemption of the regular levies.	By December 31 of the assessment year, applicants must be any of the following: <ul style="list-style-type: none">• At least 61 years of age.• At least 57 years of age and the surviving spouse or domestic partner of a person who was an exemption participant at the time of their death.• Unable to work because of a disability.• A disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department of Veterans Affairs at the 100% rate for a service-connected disability<ul style="list-style-type: none">• Must own their home by Dec. 31st of the assessment year. A home jointly owned by a married couple, registered domestic partners, or co-tenants is considered wholly owned by each joint owner. Only one owner must meet the age or disability requirements.
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			<ul style="list-style-type: none"> • Must occupy their home at least 6 months of the assessment year. • Combined disposable income cannot exceed the county's income threshold which is the greater of \$40,000 or 65% of the county median household income.
West Virginia		<p>People whose property taxes exceeded 4% of their income are eligible for the Homestead Excess Property Tax Credit. The maximum credit cannot exceed \$1,000.</p>	<ul style="list-style-type: none"> • Property taxes paid must exceed 4% of applicant's income. • Income is \$40,770 or less for one person. The income limit increases with each additional person living in a household.
Wisconsin		<p>Wisconsin offers a homestead tax credit. People with incomes \$24,680 or less are eligible for the credit and the maximum credit available is \$1,168.</p>	<ul style="list-style-type: none"> • Legal resident of Wisconsin for the entire year. • 18 years of age or older. • Applicant has less than \$24,680 in household income for 2022.



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Homestead Exemption by State

State	Homestead Exemption
Alabama	<p>People with disabilities regardless of age are eligible for a 100% exemption of assessed value from state, county, and city ad valorem taxes.</p> <p>Incompetent veterans are exempt from ad valorem taxes, not to exceed \$3,000.</p> <p>Homeowners under the age of 65 who own and live on their property are eligible for an exemption of \$4,000 of assessed value.</p> <p>Veterans and surviving spouses of veterans who do not remarry and remain at the property are exempt 100% from ad valorem taxation.</p> <p>Incompetent veterans are exempt from ad valorem taxes, not to exceed \$3,000.</p>
Alaska	<p>Alaska has a mandatory tax exemption on the first \$150,000 of assessed value of a primary residence belonging to a person 65 or older or a veteran with a service-connected disability of 50% or more.</p> <p>Municipalities may elect to offer additional exemptions up to \$50,000 of a primary residence and can increase the senior citizen/disabled veteran exemption in excess of the first \$150,000.</p>
Arizona	<p>Widows, widowers, people with total disabilities, and veterans with a disability are eligible for a property tax exemption on up to \$28,459 of assessed value of their property. People with children under the age of 18 can have incomes up to \$41,870.</p>
Arkansas	<p>Veterans who are disabled and widowed spouses who have not remarried are exempt from all state property taxes.</p>



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California	<p>The first \$7,000 of assessed property value may be exempt from taxes. The home must have been owned by the applicant by January 1st of the previous year and be their primary residence.</p> <p>Veterans with disabilities are eligible for exemption of the first \$147,535 of their property's value. If the veteran's income does not exceed \$66,251, the first \$221,304 of property value is tax exempt</p> <p>Veterans are eligible for tax exemptions on property valued at no more than \$5,000. If married, the couple may not own property worth more than \$10,000. In addition, the claimant must have lived in California on the lien date, January 1.</p>
Colorado	<p>Seniors 65 and older who have owned their home for the past 10 years are eligible for a property tax exemption equal to 50% of the home's first \$200,000 in value.</p> <p>Veterans with disabilities are eligible for a property tax exemption equal to 50% of the home's first \$200,000 in value. To be eligible they must have owned the home by January 1st of the year in which they are applying to be exempted</p>
Connecticut	<p>People with permanent and total disabilities are eligible for up to \$1,000 of property tax exemption. There are no income requirements but there is a minimum age of 18.</p> <p>Veterans, who have ninety (90) days of wartime service, including Merchant Marines who served during WWII, are eligible for a \$1,500 exemption for property tax purposes (e.g., real estate property or automobiles).</p> <p>People who are blind are eligible to receive an exemption of \$3,000 from assessed value.</p> <p>Veterans with a disability are eligible for additional property tax exemptions. The amount varies by municipality.</p>



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Delaware	Homeowners age 65 or over are eligible for a tax credit against regular school property taxes of 50 percent (up to \$500). This credit may only be used against property taxes on a primary residence.
DC	Senior citizens and people with disabilities are eligible for a 50% reduction in property tax. Income must be less than \$149,400
	People over the age of 65 or people with disabilities are eligible for the homestead deduction which reduces property assessed value by \$84,000 before computing the yearly tax liability.
Florida	Florida property owners who use property as their permanent residence are exempt from property taxes up to an assessed value of \$25,000,
	<p>Veterans who are residents of Florida, and who are disabled to a degree of 10% or more because of misfortune or while serving during wartime may be entitled to a \$5,000 reduction in his or her property's assessed value.</p> <ul style="list-style-type: none"> • Veterans who are Florida residents and were honorably discharged with a service-related total and permanent disability may be eligible for a total exemption from ad valorem taxes on property they own and use as their homesteads. If they meet certain requirements, veterans 65 or older who are partially or totally permanently disabled may receive a discount on the assessed value of property that they own and use as homesteads.
	A member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard may receive an exemption if he or she was deployed during the previous calendar year outside the continental United States, Alaska, and Hawaii in support of a designated operation. The percent of the taxable value that is exempt for the



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	<p>current year corresponds to the percent of time during the previous year when the service member was deployed.</p> <p>People with disabilities are 100% exempt from property tax. Property to the value of \$5,000 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation.</p> <p>Real estate used and owned as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state is exempt from taxation.</p> <p>The benefit is an exemption from assessed value. Every owner-occupier in the state is entitled to a \$25,000 exemption on all property taxes levied in counties with tax rolls, including school district taxes, approved by the state, plus an additional exemption up to \$25,000 on assessed value greater than \$50,000 for all levies other than school district levies.</p>
Georgia	<p>People 65 and older can claim a \$4,000 exemption from all county ad valorem taxes if the income of that person and his spouse does not exceed \$10,000 for the prior year. Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act</p> <p>The home of each resident of Georgia that is occupied and used as the primary residence by the owner may be granted a \$2,000 exemption from county and school taxes except for school taxes levied by municipalities and except to pay interest on and to retire bonded indebtedness. The \$2,000 is deducted from the 40% assessed value of the homestead.</p>



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	<p>Any qualifying disabled veteran may be granted an exemption of \$50,000 plus an additional sum from paying property taxes for county, municipal, and school purposes.</p> <p>People 62 and older can claim an additional exemption from ad valorem taxes or educational purposes and to retire school bond indebtedness if the income of that person and his spouse does not exceed \$10,000 for the prior year.</p> <p>Surviving spouses of U.S. service members who were killed in action and have not remarried are eligible for a homestead exemption from all ad valorem taxes in the amount of \$60,000 plus an additional sum that is determined by the U.S. Secretary of Veteran Affairs.</p> <p>Surviving spouses of peace officers and firefighters who have not remarried are eligible for a homestead exemption on the full value of the home.</p>
Hawaii	<p>The basic home exemption for homeowners under the age of 60 is \$40,000.</p> <ul style="list-style-type: none"> • The basic home exemption for homeowners 60 to 69 years of age is \$80,000. • The basic home exemption for homeowners 70 years of age or over is \$100,000. <p>In addition to the basic exemption amount, an additional exemption of 20 percent of the assessed value of the property is also applied to reduce the net taxable value. The amount of the additional exemption is not to exceed \$80,000</p>
Idaho	<p>If you own and occupy a home (including manufactured homes) as your primary residence, you could qualify for a homeowner’s exemption for that home and up to one acre of land. The homeowner’s exemption will exempt 50% of the value of your home and up to one acre of land (2022 maximum: \$125,000) from property tax.</p>



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	<p>if you're an Idaho resident, homeowner, and qualified veteran with a 100% service-connected disability. The program could reduce the property taxes on your home and up to one acre of land by as much as \$1,500.</p>
<p>Illinois</p>	<p>Illinois offers a homestead exemption for homeowners. The amount of exemption is the increase in the current year's equalized assessed value up to \$10,000, depending on the county in which the home is located. For taxable years 2023 and thereafter, the maximum reduction is \$10,000 in counties with 3,000,000 or more inhabitants, \$8,000 in counties that are contiguous to a county of 3,000,000 or more inhabitants, and \$6,000 in all other counties.</p> <p>People over the age of 65 who own their home are eligible for a homestead exemption of up to \$8,000, the amount varies on the county where the home is located. Beginning in 2023 and thereafter, the maximum reduction is \$8,000 in Cook County and counties contiguous with Cook County, and \$5,000 in all other counties.</p> <p>People with disabilities are eligible for an exemption of up to \$2,000 of equalized assessed value.</p> <p>Veterans with disabilities who live in specialized housing can qualify for an exemption up to \$100,000 on the assessed value for certain types of housing owned and used exclusively by a veteran with a disability in which federal funds have been used for the purchase or construction of specially adapted housing. Veterans of World War 2 are eligible for the homestead exemption regardless of disability.</p> <p>Veterans returning from active duty are eligible for a \$5,000 reduction in equalized assessed value on their primary home.</p>



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	<p>Veterans with disabilities qualify for an annual reduction in equalized assessed value (up to \$250,000) on the primary residence occupied by a qualified veteran with a disability. The annual reduction amount is dependent on the degree of disability. Veterans with a disability of 70% or more are completely exempt from taxation.</p>
	<p>Homesteads rebuilt after a natural disaster are eligible for an exemption equal to the equalized assessed value (EAV) of the residence in the first taxable year for which the taxpayer applies for an exemption minus the EAV of the residence for the taxable year prior to the taxable year in which the natural disaster occurred.</p>
<p>Indiana</p>	<p>Homeowners are eligible for a homestead deduction of either 60% of their property's assessed value or a maximum of \$48,000, whichever is less.</p>
	<p>People over 65 may qualify for a reduction in their home's assessed value of \$14,000 or half the assessed value, whichever is less. Gross income of the owner must be no more than \$30,000 or no more than \$40,000* if filing joint returns. The assessed property value cannot exceed \$240,000 *Income thresholds are adjusted annually by an amount equal to the percentage cost of living increase applied to social security benefits.</p>
	<p>People who are blind or have disabilities are eligible for a deduction that lowers the assessed value of their property by \$12,480 or the amount of their assessment, whichever is less. Applicants must have a gross taxable income of less than \$17,000.</p>
	<p>Veterans and their surviving spouses may be eligible for reductions on their property taxes. Veterans who are totally disabled are eligible for a reduction of \$14,000 or the amount of their property tax assessment, whichever is less. The</p>



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	combined assessed value of real estate and person property cannot exceed \$200,000.
	Veterans who are 62 years or older and have a disability rating of at least 10% are eligible for an additional deduction of \$14,000. Their property must have an assessed value less than \$240,000.
Iowa	Homeowners in Iowa are eligible for a property tax credit equal to the actual tax levy on the first \$4,850 of actual value.
	Qualified veterans are eligible for an exemption of up to \$2,778 in taxable property value.
Kansas	People over the age of 65 who have a household income of \$22,000 or less in 2022 and homes were valued at \$350,000 or less are eligible for a refund equal to 75% of 2022 general property tax paid or to be paid.
	The homestead refund is available to homeowners whose income was \$37,750 or less and meet one of the requirements listed below: <ul style="list-style-type: none"> • Applicant was born before Jan. 1, 1967; OR • blind or totally and permanently disabled all of 2022, regardless of age; OR • had a dependent child who lived with the applicant the entire year who was born before January 1, 2022, and was under the age of 18 the entire year
	Homeowners are eligible for an exemption on the first \$20,000 of appraised value from the statewide portion of the school levy.
Louisiana	Homeowners are eligible for exemption from state, parish, and special ad valorem taxes on \$7,500 of the assessed valuation. The exemption applies to the assessed value of the home which is equal to 10% of the fair market value.
	The surviving spouse or former spouse of military or first responders killed in action are eligible for exemption from state, parish, and special ad valorem taxes on \$7,500 of the assessed valuation



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	Parishes offer a homestead exemption to veterans with disabilities. The amount varies based on the degree of disability. There is a tax exemption of up to 100% for totally disabled veterans.
Maine	Residents of Maine are eligible for a homestead exemption of up to \$25,000 in the value of their home.
	Veterans who served during a war period and are 62 or older or are receiving 100% disability as a veteran or became disabled while serving is eligible for an exemption of \$6,000. The exemption is also available for the unmarried widow or widower or minor child of a qualifying veteran.
	Veterans who are paraplegic and reside in specially adapted housing are eligible for an exemption of \$50,000.
	Maine residents who are blind receive a property tax exemption of \$4,000.
Maryland	Veterans with permanent and total service-connected disabilities are eligible for property tax exemption
	People who are blind and own their home are eligible for an exemption of \$15,000 of the property's assessed value. Surviving, unmarried widow(ers) can continue receiving the exemption.
Massachusetts	Seniors, surviving spouses, and minor children of deceased parents are eligible for a \$175 credit on the property tax bill or a \$2,000 exemption of taxable property value, whichever is greater.
	<p>Veterans who reside in Massachusetts are eligible for a property tax exemption. The amount is dependent on various factors.</p> <p>Veterans who are:</p> <ul style="list-style-type: none"> • 10% (or more) service-connected disabled • Purple Heart recipients • Gold Star mothers and fathers; • Or surviving spouses who do not remarry.



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	<p>are eligible for a \$400 tax exemption.</p> <p>Veterans who meet the following status:</p> <ul style="list-style-type: none"> • Loss or loss of use of one hand above the wrist, or one foot above the ankle or one eye; • Congressional Medal of Honor; • Distinguished Service Cross; • Navy Cross or Air Force Cross <p>Qualify for an exemption of \$750.</p> <p>Veterans who meet the following statuses are eligible for an exemption of \$1,250:</p> <ul style="list-style-type: none"> • Loss or loss of use of both hands or both feet; • Loss or loss of use of one hand and one foot as described above; • Loss or loss of use of both eyes (blind). <p>Veterans who are 100% disabled are eligible for a \$1,000 tax exemption.</p>
	<p>People 65 and over are eligible for a \$700 exemption</p>
	<p>People who are legally blind are allowed a \$2,200 tax exemption.</p>
	<p>People who do not have the means to pay their taxes because: 1)they were called into active military service, or (2) are older and have a physical or mental illness, disability or impairment, may receive a partial or full exemption at the discretion of the assessors.</p>
<p>Michigan</p>	<p>Property owners who are experiencing financial hardship may qualify for full or partial property tax exemption. Localities must establish total household income limits to approve or deny applications.</p>



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	<p>Michigan homeowners who live in their home as a principal residence qualify for an exemption from taxes levied by the local school district</p> <p>Veterans who are disabled are eligible for a 100% exemption from property taxes.</p>
Minnesota	<p>Veterans with a disability may qualify for a market value exclusion of \$150,000 or \$300,000, depending on the degree of their disability. Surviving spouses also qualify for the exemption.</p> <p>Residents of Minnesota are eligible for the Homestead Market Value Exclusion which reduces the taxable market value for their property if it has a value of less than \$413,800.</p> <p>For homesteads valued at \$76,000 or less, the exclusion is 40% of the market value, creating a maximum exclusion of \$30,400. The exclusion is reduced as property values increase and phases out for homesteads valued at \$413,800 or more.</p>
Mississippi	<p>Eligible taxpayers may qualify for an exemption from all ad valorem taxes assessed to property, limited to the first \$7,500 of assessed value. The limit is set to \$300 of actual exempted tax dollars.</p> <p>People 65 and over or who are disabled are exempt from all ad valorem taxes up to \$7,500 of assessed value.</p> <p>Veterans who are disabled are eligible for a full exemption from the assessed value of their homestead. Surviving unmarried spouses continue to qualify for the exemption.</p>
Montana	<p>People who own their homes and have land value that is disproportionately higher than the value of their home and other improvements on their land can apply for property tax assistance. The benefit is equal to the portion of the property owner's land value that is in excess of 150% of the Department of Revenue's appraised market value of the home.</p>
Nebraska	<p>1. People who are over the age of 65.</p>



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	<ol style="list-style-type: none"> 2. Veterans who are disabled by a nonservice related injury. 3. People who are disabled. 4. People who have developmental disabilities. <p>All of the above qualify for a homestead exemption but have to fall within established income limits. The homestead exemption amount varies from 10%-100% of the home's value. The maximum exempt amount is the taxable value of the homestead up to \$40,000 or 100% of the county's average assessed value of single family residential property, whichever is greater. The maximum assessed value of the homestead is \$95,000.</p>
	<ul style="list-style-type: none"> • Veterans who are totally disabled and their surviving spouses. • Veterans whose home was substantially contributed to by the department of Veterans Affairs (VA) and their surviving spouses. <p>There is not an income limit for the people who fall in the groups listed above.</p>
Nevada	<p>People who are blind are eligible for a homestead exemption of up to \$4,620 of assessed valuation</p> <p>Veterans in Nevada are eligible for a tax exemption of \$3,080 of assessed valuation.</p> <p>Surviving spouses are eligible to receive a tax exemption equal to \$1,540 of assessed valuation of their property. Surviving spouses of people who were blind qualify for a tax exemption equal to \$6,160 of assessed valuation Or \$4,620 if they are the surviving spouse of a veteran.</p> <p>Veterans who are disabled and their surviving spouses may qualify for a tax exemption from the assessed value of their property. The tax exemption from the assessed value of their property is determined based on three tiers: Veterans with a 100% disability: \$30,800</p>



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	<p>Veterans who are 80%-99% disabled: \$23,100. Veterans who are 60%-79% disabled: \$15,400</p>
New Hampshire	<p>People who are deaf or severely hearing impaired are exempt from taxes on the assessed value of their home to the value of \$15,000. The city or town determines the income limits for qualifying applicants. The income limit set for a single person can be no less than \$13,400 of \$20,400 for a married person.</p>
	<p>People who are elderly are eligible for a property tax exemption. Local governments determine the income limits to qualify for the exemption, they can be no less than \$13,400 for a single person or \$20,4000 for a married person. The city or town establishes the net asset value a person can own to qualify for the exemption. That amount cannot be less than \$35,000</p>
	<p>People who are blind are exempt from the assessed value of their home, up to \$15,000.</p>
	<p>People who are disabled are exempt from property tax. The amount of the exemption is determined by local governments. Local governments determine the income limits to qualify for the exemption, they can be no less than \$13,400 for a single person or \$20,4000 for a married person.</p>
New Jersey	<p>Veterans who are disabled and their surviving spouses are eligible for a 100% property tax exemption</p>
	<p>The Affordable New Jersey Communities for Homeowners and Renters provides property tax relief to residents who own or rent their main home and meet income limits, \$250,000 for homeowners and \$150,000 for renters.</p> <ul style="list-style-type: none"> • You are a New Jersey Resident • You own and occupy your home or have rented your home since October 1, 2019



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New Mexico	Residents of New Mexico who are the head of household are eligible for an exemption of up to \$2,000 of the taxable value of their home
	Veterans and their unmarried surviving spouses are eligible for a property tax exemption of up to \$4,000
	Veterans who are disabled are eligible for a 100% property tax exemption
New York	People 65 and older who meet certain income thresholds are eligible for up to 50% property tax exemption. The property tax reduction amount is determined by local governments. Local governments also have the option of providing additional benefits to seniors who do not meet the income thresholds. If the income is below: <ul style="list-style-type: none"> • \$55,700 they are eligible for a 20% exemption • \$57,500 for a 10% exemption, or • \$58,400 for a 5% exemption
	People who have a disability are eligible for a reduction of up to 50% in the assessed value of their home. Local governments set income limits for applicants. Local governments can offer property tax exemptions of less than 50% to people with disabilities who have incomes greater than \$50,000. Under this option, qualifying persons may receive a 5% exemption if their income is below \$58,400.
	Homeowners with income less than \$250,000 are eligible for the STAR program. The program exempts people from school taxes on the first \$30,000 of a home's value.
	Veterans are eligible for an exemption of \$7,500 of assessed value on their homes. Veterans who are seriously disabled are completely exempt from property taxes.
	There is an alternative veteran's exemption that applies to veterans who served on active duty during:



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- The Persian Gulf Conflict
- Vietnam War
- Korean War
- World War II

Additionally, veterans who received did not serve during the wars listed above but have receive any of the medals below, may qualify for an exemption:

- an Armed Forces expeditionary medal,
- a Navy expeditionary medal,
- a Marine Corps expeditionary medal,
- a Global War on Terrorism expeditionary medal, or
- an Inherent Resolve Campaign Medal.

The exemption reduces the assessed value of veterans primary residence before the tax rate is applied. There are three levels of benefits:

- 15% of assessed value for veterans who served during a period of war
- Additional 10% for veterans who served in a combat zone
- Additional benefit for disabled veterans (equal to one-half of their service-connected disability rating).

Counties are responsible for setting the maximum benefit available to applicants and the amount varies from county to county.

Members of the clergy are eligible for school district and general municipal tax exemption up to \$1,500 of their residential property's assessed value

Volunteer firefighters and ambulance workers are eligible to receive a property tax exemption of up to 10%. It is up to municipalities to determine the exact amount of property tax exemption that they offer.



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<p>North Carolina</p>	<p>Residents over the age of 65 and people who are disabled are exempt from property taxes equal to \$25,000 or 50% of the appraised value of the residence, whichever is greater. Applicants' income cannot exceed \$33,800.</p>
	<p>Veterans who are disabled or their surviving, unmarried spouse can qualify for a property tax exemption of up to \$45,000 of the appraised value of their home</p>
<p>North Dakota</p>	<p>Veterans who are disabled are eligible for a property tax credit of up to \$8,100. The amount of the credit is dependent on the degree of disability.</p>
	<p>People over the age of 65 or people with permanent or total disability are eligible for the Homestead Property Tax Credit. Income cannot exceed \$42,000 and assets cannot exceed \$500,000.</p>
	<p>People over the age of 65 or people with permanent or total disability are eligible for the Renters Refund. Refunds vary based on income. Not have income that exceeds \$42,000, including the income of a spouse and any dependents, for the calendar year preceding the assessment date. There is no asset limitation for renters. If 20% of annual rent exceeds 4% of an applicant's annual income, they will receive a refund for the over payment.</p>
<p>Ohio</p>	<p>People 65 and older and people who are permanently or totally disabled are eligible for an exemption of up to \$25,000 of the market value of their home.</p>
	<p>Veterans who are disabled are eligible for an exemption of \$50,000 of the market value of their home.</p>
<p>Oklahoma</p>	<p>Oklahoma residents are eligible for a homestead exemption of \$1,000 of their properties assessed valuation.</p>



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	<p>Veterans who are disabled are eligible for a 100% property tax exemption.</p> <p>People whose income is \$25,000 or less are eligible for an additional \$1,000 from their assessed valuation.</p>
Oregon	<p>Veterans who are disabled and their surviving spouses are eligible for property tax exemptions of \$24,793 or \$29,753, if their disability is service-connected, of their property's assessed value. The exemption amount increases by 3% each year.</p> <p>Active-duty military members are eligible for a property tax exemption of up to \$60,000. Beginning 1 July 2006, the amount of the exemption is increased by 3% each year.</p>
Pennsylvania	<p>Pennsylvania residents are eligible for an exemption from a portion of the value of their property. The exemption is only offered in jurisdictions that approve an additional local income tax increase.</p> <p>Veterans who are blind, paraplegic, have lost two or more limbs, or have a total or permanent service-connected disability are eligible for total property tax exemption.</p>
Rhode Island	<p>Veterans and their surviving spouses are eligible for property tax exemption. The amount varies by town. Permanently disabled veteran and their surviving spouses are eligible for full property tax exemption. Gold Star parents qualify for a \$3,000 tax exemption. Veterans who are totally disabled and received assistance in getting "specially adapted housing" are eligible for a \$30,000 property tax benefit.</p> <p>People who are visually impaired are eligible for a property tax exemption of up to \$6,000 of assessed value. Some towns offer different exemptions.</p>
South Carolina	<p>People who are paraplegic or hemiplegic are eligible for property tax exemption of up to one acre.</p>



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	<p>Veterans who are disabled, former law enforcement officers with a disability, and former firefighters with a disability are eligible for a full property tax exemption.</p> <p>People over the age of 65, people who are blind, and people with a total disability are eligible for an exemption on the first \$50,000 fair market value of their home.</p> <p>Homeowners are eligible for a full exemption of property taxes for imposed for school operating costs.</p>
South Dakota	<p>Veterans who are paraplegic or disabled are eligible for a property tax exemption on the first \$150,000 of their homes value.</p>
Texas	<p>Property owners qualify for a \$40,000 school district homestead exemption. People 65 and older and people with disabilities qualify for an additional \$10,000 homestead exemption.</p> <p>Veterans with a disability qualify for a partial property tax exemption. The amount of the exemption is based on their disability grading which is determined by the U.S. Veteran's Administration.</p>
Utah	<p>Homeowners who live in their primary residence at least 183 days qualify for a property tax exemption of 45% of their homes fair market value.</p> <p>People who are blind are eligible for a tax exemption of up to \$11,500 of taxable property value.</p>
Vermont	<p>Qualifying homeowners are eligible for up to \$8,000 in property tax credit.</p> <ul style="list-style-type: none"> •Applicant's property qualifies as a homestead and have filed a Homestead Declaration for the current year's grand list. •Have lived in Vermont for the full prior calendar year.



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	<ul style="list-style-type: none"> • Were not claimed as a dependent of another taxpayer. • Have the property as their homestead as of April 1. • Applicant meets the household income criteria (see form for current year income limit). The maximum household income for 2022 is \$134,800 <p>Veterans who fit any of the categories below are eligible for a \$10,000 minimum property tax exemption.</p> <ul style="list-style-type: none"> • Disability compensation for 50% or higher disability or • Non-Service-connected pension (“improved pension”) or • Military retirement pay for a permanent medical military retirement
Virginia	<p>People over the age of 65 and people with disabilities are eligible for a property tax exemption equal to the portion of the tax which represents the increase in tax liability since the year the taxpayer reached the age of 65 or became disabled.</p> <p>Veterans with a 100% disability are eligible for a full property tax exemption.</p> <p>Surviving spouses of members of the armed forces killed in action are eligible for a full exemption from property taxes.</p> <p>Localities can offer property tax exemption to the surviving spouses of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty</p>
West Virginia	<p>People over the age of 65 or people who are disabled are exempt from taxes on the first \$20,000 of their homes assessed value</p>
Wisconsin	<p>Homeowners may qualify for a property tax credit. The amount of the credit is dependent on the funds collected from lottery and gaming</p>



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	<p>proceeds. Based on available funds and the number of properties that qualify, the Department of Revenue determines a maximum credit value (MCV). The credit amount for each qualifying property is then calculated by multiplying the MCV (or the actual value of the property if that value is less than the MCV) by the applicable school tax rate. This is the amount of credit provided for that property.</p>
Wyoming	<p>Veterans are eligible for a property tax exemption of up to \$6,000 of assessed value.</p>