

STATE	NOTES	CITATION(S)
Alabama	Exempts property (up to a value of \$3000) of all "incompetent veterans", defined as those who have been rated totally and permanently disabled by reason of insanity by the veterans' bureau and for whom a guardian has been appointed; exempts the home acquired by any veteran under the provisions of 38 U.S.C.A. Chapter 12 (the federal program assisting disabled veterans needing specially adapted housing) which is owned and occupied by the veteran	Code of Ala. §§ 40-9-1(17), 40-9-20
Alaska	Exempts the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by a qualified disabled veteran whose disability was incurred or aggravated in the line of duty and whose disability has been rated as 50 percent or more by the military service or the U.S. Department of Veterans Affairs	Alaska Stat. § 29.45.030(e)
Arizona	Exempts \$3000 for a disabled individual (note: not limited to veterans) if the total assessment does not exceed \$20,000	A.R.S. §42-11111
Arkansas	Exempts disabled veterans who receive special monthly compensation by the Department of Veterans Affairs for the loss (or loss of use) of one or more limbs, total blindness in one or both eyes, or for service-connected 100 percent total and permanent disability, from payment of all state taxes on the homestead and personal property owned by the disabled veteran	A.C.A. § 26-3-306(a)(1)
California	Exempts up to \$5,000 (\$10,000 if married) of property if that property belongs to a veteran with a service-connected disability; exempts the first \$100,000 (adjusted for inflation) of the assessed value of the primary residence of a disabled veteran who is blind in both eyes, lost the use of two or more limbs, or 100 percent disabled as a result of service-related injury or disease, or the first \$150,000 (adjusted for inflation) of assessed value if the disabled veteran's household income does not exceed \$40,000 (adjusted for inflation)	Cal. Const. art. XIII, § 3; Cal. Rev & Tax Code § 205.5
Colorado	Exempts 50 percent of the first \$200,000 of actual value of real property owned and occupied by a veteran who is 100 percent disabled as a result of a service-connected disability	Colo. Const. art. X, § 3.5

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Connecticut	Exempts \$10,000 on the homestead for a veteran who lost (or lost the use of) two or more limbs or is totally blind as a result of service-related injuries \$5000 for a veteran who lost one limb because of service-related injuries, and \$1500 to \$3000 for veterans who have been rated as having a disability of 10 percent or more (with the amount based on a sliding scale dependent on level of injury and age); the exemption doubles if the disabled veteran's income does not exceed \$14,000 (if single with less than 100 percent disability), \$16,000 (if married with less than 100 percent disability), \$18,000 (if single with 100 percent disability), or \$21,000 (if married with 100 percent disability), and the exemption increases by 50 percent if income exceeds the specified level	Conn. Gen. Stat. §§ 12-81(19)(20)(21), 12-81g
Delaware	none	
District of Columbia	Reduces property tax by 50 percent for a disabled individual (note: not limited to veterans) if the federal adjusted gross income of everyone in the household is less than \$127,100	cannot access LexisNexis to confirm language, although it appears to be DC Code § 47-1002; http://otr.cfo.dc.gov/page/homestead-senior-citizen-deduction
Florida	Exempts 100 percent of any real estate owned and used as a homestead by a veteran with a service-connected total and permanent disability or who is confined to a wheelchair as a result of their service; exempts \$5,000 for a veteran who has been disabled 10 percent or more by misfortune or while serving during a period of wartime service	F.S. §§ 196.081, 196.091, 196.24
Georgia	Exempts the maximum amount which may be granted to a disabled veteran under federal law (\$60,000 plus an index factor) for a veteran with 100 percent permanent and total service-connected disability, loss or loss of use of both legs, blindness with the loss of one or more limbs, or loss of limbs plus other injury requiring the veteran to use a wheelchair, braces, etc.	cannot access LexisNexis to confirm language, although it appears to be Ga. Code § 48-5-48; http://veterans.georgia.gov/tax-exemptions
Hawaii	Exempts 100 percent of any real property owned and occupied as a home by a veteran who is totally disabled due to service-connected injuries	HRS § 246-29
Idaho	Exempts the lesser of the first \$75,000 of the owner-occupied homestead's market value or 50% of the owner-occupied homestead's market value for a veteran with a service-connected disability of at least 10 percent or who has a pension for nonservice-connected disabilities	Idaho Statutes §§ 63-602G, 63-701

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Illinois	Exempts the first \$100,000 of assessed value of a disabled veteran's homestead if the disability is such that the homestead must be specially adapted; exempts \$5000 for the primary residence (up to a maximum assessed value of \$250,000) of a veteran with a service-connected disability of at least 70 percent, or \$2500 for the primary residence (up to a maximum assessed value of \$250,000) of a veteran with a service-connected disability of between 50 and 70 percent	35 ILCS 200/15-165, /15-169
Indiana	Exempts \$24,960 of the assessed value of real property for a veteran with a service-connected disability of at least 10 percent; exempts \$12,480 of the assessed value of real property for a veteran with a total disability (does not need to be service-connected) or age 62 or older with a disability of at least 10 percent (does not need to be service-connected)	Ind. Code Ann. §§ 6-1.1-12-13, 6-1.1-12-14
Iowa	Exempts 100 percent of the homestead for a veteran with 100 percent service-connected disability or who acquired the home under the provisions of 38 U.S.C.A. Chapter 12 (the federal program assisting disabled veterans needing specially adapted housing)	Iowa Code § 425.15
Kansas	Exempts up to \$700 of property taxes for a veteran with a service-connected, permanent disability of at least 50 percent	K.S.A. §§ 79-4502, 79-4509
Kentucky	Exempts \$36,900 (source: http://www.fayette-pva.com/exemptions) of the homestead assessed value for the primary residence of a veteran with 100 percent service-connected disability	K.R.S. § 132.810
Louisiana	Freezes real property taxes for veterans with a service-connected disability of at least 50 percent	La. Const. art. VII, § 18(G)(1)(a)(i)-(iv)
Maine	Exempts \$6000 of the assessed value for the residence of a veteran with 100 percent disability (service connected or not), or \$50,000 of the assessed value for the specially adapted housing unit of a veteran who acquired the unit under the provisions of 38 U.S.C.A. Chapter 12 (the federal program assisting disabled veterans needing specially adapted housing)	36 M.R.S. § 653(D-1)
Maryland	Exempts 100 percent of property taxes of a dwelling house owned by a veteran with a permanent 100 percent service-connected disability including blindness	Md. TAX-PROPERTY Code Ann. §7-208

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Massachusetts	Exempts the greater of \$2000 of assessed value or \$400 in taxes for the residence of a veteran with at least 10 percent service-related disability; exempts the greater of \$4000 of assessed value or \$750 in taxes for the residence of a veteran with a service-related loss or loss of use of one foot or hand or eye; exempts the greater of \$8000 of assessed value or \$1250 in taxes for the residence of a veteran with a service-related loss or loss of use of both feet or hands (or one each foot and hand) or eyes; exempts the greater of \$10,000 of assessed value or \$1500 in taxes for the residence of a veteran with 100 percent service-related disability and has received assistance to acquire specially adapted housing; exempts the greater of \$6000 of assessed value or \$1000 in taxes for the residence of a veteran with 100 percent service-related disability; exempts 100 percent of assessed value for the residence of a veteran who is a paraplegic as a result of service-related injuries	ALM GL ch. 59, § 5, Clauses 22; 22A; 22B; 22C; 22E; 22F
Michigan	Exempts 100 percent of the assessed value for the homestead of a veteran with a 100 percent service-related disability or has received financial assistance due to disability for specially adapted housing	MCL § 211.7b
Minnesota	Exempts the first \$150,000 of the market value of the homestead for a veteran with 70 percent or more service-connected disability, or \$300,000 of the market value of the homestead for a veteran with 100 percent service-connected disability.	§ 273.13 Subd. 34, Minn. Stats
Mississippi	Exempts 100 percent of the assessed value of a homestead for a veteran with 100 percent service-related disability	cannot access LexisNexis to confirm language, although it appears to be Miss. Code Ann., §§ 27-33-75, 27-33-67; http://www.vab.ms.gov/benefits.pdf
Missouri	Exempts 100 percent of real property of a homestead for a veteran who was a prisoner of war and has a 100 percent service-connected disability; gives a tax credit of \$750 (rental property) or \$1100 (owner-occupied home) for a person (veteran or not) with 100 percent disability	Mo. Const. art. X, § 6; http://mvc.dps.mo.gov/docs/veterans-benefits-guide.pdf , which appears to be found in statute at Mo. Rev. Stat. §§ 135.025, 135.030, 137.106

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Montana	Reduces the property tax rate (based on a percentage relating to income and marital status) on the residence of a veteran with 100 percent service-connected disability	MCA § 15-6-211
Nebraska	Exempts 100 percent of the assessed value for the home of a veteran with 100 percent service-connected disability; exempts 100 percent of the assessed value of a home substantially contributed by the U.S. Department of Veterans Affairs for a veteran who is paraplegic (paralyzed in both legs) or a multiple amputee (both upper extremities, both lower extremities, or one upper and one lower extremity)	R.R.S. Neb. §§ 77-3506, 77-3527
Nevada	Exempts the first \$10,000 of the assessed value on the homestead for a veteran with 60 to 79 percent service-connected disability, the first \$15,000 for a veteran with 80 to 99 percent service-connected disability, or the first \$20,000 for a veteran with 100 percent permanent service-connected disability	NRS § 361.091
New Hampshire	Provides for \$50 property tax credit (or up to \$500 as determined by municipality) for a veteran who terminated from service due to a service-connected disability; provides for \$700 property tax credit (or up to \$2000 as determined by municipality) for a veteran with 100 percent permanent service-connected disability or who is a double amputee or paraplegic due to a service-connected injury; exempts 100 percent for a veteran with 100 percent permanent service-connected disability and who is a double amputee, paraplegic, or has blindness in both eyes as a result of service connection, and who owns a specially adapted homestead acquired with the assistance of the VA	RSA 72:28, 72:35, 72:36-a
New Jersey	Exempts from taxation the dwelling house of a veteran with a service-connected injury resulting in amputation or permanent paralysis of two limbs, blindness, or 100 percent permanent disability	N.J. Stat. § 54:4-3.30
New Mexico	Exempts up to \$4,000 of the taxable value of the property owned by a veteran who has been honorably discharged and served on active duty continuously for ninety days. The property of a veteran with 100% permanent and total service-connected disability is completely exempt.	N.M. Stat. Ann. § 7-37-5, § 7-37-5.1.

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New York	Exempts property equal to 15% of its assessed value for veterans. If the veteran was involved in a combat theater or zone, the property receives an additional exemption equal to 10% of its assessed value. If the veteran has received a service-connected disability, there is an additional exemption equal to one-half of the disability rating multiplied by the assessed value of the property	NY State Real Property Tax Law, Sec. 458-a; New York State Department of Taxation and Finance (RP-458-a-Ins (1/14))
North Carolina	Exempts the first \$45,000 of appraised value for veterans with service-connected permanent and total (100%) disability	N.C. Gen. Stat. § 105-277.1C
North Dakota	Provides a property tax credit applied to the first \$6,750 of taxable value equal to the disability percentage for veterans with a service-connected disability of 50% or greater	N.D. Cent. Code, § 57-02-08.8
Ohio	Exempts \$25,000 of the true value of the property for veterans with permanent total (100%) disability	OH Rev. Code Title 3, Ch. 323.151
Oklahoma	Exempts property tax based on the market value of the homestead for veterans with a 100% permanent service-connected disability	Oklahoma Department of Veterans Affairs http://www.ok.gov/odva/Related_Links/Claims_&_Benefits/ , which appears to be found in O.K. Title 68
Oregon	Exempts up to \$15,000 of the assessed value of the homestead for veterans with at least 40% disability; exempts up to \$18,000 of the assessed value of the homestead for veterans with at least 40% service-connected disability.	ORS § 307.250
Pennsylvania	Exempts all real property taxes for veterans if they are blind, paraplegic, or double or quadruple amputees or have a service-connected disability of total (100%) permanent disability	Pa. Const. Art. 8, § 2(c)
Rhode Island	Exempts up to \$1,000 of the property of veterans who served in the armed forces of the United States during wartime as specified by law. Exempts \$10,000 for veterans with service-connected total disability.	R.I. Gen. Laws § 44-3-4
South Carolina	Exempts the homestead of a veteran who has a service-connected, permanent and total (100%) disability	S.C. Code Ann. § 12-37-220

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South Dakota	Exempts the property of a paraplegic veteran or veteran with loss or loss of use of both lower extremities; Exempts up to \$100,000 of the assessed value for disabled veterans with a permanent and 100% service-connected disability	S.D. Codified Laws § 10-4-24.10, § 10-4-40
Tennessee	Exempts the first \$175,000 of the full market value of the property for veterans who have: (1) paraplegia or permanent paralysis of both legs and lower part of the body or from loss or loss of use of two or more limbs or legal blindness; or (2) 100% permanent total disability	Tenn. Code Ann. § 67-5-704
Texas	Exempts property tax of up to \$12,000 of the assessed value of property if the veteran is (1) 65 years of age or older and has a disability rating of 10%; (2) is totally blind in one or both eyes; or (3) has lost the use of one or more limbs. Veterans with 100% disability receive an exemption of the total appraised value of the property	Tex. Tax Code § 11.22, §11.131
Utah	Exempts property taxes for veterans with more than 10% disability. Maximum exemption is \$252,126 and is based on the percentage of disability	Utah Code Ann. § 59-2-1104
Vermont	Exempts the first \$10,000 of appraised value for veterans with at least 50% disability	32 V.S.A. § 3802 (11)
Virginia	Exempts property taxes for veterans with 100% service-connected, permanent, and total disability	Va. Code § 58.1-3219.5
Washington	Exempts all or a portion - exempt amount is determined by disposable income - of property taxes paid for by veterans with total (100%) service-connected disability	Wash. Rev. Code § 84.36.381
West Virginia	Exempts the first \$20,000 of assessed value for veterans 65 years of age or older who served in active duty or has a total (100%) physical or mental disability	W. Va. Code § 11-6B-3
Wisconsin	Provides a property tax credit for the amount of a property taxes paid by veterans who served on active duty under honorable conditions and has either a service-connected disability rating of 100% or a 100% rating based on individual unemployability	Wis. Stat. § 71.07 (6e) (a)
Wyoming	Exempts up to \$3,000 of assessed value for honorably discharged veterans or disabled veterans with a service-connected disability	Wyo. Stat. Ann. § 39-13-105