

Property Taxes - By Jurisdiction

Executive Summary

PROPERTY TAXES

ANNUAL REPORT EXECUTIVE SUMMARY

August 2019

[Property Taxes – 2019 Short Answer Table](#)

Overview

Although the surveyed jurisdictions' methods of valuing property, assessing property, and levying property taxes vary, all surveyed jurisdictions have some form of property taxation. Real property tax statutes are a fertile legislative area, and many jurisdictions make frequent revisions to several aspects of their real property tax schemes. Since the update of this report in August 2018, more than half of the surveyed jurisdictions revised their laws related to the topics outlined in this survey.

Assessment Rates

Each state's property tax is based on property value. The most common valuation method is to use all or part of the property's fair cash or market value. Thirty-one jurisdictions use this approach. Another common measure of value is a form of actual, true, or just value, which also frequently includes a market analysis. Sixteen jurisdictions use this approach.

The percentage of a property's value that is taxed also varies by jurisdiction. Eighteen jurisdictions simply tax the total assessed value in most cases. Twelve jurisdictions apply a lesser, but equal, percentage of the actual value to obtain an assessed value in all or most cases. Another 18 states divide their property into formal classes, each of which is assessed at a different percentage of its actual value. Other jurisdictions, such as the Virgin Islands and West Virginia, use their formal property classification systems to specify different tax rates for each class.

The most significant change to the laws related to property tax assessments made since August 2018 is Colorado's adjustment of the ratio of assessment for valuation of residential property.

Credits for Specified Classes

Many states provide property tax relief that directly reduces a resident's tax liability. This relief may be in the form of a credit against the property tax, a credit against personal income taxes, a rebate, or a refund. Some jurisdictions also provide property tax deferrals that reduce the tax amounts currently due. The most common tax reductions that are in the form of tax credit to specified classes are as follows:

- 24 jurisdictions provide tax credits related to property taxes or property tax deferrals for qualified disabled residents;
- 31 jurisdictions provide tax credits related to property taxes or property tax deferrals for qualified elderly residents;
- 11 jurisdictions provide tax credits related to property taxes or property tax deferrals for qualified low-income residents (who are not included in other special categories);
- 12 jurisdictions provide tax credits related to property taxes or property tax deferrals for qualified veterans and, in many cases, their surviving spouses; and
- 14 jurisdictions provide general homestead credits instead of, or in addition to, general homestead exemptions.

Many jurisdictions provide credits to other specified classes. For example, Rhode Island provides a credit for historic residences, and West Virginia provides a tax credit for solar energy systems. Some states provide property tax relief after a natural disaster.

During the past year, the most significant changes to the laws providing credits for specified classes occurred in the following jurisdictions:

- Arkansas raised the homestead property credit to \$375;
- California exempted the construction or addition of rain-water capture system from property tax reassessments;
- Colorado adjusted the calculations for property tax and heat/rent rebates and added first responders with permanent occupational disabilities to those eligible to participate in property tax work-off programs;
- Connecticut increased the maximum property tax abatement for first responders;
- beginning in fiscal year 2021, Illinois residents who are granted a general homestead exemption will receive a tax rebate from the Illinois Property Tax Relief Fund created in 2019;
- Maryland expanded the definition of "public service officer" for purposes of the property tax credit; and
- New Jersey enacted a law allowing local governmental units to establish property tax credit for donations made by local residents to charitable funds established by the local unit.

Homestead Exemptions

Homestead exemptions reduce the taxable value of dwellings. The most common exemptions (provided either as a statewide law or as a local government option) are as follows:

- 27 jurisdictions provide homestead exemptions for all or most residents (some, such as Minnesota, simply assess all residential homestead property at a lower rate);
- 31 jurisdictions provide homestead exemptions for qualified disabled residents;
- 30 jurisdictions provide homestead exemptions for qualified elderly residents;
- nine jurisdictions provide homestead exemptions for qualified low-income residents; and
- 41 jurisdictions provide homestead exemptions for qualified veterans or their surviving spouses.

State legislatures frequently revise their property tax exemption laws. The most significant recent changes were as follows:

- Georgia added a municipal homestead tax exemption within certain multi-county municipalities;
- Maryland added "disabled active duty service member" to residents entitled to homestead exemption;
- Michigan enacted provision allowing homestead exemption on a damaged or destroyed vacated residence to continue while owner absent due to repair/rebuilding;
- Connecticut, Indiana, Kentucky, Maine, South Dakota adjusted the amount of various homestead exemptions;
- Rhode Island added exemption for surviving spouses of police and fire personnel killed in line of duty;

- Virginia removed the requirement that veteran's or emergency service provider's surviving spouse continue to occupy the same residence in order to qualify for homestead exemption, and a constitutional amendment was approved allowing local governments to partially exempt property subject to recurrent flooding when abatement or mitigation efforts have been undertaken; and
- Washington amended income eligibility requirements for elderly-, disabled- and veteran-related property tax exemptions.

Limits on Tax Increases

Jurisdictions use differing methods for limiting tax increases. Some are quite convoluted and involve elaborate formulas, while others simply place a straight-forward percentage limit on the annual increase. Some jurisdictions limit assessment increases, some limit tax rate increases, some limit tax revenue increases, and some use more than one approach. Forty jurisdictions limit in some manner their property tax increases from year to year.

In 2018, Louisiana voters approved a constitutional amendment which requires 4-year phase-in of increased taxes on homestead, if assessed value increases more than 50 percent over previous year.

Statewide Property Taxes

Local governmental entities levy most property taxes. However, 24 jurisdictions also levy (or are permitted to levy) a statewide property tax, most frequently in addition to local property taxes. In some cases, this tax is fairly limited. For example, Minnesota imposes a statewide property tax only on commercial-industrial property and seasonal residential recreational property.

Since 2016, the only significant relevant change to statewide property tax laws was in Washington, which imposed new limits on the statewide property tax rate.

Alabama

Alabama, Assessment Rates

OVERVIEW

Alabama real property is generally appraised at its "fair and reasonable market value." However, upon an owner's request, Class III property is appraised on the basis of "its current use on October 1 in any taxable year and not on its fair and reasonable market value."

PROPERTY CLASSIFICATIONS

Alabama classifies real property and assesses each class for ad valorem tax purposes at the following ratios of assessed value to the property's fair and reasonable market value (or, if applicable, to the property's current use value).

Class I

Class I property includes a utilities' property used in the utilities' business. Class I property is assessed at 30 percent.

Class II

Class II property includes all property not otherwise classified. Class II property is assessed at 20 percent.

Class III

Class III property includes agricultural, forest, and residential property, and historic buildings and sites. It is assessed at 10 percent.

Section 40-7-15 amended 1978; § 40-7-25.1 amended 1982; § 40-8-1 amended 2011.

[Ala. Code §§ 40-7-15, -25.1; -8-1 \(2018\)](#)

Alabama, Credits for Specified Classes

No relevant provisions were located regarding credits against property taxes.

Income tax credit for rehabilitated historic structures

Commencing with the 2018 tax year, a credit against income tax is allowed for the substantial rehabilitation of a qualified historic structure pursuant to a plan approved by the Alabama Historical Commission. The Commission grants tax credits to be granted upon completion of the rehabilitation. "Substantial rehabilitation" means rehabilitation of a qualified structure for which the rehabilitation expenditures exceed 50 percent of the owner's original purchase price of the qualified structure or \$25,000, whichever is greater.

The state portion of any tax credit against income tax for the taxable year in which a certified rehabilitation is placed in service, is equal to 25 percent of the qualified rehabilitation expenditures for certified historic structures. No tax credit claimed for any certified rehabilitation may exceed \$5,000,000 for all allowable property types except a certified historic residential structure. The maximum credit for a certified historic residential structure is \$50,000.

Enacted 2017.

[Ala. Code §§ 40-9F-32, -33 \(2018\)](#)

Alabama, Homestead Exemptions

ALL RESIDENTS

State ad valorem taxes

Homesteads are exempt from all state ad valorem taxes. However, the exemption for any Alabama resident who is not over 65 years of age may not exceed \$4000 in assessed value or 160 acres.

County and municipal taxes

Alabama residents who are 65 years of age or younger are granted an exemption from *county* taxes of up to \$2000 of the property's assessed value. Municipalities or other local taxing authorities may exempt an additional \$2000 of the property's assessed value. This exemption, when added to any other homestead exemption applicable to the same ad valorem tax levy, may not exceed \$4000 in assessed value or 160 acres.

DISABLED RESIDENTS

State ad valorem taxes

The homesteads of certain disabled Alabama residents are exempt from all state ad valorem taxes. To qualify the resident must be:

- retired due to permanent and total disability; or
- blind.

County and municipal taxes

The homesteads of Alabama residents who are blind are exempt from *county* ad valorem property taxes, including taxes levied for school districts. This exemption may not exceed \$5000 in assessed value or 160 acres.

"Deaf mutes and insane persons"

"Deaf mutes and insane persons" are granted a \$3000 exemption from ad valorem taxes.

Blind persons

Blind persons are granted a \$12,000 exemption from ad valorem taxes.

Tax increases for public school purposes

A municipality may, upon a board of education's request, grant an exemption from the increased portion of "any ad valorem property tax which has been increased pursuant to the procedures specified in paragraph (f) of Amendment No. 373 to the Constitution of Alabama of 1901 for public school purposes." The exemption may be granted to the homesteads of residents who are:

- retired due to a permanent and total disability; or
- blind.

Tax exemptions for retired low income, totally disabled persons

The principal residence and adjacent 160 acres of a person who is "permanently and totally disabled" are exempt from ad valorem taxation. In order to qualify for the exemption, the property must be a single-family home owned and occupied during the tax year as the qualifying person's principal residence.

ELDERLY RESIDENTS

Exemption from state ad valorem taxes for the elderly

The homesteads of certain elderly Alabama residents are exempt from all state ad valorem taxes. To qualify a resident must be over 65 years of age and have an annual adjusted gross income of less than \$12,000.

County and municipal taxes

The homesteads of Alabama residents who are over 65 years of age and have an annual adjusted gross income of less than \$12,000 are exempt from *county* ad valorem property taxes, including taxes levied for school districts. This exemption may not exceed \$5,000 in assessed value or 160 acres.

Tax increases for public school purposes

A municipality may, upon a board of education's request, grant an exemption from the increased portion of "any ad valorem property tax which has been increased pursuant to the procedures specified in paragraph (f) of Amendment No. 373 to the Constitution of Alabama of 1901 for public school purposes." The exemption may be granted to the homesteads of residents who are over 65 years of age.

Tax exemptions for low income, elderly persons

The principal residence and adjacent 160 acres of a person 65 years of age or older are exempt from ad valorem taxation if the person's and his or her spouse's net annual federally taxable income is \$12,000 or less. In order to qualify for the exemption, the property must be a single-family home owned and occupied during the tax year as the qualifying person's principal residence.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Qualifying veterans

Alabama grants an exemption from property taxes to certain qualifying veterans (described as "incompetent veterans"). The exemption equals \$3000.

Homes owned by veterans or their widows

The home a veteran acquired "pursuant to the provisions of Public Law 702, 80th Congress, as heretofore amended (38 U.S.C.A. 701 and Chapter 12), regardless of its value" is exempt from all ad valorem taxation as long as the veteran or his or her unmarried surviving spouse owns and occupies it as a home. The home that a veteran acquired pursuant to the provisions of the federal National Service Life Insurance and that the veteran owns and occupies is also exempt from property taxes.

OTHER

No other relevant provisions were located.

Section 40-9-20 enacted 1957; § 40-9-1 amended 1990; § 40-9-19.1 enacted 1991; §§ 40-9-19 and 40-9-21 amended 2013.

[Ala. Code §§ 40-9-1\(7\), \(17\); -19; -19.1; -20; -21 \(2018\)](#)

Alabama, Limits on Tax Increases

No relevant provisions were located.

Alabama, Statewide Property Taxes

Alabama's constitution provides that the annual taxation rate for the state's special annual tax is \$0.30 on each \$100 of taxable property in the state. The constitution also provides that the legislature may increase the public school fund from time to time as necessary, provided that the legislature may not levy in any one year a state taxation rate for all purposes, including schools, that is greater than \$0.65 on each \$100 of taxable property.

Alabama statutes provide that the taxation rate for state purposes is "sixty-five one-hundredths of one percent per annum on the assessed value of the taxable property."

Section 40-8-2 amended 1940; constitutional history unknown

[Ala. Code § 40-8-2 \(2017\)](#); [Ala. Const. of 1901, § 260](#)

Alaska

Alaska, Assessment Rates

OVERVIEW

When determining municipal taxes, an assessor generally assesses property at its "full and true value" as of January 1 of the assessment year. "Full and true value" is the "estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels."

PROPERTY CLASSIFICATIONS

Alaska does not have formal property classifications for assessment purposes.

Oil and gas property

Oil and gas property used for the pipeline transportation or production of gas or unrefined oil is assessed at its full and true value.

Land subject to a conservation easement

Land subject to, and used consistent with, a conservation easement is assessed on the basis of its use subject to the conservation easement. It may not be assessed as though it was not subject to the easement.

Section 43.56.060 amended 1985; § 29.45.062 enacted 1989; § 29.45.110 amended 2000.

[Alaska Stat. §§ 29.45.062, .110; 43.56.060 \(2018\)](#)

Alaska, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No specifically relevant provisions regarding credits were located.

Tax deferrals

A municipality may provide for the deferral of all taxes on property that is owned by an individual:

- who "occupies and has occupied the property for at least 10 consecutive years as the individual's primary residence"; and

- whose income is at or below federal poverty guidelines for Alaska.

Deferred taxes are not due until the owner transfers the property. A municipality that provides for a property tax deferral may not impose interest on the deferred taxes.

VETERANS

No relevant provisions were located.

OTHER

Oil and gas property

The owner of taxable oil and gas property is allowed a credit for cash or equipment contributions for specified educational purposes.

Effective January 1, 2019, the credit amount is:

- 50 percent of contributions of \$100,000 or less;
- 75 percent of the next \$200,000 of contributions; and
- 50 percent of contributions that exceed \$300,000.

A flat credit of 50% for all contributions applies effective January 1, 2021.

River habitat protection tax credit

A municipality may provide for a river habitat protection credit to offset a portion of the property taxes due on land upon which an improvement has been constructed to aid in:

- protecting a river from fish-habitat degradation; or
- restoring riparian fish habitat along or in a river that has been damaged by land use practices.

The credit amount:

- is based on a percentage of the improvement's verifiable costs; and
- may not exceed 50 percent of the total tax amount levied during a single tax year.

A credit may not be granted for an improvement that is:

- required under state or federal law; or
- located more than 150 feet from the mean high tide line or ordinary high water line.

Deteriorated property

A municipality may by ordinance:

- "partially or totally exempt all or some types of deteriorated property from taxation for up to 10 years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins;" and
- "permit deferral of payment of taxes on all or some types of deteriorated property for up to five years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins," provided if the entire ownership of such property is transferred, all tax payments so deferred are immediately due, and the deferral ends.

Only one exemption and only one deferral may be granted to the same property and, if an exemption and a deferral are granted to the same property, both may not be in effect on the same portion of the property during the same time.

"Deteriorated property" is real property that, either at the time of application for exemption or deferral or at the time of completion of the project for which an exemption or deferral is requested, is

- "residential property located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality, if the property is owned by an entity that owns at least two residential properties and eight or more residential units among those properties in that deteriorating or deteriorated area;" or
- commercial property not used for residential purposes or that is residential property with at least eight residential units, and that meets one of the following requirements: (i) "within the last five years, has been the subject of an order by a government agency requiring environmental remediation of the property or requiring the property to be vacated, condemned, or demolished by reason of noncompliance with laws, ordinances, or regulations;" (ii) "has a structure on it not less than 15 years of age that has not undergone substantial rehabilitation, renovation, demolition, removal, or replacement, subject to any conditions prescribed in the ordinance;" or (iii) "is located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality."

Air quality improvement tax credit

Section 29.45.048, which previously provided that a municipality that has an area that fails to meet federal or state air quality standards for certain fine particles may provide for an air quality improvement tax credit to offset taxes due on property that was improved to aid in improving air quality, was repealed effective January 1, 2016.

Section 29.45.046 amended 2000; § 29.45.052 enacted 2006; § 29.45.048 amended 2018; § 43.56.018 amended 2012; § 29.45.050 amended 2017).

Alaska, Homestead Exemptions

ALL RESIDENTS

No statewide provisions were located. However, a municipality may "exclude or exempt or partially exempt residential property from taxation" by an ordinance ratified by voters. The municipality may apply the exclusion or exemption to taxes levied in a service area to fund special services. The exclusion or exemption may not exceed \$20,000 of the assessed value for any one residence.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Alaska grants an exemption that applies to real property owned and occupied as the primary residence and permanent place of abode by a resident who is:

- 65 years of age or older; or
- 60 years of age or older and the widow or widower of a qualified person.

The exemption equals the first \$150,000 of the property's assessed value. A municipality may provide a greater exemption in the case of a hardship.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Alaska grants an exemption that applies to real property owned and occupied as the primary residence and permanent place of abode by a resident who is:

- a disabled veteran; or
- 60 years of age or older and the widow or widower of a qualified person.

The exemption equals the first \$150,000 of the property's assessed value. A municipality may by ordinance approved by voters grant the exemption to:

- a widow or widower under 60 years of age; or
- effective retroactively to January 1, 2013, to a resident who is the widow or widower of a person who dies from a service-connected cause sustained while serving as a member of the armed forces or the National Guard.

In this context, a "widow" or "widower" is a person whose spouse has died and who has not remarried.

A municipality may provide a greater exemption:

- in the case of a hardship; or
- to a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard or to his or her widow or widower who is at least 60 years old.

In this context, a "disabled veteran" is a disabled person:

- who had an honorable discharge, had a disability that was incurred or aggravated in the line of duty in the military service, and whose disability has been rated as 50 percent or more; or

- who served in the Alaska Territorial Guard, who is an Alaska resident, whose disability was incurred or aggravated in the line of duty in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more.

A municipality may by ordinance approved by the voters exempt from taxation the assessed value that exceeds \$150,000 of real property under certain circumstances. A municipality may by ordinance exempt from taxation all or some of the real property owned and occupied as a permanent place of abode by a "resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who dies because of the injury or complications related to the injury or its treatment."

OTHER

Fire protection system

A municipality may provide by ordinance that 2% of a structure's assessed value is exempt from taxation if the structure contains certain approved fire protection systems.

Emergency personnel

A municipality may by ordinance exempt from taxation up to \$10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a certified resident who provides:

- volunteer fire-fighting services; or
- emergency medical services.

Certain residences of law enforcement officers

A municipality may by ordinance designate areas that are eligible for tax exemptions on residential property. The exempt amount may not exceed \$150,000 of the parcel's assessed value. The exemption may be granted only if it is:

- entirely within an eligible area;
- primarily used for residential purposes; and
- owned and occupied as a law enforcement officer's primary place of abode.

Section 29.45.053 enacted 2010; § 29.45.030 amended 2018; § 29.45.050 amended 2017.

[Alaska Stat. §§ 29.45.030, .050, .053 \(2018\)](#)

Alaska, Limits on Tax Increases

No relevant provisions were located.

Alaska, Statewide Property Taxes

No generally applicable provisions were located.

Oil and gas property

Alaska levies an annual 20 mills property tax on the "full and true value" of taxable oil and gas exploration, production, and pipeline transportation property.

Section amended 2014.

[Alaska Stat. § 43.56.010 \(2018\)](#)

Arizona

Arizona, Assessment Rates

OVERVIEW

Arizona has established property classes, and a common assessment percentage is assigned to each class. The county assessor applies the appropriate percentage to the "full cash value and limited property value" of the property to show the assessed valuation.

PROPERTY CLASSIFICATIONS

Class one

Class one property generally includes mining, utilities, commercial, and telecommunications property and standing timber.

The assessed valuation of class one property is as follows:

- 20 percent from December 31, 2010, through December 31, 2012;
- 19.5 percent from December 31, 2012, through December 31, 2013;
- 19 percent from December 31, 2013, through December 31, 2014;
- 18.5 percent from December 31, 2014, through December 31, 2015; and
- 18 percent from December 31, 2015.

Class two

Class two property generally includes agricultural property, golf courses, nonprofit property, property and improvements burdened by a conservation easement, and property that does not fall into any of the other identified classes.

The assessed valuation of class two property is as follows:

- 16 percent "through December 31, 2015"; and
- 15 percent "from and after December 31, 2015."

Class three

Class three property generally includes residential property. The property must be used as:

- the owner's primary residence;
- occupied by a relative of the owner and used as the relative's primary residence; or
- occupied as the primary residence of the owner who also uses the property for rent or lease to lodgers.

The homesite included in class three property may include:

- up to 10 acres on a single parcel on which the residential improvement is located; or
- more than 10, but no more than 40, acres on a single parcel on which the residential improvement is located if it is zoned exclusively for residential purposes or contains legal restrictions or physical conditions that prevent its division.

The assessed valuation of class three property is 10 percent of its full cash value or limited valuation.

Pursuant to the Arizona constitution, the maximum amount of ad valorem taxes that may be collected from residential property in any tax year may not exceed one per cent of the property's full cash value.

Class four

Class four property generally includes rented residential property, property a financial institution owns in foreclosure, child care facilities, other specified residential care facilities, common areas, and timeshare property. Class four does not include residential property leased or rented to lodgers that is also occupied as the owner's primary residence and included in class three, or property used for commercial purposes, included in class one.

The assessed valuation of class four property is 10 percent of its full cash value or limited valuation.

Class five

Class five property generally includes railroad, private car company, and flight property.

The assessed valuation of class five property is determined using the ratio set forth in § 42-15005.

Class six

Class six property generally includes noncommercial historic property, property located within a foreign trade zone, property located in a military reuse zone, a qualified environmental technology facility, and other environmentally friendly businesses, among others.

The assessed valuation of class six property is five percent of the full cash value or limited valuation, as applicable. (Effective August 2, 2012, enterprise zone property is no longer assessed at a higher rate.)

Class seven

Class seven property generally includes commercial and other specified historic property.

The assessed valuation of class seven property is the percentage set forth for class one property, except that "modifications intended to restore and rehabilitate the historic property as approved by the state historic preservation officer" are assessed at one percent for up to 10 years.

Class eight

Class eight property is property that meets the criteria for class four property and the criteria for commercial historic property.

The assessed valuation of class eight property is the percentage for class four property, except that "modifications intended to restore and rehabilitate the historic property as approved by the state historic preservation officer" are assessed at one percent for up to ten years.

Class nine

Class nine property generally includes:

- government properties that are "used exclusively for convention activities or athletic, recreational, entertainment, artistic or cultural facilities";
- property used for aviation purposes; and
- certain nonprofit organization's property.

The assessed valuation of class nine property is one percent of its full cash value or limited valuation.

Vacant property

Partially completed or vacant improvements are classified according to "their intended use as demonstrated by objective evidence."

Statutory section 42-12051 enacted 1997; §§ 42-12005, 42-12008, 42-15003, 42-15004, 42-15007, and 42-15008 amended 1999; §§ 42-12001, 42-15010, and 42-12010 enacted 1999; § 42-12007 amended 2001; § 42-15009 amended 2019; § 42-15001 amended 2011; § 42-15006 amended 2012; §§ 42-12006 and 42-15005 amended 2013; § 42-12001 amended 2014; § 42-12009 amended 2015; §§ 42-12002, 42-12003, 42-12004, and 42-15002 amended 2016; § 42-11001

amended 2019. Constitutional history unknown.

[Ariz. Rev. Stat. §§ 42-11001](#) (as amended by [2019 Ariz. Laws ch. 208, § 1](#)), [-12001](#), [-12002](#), [-12003](#), [-12004](#), [-12005](#), [-12006](#), [-12007](#), [-12008](#), [-12009](#) (as amended by [2019 Ariz. Laws ch. 208, § 1](#)), [-12010](#), [-12051](#), [-15001](#), [-15002](#), [-15003](#), [-15004](#), [-15005](#), [-15006](#), [-15007](#), [-15008](#), [-15009](#) (2018); [Ariz. Const. art. IX, § 18](#)

Arizona, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No specifically relevant provisions were located.

Election to defer residential property taxes

Certain elderly residents may elect to defer property taxes on his or her qualifying residence. A qualifying individual must:

- be at least 70 years old on the date he or she files the deferral claim form;
- own the residence, be purchasing the residence under a recorded sale instrument, or hold the property under a real estate trust;
- either have lived in the residence for at least the six-year period immediately before filing the deferral claim form or have lived in Arizona for at least the 10-year period immediately before filing the deferral claim form;
- not have owned any other residence or other real property, except indirectly through an investment security; and

- have a household income of no more than \$10,000.

Qualifying property must:

- be the taxpayer's primary residence;
- not be income-producing;
- not have a full cash value of more than \$150,000;
- not be subject to the lien of any mortgage, reverse mortgage, deed of trust or other real property security interest that has been of record for less than five years; and
- not have unpaid property taxes for the years before the initial election year.

The deferred taxes and accrued interest are a lien against the property. The total amount of deferred property taxes, plus interest and costs, are due and payable if:

- the claimant dies without a qualifying surviving spouse;
- the residence is sold or otherwise transferred to persons other than the individual or the individual's qualifying spouse;
- the residence is no longer the claimant's residence, unless the individual or his or her spouse is required to be absent from the residence because of illness; or
- the residence becomes income-producing property.

Elderly assistance fund

The board of supervisors in a county with a population of more than two million must establish an elderly assistance fund. The fund must be used to reduce the primary school district taxes that are levied against the property of all qualified individuals in the county. A "qualified individual" is an individual "who lives in an organized school district and who is approved for the property valuation protection option pursuant to article IX, section 18, subsection (7), Constitution of Arizona."

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

School tax credit

Arizona offers a school tax credit. The credit is generally 40 percent of the applicable taxes, and the maximum rebate is \$600.

Statutory sections 42-17302, 42-17303, 42-17308, and 42-17311 enacted 1997; § 15-972 amended 2015. Constitutional history unknown.

[Ariz. Rev. Stat. §§ 15-972; 42-17302, -17303, -17308, -17311, -17401 \(2018\); Ariz. Const. art. IX, § 18](#)

Arizona, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Exemption for property of residents with disabilities

Arizona grants a homestead exemption for Arizona residents with disabilities. The allowed exemption is \$3,000, if the person's total assessment does not exceed \$20,000. No exemption is allowed if the person's total assessment is greater than \$20,000.

The department must increase the following amounts based on any average annual percentage increase in the "GDP price deflator in the two most recent complete state fiscal years":

- the total allowable exemption;
- the total assessment limitation; and
- the total income limitation.

To qualify for this exemption, the claimant's total household income from all sources may not exceed:

- \$25,000, if none of the claimant's children under age 18 resided with the claimant in the claimant's residence; or
- \$30,000 if one or more of the claimant's children residing in the claimant's residence were either under 18 years of age or "totally and permanently, physical or mental disabilities."

The property is "subject to tax as provided by law" when one of the following occurs:

- the claimant dies;
- the person's income from all sources exceeds the limits; or
- the title is conveyed to another owner.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Exemption for widows and widowers

Arizona grants a homestead exemption for widows and widowers who are Arizona residents. The allowed exemption is \$3,000, if the person's total assessment does not exceed \$20,000. No exemption is allowed if the person's total assessment is greater than \$20,000.

The department increases the following amounts based on any average annual percentage increase in the "GDP price deflator in the two most recent complete state fiscal years":

- the total allowable exemption;
- the total assessment limitation; and
- the total income limitation.

To qualify for this exemption, the claimant's total household income from all sources may not exceed:

- \$25,000, if none of the claimant's children under the age of 18 resided with the claimant in the claimant's residence; or
- \$30,000 if one or more of the claimant's children residing in the claimant's residence were either under 18 years of age or "totally and permanently, physical or mental disabilities."

The property is "subject to tax as provided by law" when one of the following occurs:

- the claimant dies;
- a widow or widower remarries;
- the person's income from all sources exceeds the stated limits; or
- the title is conveyed to another owner.

Renewable energy systems valuation

For class three or class four properties, "renewable energy systems and any other device or system designed primarily for the production of renewable energy in which the majority of the energy is consumed on-site" are considered to add no value to the property. "Renewable energy systems" include "electric generation systems and electric transmission and distribution that is used or useful for the generation, storage, transmission or distribution of electric power, energy or fuel derived from solar, wind or other nonpetroleum renewable sources, including materials and supplies."

Statutory section 42-11111 amended 2014; § 42-12056 amended 2008.

[Ariz. Rev. Stat. §§ 42-11111, -12056 \(2018\)](#)

Arizona, Limits on Tax Increases

GENERAL LIMITS

For taxes levied beginning in tax year 2015, the value used for all ad valorem taxes must be the lesser of:

- the property's "full cash value"; or
- the amount five percent greater than the property's value as determined for the prior year.

Limits on county, municipal, and community college primary property tax levies

A county, charter county, city, charter city, town, or community college district may not levy primary property taxes that exceed the amount computed as set forth by statute, which generally is based on a maximum tax increase of two percent. The governmental entity may conduct an election to authorize a property tax levy that is not within the permitted limitations.

Arizona's constitution also provides that the maximum amount of ad valorem taxes levied by any county, city, town or community college district may not be more than two percent greater than the amount levied in the preceding year.

State limitations on additional state aid to school districts

Arizona's taxes for state aid to school districts are restricted by statute. See § 15-972 for provisions related to taxes related to aid for education, the computation of which sets limits on the amounts levied.

LIMITS FOR SPECIFIED CLASSES

Elderly residents

An Arizona resident who is 65 years of age or older "may apply to the county assessor for a property valuation protection option on the person's primary residence, including not more than ten acres of undeveloped appurtenant land after residing in the residence for two years. To be eligible, the resident must apply on or before September 1. Income documentation must be submitted with the application.

"If the county assessor approves a property valuation protection option, the value of the primary residence shall remain fixed at the full cash value in effect during the year the property valuation

protection option is filed and as long as the owner remains eligible." To remain eligible, a qualifying resident must reapply every three years. If title to the property is conveyed to any person who does not qualify for the property valuation protection option, the property reverts to its current full cash value.

Statutory section 42-17051 amended 1999; §§ 42-17201, 42-17202, and 42-17203 amended 2006; § 42-13301 amended 2013; § 15-972 amended 2015. Constitutional section 19 amended 2012.

[Ariz. Rev. Stat. §§ 15-972; 42-13301, -17051, -17201, -17202, -17203 \(2018\); Ariz. Const., art. IX, §§ 18, 19.](#)

Arizona, Statewide Property Taxes

No relevant provisions were located.

Arkansas

Arkansas, Assessment Rates

OVERVIEW

Real property is assessed at no more than 20 percent of its "true and full market or actual value." However, agricultural, pasture, timber, and vacant residential and commercial property are assessed according to their productivity or use value. Residential property used solely as the owner's principal residence is assessed according to its value as a residence. Each separate parcel is valued at its "true market value in money, excluding the value of crops growing thereon." Vacant commercial land and residential land are valued according to their "typical use."

PROPERTY CLASSIFICATIONS

Although residential property is assessed using a different approach than agricultural, pasture, timber, and vacant residential and commercial property, Arkansas does not have a formal property classification system for assessment purposes.

Statutory section 26-26-303 amended 1955; § 26-26-407 amended 2009; 26-26-1202 amended 2015. Constitutional section adopted 1980 with amendment 59.

Ark. Code §§ 26-26-303, -407, -1202 (LexisNexis 2018); [Ark. Const. of 1874, art. XVI, § 15](#)

Arkansas, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Homestead property tax credit

Arkansas provides a homestead property tax credit for each assessment year. The credit reduces the real property tax amount assessed on homestead property by \$350 (\$375 for assessment years beginning on or after January 1, 2019). An assessment may not be reduced to less than zero dollars.

A property owner may not claim more than one homestead tax credit per calendar year.

Section 26-26-1118 amended 2019.

Ark. Code § 26-26-1118 (as amended by [2019 Ark. Acts ch. 808 \(S.B. 447\)](#))

Arkansas, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Lower assessed value of a disabled person's residence

A homestead that is used as a disabled person's principal residence and that is purchased or constructed on or after January 1, 2001, is assessed for property taxes based on the lower of:

- the assessed value as of the purchase or construction date; or
- a "later assessed value."

Similarly, if a person becomes disabled on or after January 1, 2001, their principal residence is assessed based on the lower of:

- the assessed value on the date the person becomes disabled; or
- a "later assessed value."

If a disabled person owned his or her homesteaded principal residence on January 1, 2001, the homestead is assessed based on the lower of:

- the assessed value on January 1, 2001; or
- a "later assessed value."

Residing in a nursing home does not disqualify a person from the above benefit.

When a disabled person sells his or her real property, the purchaser is not entitled to claim any reduction to the real property's assessed value.

ELDERLY RESIDENTS

Assessed value of an elderly person's residence

A homestead that is used as the principal residence of a person who is at least 65 years of age and that is purchased or constructed on or after January 1, 2001, is assessed for property taxes based on the lower of:

- the assessed value as of the purchase or construction date; or
- a "later assessed value."

Similarly, when a person reaches 65 years of age on or after January 1, 2001, his or her principal residence is assessed based on the lower of:

- the assessed value on the person's 65th birthday; or
- a "later assessed value."

If a person is at least 65 years of age and owns a homestead used as his or her principal residence on January 1, 2001, the homestead is assessed based on the lower of:

- the assessed value on January 1, 2001; or
- a "later assessed value."

Residing in a nursing home does not disqualify a person from the above benefit.

When a person 65 years of age or older sells his or her real property, the purchaser is not entitled to claim any reduction to the real property's assessed value.

Constitutional exemption

Arkansas' constitution provides that the General Assembly may permit an exemption for owner-occupied real property of a person who is at least 65 years of age in an amount not to exceed \$20,000.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veterans, surviving spouses, and minor dependent children

Certain disabled veterans are exempt from all state taxes on their homestead and personal property. To qualify, a disabled veteran must have been awarded special monthly compensation by the Department of Veterans Affairs for:

- the loss of, or the loss of use of, one or more limbs;
- total blindness in one or both eyes; or
- a service-connected 100-percent "total and permanent disability."

Upon the disabled veteran's death, his or her surviving spouse and minor dependent children are exempt from all state taxes on the homestead and personal property they own.

The surviving spouse and minor dependent children of the following are also exempt from all state taxes on the homestead and personal property they own:

- a member of the armed forces who was killed while acting in the scope of his or her military duties;
- a member of the armed forces who died while acting within the scope of his or her military duties; or
- a member of the armed forces who is missing in action.

A surviving spouse is entitled to the above exemption as long as he or she remains unmarried. Surviving minor dependent children are entitled to the exemption during their minority.

If a person has established eligibility for this property tax exemption, the person is exempt from the date the person's eligibility is established regardless of the date the lien for the property taxes attached. After a person has established eligibility, the person is exempt from property taxes on his or her homestead regardless of where the homestead is located in Arkansas.

OTHER

No relevant provisions were located.

Statutory section 26-26-1120 amended 2003; § 26-26-1124 enacted 2009; § 26-3-306 amended 2015. Constitutional section added 1980 (in amendment 59).

Ark. Code §§ 26-3-306; -26-1120, -1124 (LexisNexis 2018); [Ark. Const. of 1874, art. XVI, § 16](#)

Arkansas, Limits on Tax Increases

GENERAL LIMITS

Whenever a countywide reappraisal or reassessment of property results in an increase in the aggregate value of taxable real and personal property in any taxing unit of 10 percent or more over the previous year, the governing body must roll back or adjust the rate as provided by statute.

If the parcel is a taxpayer's homestead used as the taxpayer's principal residence then for the first assessment following reappraisal, any increase in the assessed value of the parcel is limited to not more than five percent of the assessed value of the parcel for the previous year. In each year thereafter the assessed value increases by an additional five percent of the assessed value of the parcel for the year prior to the first assessment that resulted from reappraisal but shall not exceed the assessed value determined by the reappraisal prior to adjustment.

LIMITS FOR SPECIFIED CLASSES

Disabled taxpayers and taxpayers age 65 or older

A homestead used as the taxpayer's principal place of residence purchased or constructed on or after January 1, 2001 by a disabled person or by a person age 65 years or older must be assessed thereafter based on the lower of the assessed value as of the date of purchase or construction or a later assessed value.

If a person becomes disabled or reaches age 65 on or after January 1, 2001, that person's homestead used as the taxpayer's principal place of residence must thereafter be assessed based on the lower of the assessed value on the person's sixty-fifth birthday, on the date the person becomes disabled or a later assessed value. If a person is disabled or is at least age 65 and owns a

homestead used as his or her principal place of residence on January 1, 2001, the homestead must be assessed based on the lower of the assessed value on January 1, 2001 or a later assessed value.

In instances of joint ownership, if one of the owners qualifies under the above provisions, all owners receive the benefits. Residing in a nursing home does not disqualify a person from these benefits.

These benefits do not apply to substantial improvements to real property. Residing in a nursing home does not disqualify a person from these benefits.

No relevant provisions were located.

Section amended 1997.

Ark. Code § 26-26-402 (LexisNexis 2018); [Ark. Const. amend. 79, § 1.](#)

Arkansas, Statewide Property Taxes

No relevant provisions were located.

California

California, Assessment Rates

OVERVIEW

An assessor must assess all property at its full value. If a value standard other than fair market value is prescribed, the "same percentage shall be applied to determine the assessed value," and the "value to which the percentage is applied" is its "full value."

At this time, property is valued at 100 percent of its "full value."

PROPERTY CLASSIFICATIONS

California does not have formal property classifications for assessment purposes. However, certain categories of real property, such as the following (among others), have special assessment or valuation rules:

- golf course property;
- land subject to an enforceable restriction under the Williamson Act or a migratory waterfowl habitat contract;
- land subject to a farmland security zone contract;
- open-space land enforceably restricted and used for the production of timber for commercial purposes;
- open-space land subject to a wildlife habitat contract;
- property subject to certain restrictions, including solar-use easements;
- land zoned as timberland production; and
- land subject to certain types of contracts.

Statutory section 401 amended 1978; § 135 enacted 1978; § 52 enacted 1979; § 423.9 amended 1982; § 423.7 amended 1983; § 423.5 amended 1984; § 423.4 amended 2002; §§ 402.1 and 423.3 amended 2016. Constitutional section enacted 1974.

[Cal. Rev. & Tax §§ 52, 135, 401, 402.1, 423.3, 423.4, 423.5, 423.7, 423.9 \(2018\); Cal. Const. art XIII § 1.](#)

California, Credits for Specified Classes

DISABLED RESIDENTS

No specifically relevant provisions were located. However, California's Constitution permits the state legislature to provide that a disabled person may postpone payment of ad valorem property taxes on the dwelling he or she owns and occupies as his or her principal residence.

A county may elect to participate in California's "County Deferred Property Tax Program for Senior Citizens and Disabled Citizens" by adopting a resolution indicating the county's intent to participate

in and to administer the program. Pursuant to this program, a participating county may defer a claimant's property taxes prospectively and retroactively for property taxes due on or before February 20, 2011. An eligible disabled claimant must be a residential dwelling owner who applies to a participating county for the deferment and who meets all of the following requirements:

- has an annual household income of no more than \$35,500;
- is blind or disabled; and
- has equity value of at least 20 percent.

ELDERLY RESIDENTS

No specifically relevant provisions were located. However, California's Constitution permits the state legislature to provide that a person of low or moderate income who is at least 62 years of age may postpone ad valorem property taxes on the dwelling he or she owns and occupies as his or her principal residence.

A county may elect to participate in the state's "County Deferred Property Tax Program for Senior Citizens and Disabled Citizens" by adopting a resolution indicating the county's intent to participate in and to administer the program. Pursuant to this program, a participating county may defer a claimant's property taxes prospectively and retroactively for property taxes due on or before February 20, 2011. An eligible senior claimant must be a residential dwelling owner who applies to a participating county for property tax deferment and who meets all of the following requirements:

- has an annual household income of no more than \$35,500;
- has attained eligibility for full social security benefits as of the last day of that fiscal year's filing period, except in the case of retroactive deferment, in which the age eligibility is 62 years; and

- has equity value of at least 20 percent.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory sections enacted 2011. Constitutional section amended 1984.

[Cal. Rev. & Tax. 20802, 20810 \(2018\); Cal. Const. art. XIII, § 8.5](#)

California, Homestead Exemptions

ALL RESIDENTS

A dwelling is eligible for a \$7000 homeowners' property tax exemption, unless the dwelling is receiving another real property tax exemption. The owner must occupy the property as his or her principal residence. The state legislature may increase this exemption and may deny it if the owner received state or local aid to pay all or part of the taxes.

DISABLED RESIDENTS

No specifically relevant provisions were located.

Transfer of base year valuation

Under certain conditions, a severely and permanently disabled person who resides in property that is eligible for the homeowners' exemption, may transfer that property's base-year value to any replacement dwelling of equal or lesser value that is:

- located within the same county (except as otherwise provided); and
- purchased or newly constructed by that person as his or her principal residence within two years of the sale of the original property.

The base year value of the original property may not be transferred to the replacement dwelling until the original property is sold.

ELDERLY RESIDENTS

No specifically relevant provisions were located.

Transfer of base year valuation

Under certain conditions, a person over the age of 55 who resides in property that is eligible for the homeowners' exemption may transfer that property's base-year value to any replacement dwelling of equal or lesser value that is:

- located within the same county (except as otherwise provided); and

- purchased or newly constructed by that person as his or her principal residence within two years of the original property's sale.

The original property's base-year value may not be transferred to the replacement dwelling until the original property is sold.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Statutory veterans' exemption (§ 205.5)

A veteran's residence is exempt from taxation on up to \$100,000 of his or her residence's full value, as adjusted for the relevant assessment year, if the veteran:

- is blind in both eyes;
- has lost the use of two or more limbs; or
- is totally disabled as a result of injury or disease incurred in military service.

The exemption is increased to \$150,000 for an eligible veteran whose household income does not exceed \$40,000, as both amounts are adjusted by an inflation factor.

A "veteran" is defined as either:

- A person who is serving in or has served in and has been discharged under other than dishonorable conditions from service in the United States Army, Navy, Air Force, Marine Corps, or Coast Guard, and served either in time of war or in time of peace in a campaign or expedition for which a medal has been issued by Congress, or in time of peace and was released from active duty because of a service-connected disability, and who has been determined by the U.S. Department of Veterans Affairs to be eligible for federal veterans' health and medical benefits; or
- Any person who would qualify as a veteran under the definition above except that he or she has, as a result of a service-connected injury or disease, died while on active duty in military service. The U.S. Department of Veterans Affairs determines whether an injury or disease is service connected.

This exemption is in place of the veteran's exemption provided by § 3(o), (p), (q), and (r) of the California Constitution and any other real property tax exemption to which the claimant may be entitled.

Constitutional exemptions for certain veterans

California's constitution also provides for several exemptions for veterans. For example, a veteran who is a California resident may claim a \$1000 exemption if he or she is serving in or has served in the armed forces as follows:

- in time of war;
- in time of peace in a campaign or expedition for which Congress has issued a medal; or
- in time of peace and, who, because of a service-connected disability, was released from active duty.

An unmarried person who owns property valued at \$5,000 or more, or a married person, who, together with his or her spouse, owns property valued at \$10,000 or more, is not eligible for this exemption.

The constitution also provides that the state legislature may exempt from property taxation, in whole or in part, the home of a person (or a person's spouse) if that person, because of injury incurred in military service:

- is blind in both eyes;
- has lost the use of two or more limbs;
- is totally disabled; or
- has, as a result of a service-connected injury or disease, died while on active duty in military service.

Constitutional exemption for a veteran's family

California's constitution provides for a \$1000 exemption for a claimant who:

- is the unmarried spouse of a deceased veteran who met the service requirement set forth above;
- does not own property in excess of \$10,000; and
- is a California resident.

The constitution also provides for a \$1000 exemption for a claimant who:

- is the parent of a deceased veteran who met the service requirements set forth above;
- receives a pension because of the veteran's service; and
- is a California resident.

An unmarried person who owns property valued at \$5000 or more, or a married couple that owns property valued at \$10,000 or more, is not eligible for this exemption.

Statutory exemption for surviving spouse

Property that is owned by, and is the principal place of residence of, the unmarried surviving spouse of a deceased veteran is exempt from taxation. The exemption may not exceed \$100,000, as adjusted for inflation. The veteran must have been blind in both eyes, have lost the use of two or more limbs, or be totally disabled. Certain other conditions apply.

The exemption increases to \$150,000 if the eligible unmarried surviving spouse's household income does not exceed \$40,000.

Beginning with the 2012–13 fiscal year, property is deemed to be the principal place of residence of the unmarried surviving spouse of a deceased veteran confined to a hospital or other care facility, if that property would be the unmarried surviving spouse's principal residence if not for his or her confinement. The residence may not be rented or leased to a third party. (In this context, a family member who resides at the residence is not considered to be a third party.)

This exemption takes the place of the veteran's exemption provided by subdivisions 3(o), (p), (q), and (r) of the California Constitution and any other real property tax exemption to which the claimant may be entitled.

OTHER

New construction exemptions

Generally, an assessor must determine a new base year value for the portion of any taxable real property that has been newly constructed. In determining assessment values for new construction, the following are generally excluded:

- the construction or addition of an active solar energy system;
- the construction or installation of a fire sprinkler system, other fire extinguishing system, fire detection system, or fire-related egress improvement;
- the construction, installation, or modification of an existing single- or multiple-family dwelling that makes the dwelling more accessible to a severely and permanently disabled permanent resident;
- the construction or reconstruction of seismic retrofitting components;
- a construction, installation, removal, or modification that makes a building or structure more accessible to, or more usable by, a disabled person;
- certain repairs or replacements of a substantially damaged or destroyed structure on qualified contaminated real property; and
- with respect to new construction completed on or after January 1, 2019, the construction of a rain water capture system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use.

Statutory section 205 amended 1976; § 74.3 amended 1994; § 74 amended 1999; § 74.7 enacted 2003; §§ 69.5 and 74.5 amended 2011; § 73 amended 2014; § 205.5 amended 2016; § 71 amended 2017; § 74.8 enacted 2018. Constitutional section 3 amended 1988; § 4 amended 1992.

[Cal. Rev. & Tax. Code §§ 69.5, 71, 73, 74, 74.3, 74.5, 74.7, 74.8, 205, 205.5, 218 \(2018\); Cal. Const. art. XIII, §§ 3\(k\), \(o\), \(p\), \(q\); 4](#)

California, Limits on Tax Increases

GENERAL LIMITS

Generally, real property's taxable value is based on its base-year value, compounded annually since the base year by an inflation factor. The percentage increase for any assessment year may not exceed two percent of the prior year's value.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2000.

[Cal. Rev. & Tax. § 51 \(2018\)](#)

California, Statewide Property Taxes

No relevant statewide provisions were located.

Colorado

Colorado, Assessment Rates

OVERVIEW

Assessments are based on a property's actual value. The valuation for assessment of taxable property is generally 29 percent of its actual value. Residential real property is valued for assessment at 21 percent of its actual value, except as provided in § 39-1-104.2. Section 39-1-104.2 provides that for tax years beginning on or after January 1, 2019:

- the target percentage is 45.69 percent; and
- the valuation ratio for residential real property assessment is 7.15 percent of actual value.

PROPERTY CLASSIFICATIONS

Colorado does not have formal property classifications for assessment purposes.

Statutory section 39-1-101 amended 1985; § 39-1-104 amended 2005; § 39-1-104.2 amended by [2019 Colo. Laws ch. 433](#).

Colo. Rev. Stat. Ann. §§ 39-1-101, -104, -104.2 (LexisNexis 2018)

Colorado, Credits for Specified Classes

DISABLED RESIDENTS

Property tax/rent/heat rebates

Certain persons with disabilities who are full-year Colorado residents may qualify for property tax/rent/heat (PTC) rebates. A disabled applicant must:

- be disabled;
- reside in Colorado during the entire taxable year;

- be "lawfully present" in the United States;
- not be claimed as a dependent on any other person's federal income tax return;
- meet specified income requirements, which vary every year; and
- have paid property "tax, rent and/or heating expenses."

The maximum PTC rebate amount for grants are adjusted for inflation. The actual PTC rebate amount depends on the participant's income.

Property tax work-off program

Political subdivisions, such as counties, cities, and school districts, may offer a property tax work-off program for Colorado citizen who is:

- physically or developmentally disabled; or
- a first responder with a permanent occupational disability.

The program must allow a qualifying taxpayer to perform work for the taxing entity instead of paying all or some of the real property taxes due and owing on the taxpayer's homestead.

To qualify, the following requirements must be satisfied at the time the applicant files the application and for as long as the taxpayer participates in the program:

- the property must be the applicant's homestead;
- the applicant must be residing in the homestead, own the fee simple estate, or be purchasing the fee simple estate "under a recorded instrument of sale" (the nonresidence of an ill joint owner does not prevent the taxpayer from meeting this requirement); and
- the property may not be income-producing.

ELDERLY RESIDENTS

Homestead property tax deferral

Colorado residents who are 65 years of age or older may defer the payment of property taxes on their primary residences. The applicant must have paid all property taxes for prior years before applying for the deferral, and the property must not produce income. The State Treasurer loans funds to pay the claimant's property taxes, and the loan becomes a lien against the property. The loan need not be repaid until the participant no longer qualifies. The owner must pay the deferral amount upon the property's sale or transfer. The total liens against the property may not exceed 100 percent of the property's assessed market value.

Property tax/rent/heat rebate

Certain seniors who are full-year Colorado residents may qualify for a property tax/rent/heat (PTC) rebate. An elderly person claiming a property tax/rent/heat rebate must:

- either be 65 years of age as of December 31 of the application year or be a surviving spouse at least 58 years of age as of December 31 of the application year;
- reside in Colorado during the entire taxable year;
- be "lawfully present" in the United States;
- not be claimed as a dependent on any other person's federal income tax return;
- meet specified income requirements, which vary every year; and
- have paid property "tax, rent and/or heating expenses."

The maximum PTC rebate amount are adjusted for inflation. The actual PTC rebate amount depends on the participant's income.

Property tax work-off program

Political subdivisions, such as counties, cities, and school districts, may offer a property tax work-off program for taxes on the primary residence of Colorado citizens who are 60 years of age or older. The program allows a qualifying taxpayer to perform work for the taxing entity instead of paying all or some of the real property taxes due and owing on the taxpayer's homestead.

To qualify, the following requirements must be satisfied at the time the applicant files the application and for as long as the taxpayer participates in the property tax work-off program:

- the property must be the applicant's homestead;
- the applicant must reside in the homestead, own the fee simple estate, or be purchasing it under a "recorded instrument of sale" (nonresidence of an ill joint owner does not prevent the taxpayer from meeting this requirement); and
- the property may not be income-producing.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Property tax deferral

Colorado residents who are called into active military service may defer the payment of property taxes on their residences. The applicant must have paid all property taxes for prior years before applying for the deferral, and the property must not produce income. The State Treasurer loans funds to pay the claimant's property taxes, and the loan becomes a lien against the property. The loan need not be repaid until the participant no longer qualifies. The owner must pay the deferral amount upon the property's sale or transfer. The total liens against the property may not exceed 100 percent of the property's assessed market value.

OTHER

Taxpayer's Bill of Rights

A local government may approve and certify a temporary property tax credit or temporary mill levy rate reduction in order to grant a refund for any of the purposes set forth in article X, section 20 of the Colorado constitution (regarding the taxpayer's bill of rights).

Property destroyed by a natural cause

For property tax years beginning on or after January 1, 2013, real property that was destroyed by a natural cause is subject to a reimbursement in an amount equal to the destroyed property's tax liability in the property tax year in which the natural cause occurred.

Statutory section 39-1-111.5 enacted 1993; § 39-3.5-102 amended 2003; § 39-3.7-102 amended 2019; §§ 39-31-101 and 39-31-104 amended 2019; § 39-1-123 enacted 2014. Regulation 39-31-101 adopted 2006.

Colo. Rev. Stat. Ann. §§ 39-1-111.5, -123; -3.5-102; -3.7-102 (as amended by [2019 Colo. Laws ch. 222](#)); -31-101 (as amended by [2019 Colo. Laws ch. 228](#)), -104 (as amended by [2019 Colo. Laws ch. 228](#)) (LexisNexis 2018); [201-15 Colo. Code Regs. § 39-31-101 \(2019\)](#); [Colo. Dep't of Treasury, Senior and Veteran Property-Tax Programs \(last visited July 24, 2019\)](#); [Colo. Dep't of Revenue, Tax.. Div., Property Tax/Rent/Heat Rebate \(last visited July 24, 2019\)](#)

Colorado, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Senior citizens

Colorado offers a property tax exemption to senior citizens and the surviving spouses of seniors who previously qualified. When Colorado's budget is sufficient, 50 percent of the first \$200,000 of the actual value of a qualified applicant's primary residence is exempt. The exemption is generally available to individuals:

- who are 65 years of age or older as of the assessment date; and
- who have owned and occupied the property as their primary residence for the 10 years before the assessment date.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled Veterans

Colorado offers an exemption to disabled veterans who were rated by the U.S. Department of Veterans Affairs as permanently disabled.

The applicant generally must have owned and occupied the home as his or her primary residence since January 1 of the application year. For property tax years beginning on or after January 1, 2007, the exemption equals 50 percent of the first \$200,000 of the actual value of the residential

real property. For property tax years beginning on or after January 1, 2015, this exemption also applies to 50 percent of the first \$200,000 of actual value of residential real property that is:

- owner-occupied; and
- used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying disabled veteran who previously received the exemption.

OTHER

No more than one exemption per property tax year is allowed for a single dwelling unit, regardless of how many owner-occupiers use the unit as their primary residence or whether one or more owner-occupiers qualify for exemptions under both § 39-3-203(1) and § 39-3-203(1.5).

Statutory section 39-3-203 amended 2014.

Colo. Rev. Stat. Ann. § 39-3-203 (LexisNexis 2018); [Colo. Dep't of Treasury, Senior and Veteran Property-Tax Programs \(last visited July 24, 2019\)](#)

Colorado, Limits on Tax Increases

GENERAL LIMITS

Colorado generally has the following three limits on local government property taxes:

- voters must approve, in advance, any mill levy increase;
- the maximum allowable percentage increase in any taxing district's property tax revenue equals inflation in the previous calendar year plus annual local growth; and

- the property tax line item in each local government entity's budget must be lowered to prevent levying more revenue than a 5.5 percent increase from the prior year plus an additional amount for new construct and new property.

The rate of taxation on property, for state purposes, may not exceed four mills on each dollar of valuation; provided, however, that in the discretion of the General Assembly an additional levy of not to exceed one mill on each dollar of valuation may from time to time be authorized for the erection of additional buildings at, and for the use, benefit, maintenance, and support of the state educational institutions.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 1996. Constitutional section amended 1997.

Colo. Rev. Stat. § 29-1-301 (LexisNexis 2018); Colo. Const. art X, §§ 11, 20(4)(a), (7)(c)

[Colorado, Statewide Property Taxes](#)

No relevant provisions were located.

[Connecticut](#)

[Connecticut, Assessment Rates](#)

OVERVIEW

Real property is assessed using its true and actual value. The true and actual value of land classified as farm, forest, open space, or maritime heritage land is based on "its current use without regard to neighborhood land use of a more intensive nature." However, the true and actual value of open space land may not be less than it would be if the land comprised a part of a farm. The true and actual value of all other property is its fair market value, not its value at a forced or auction sale.

A municipality must assess all property for local property tax purposes at a uniform rate of 70 percent of its present true and actual value.

PROPERTY CLASSIFICATIONS

Connecticut does not have formal property classifications for assessment purposes. However, some types of property are treated differently during assessment.

Property with a polluted or environmentally hazardous condition

Generally, except for residential property, a municipality may not reduce a property's value because of any pollution or environmentally hazardous condition if the owner caused the condition or acquired the property with notice of the condition. However, if the owner agrees to remediate the property and meets other specified requirements, the assessor may reduce the property's value.

Buffers to inland wetlands or watercourses

Property required as a buffer pursuant to a permit issued by an inland wetlands agency is assessed at a value equal to the property's value "if it were an inland wetland or watercourse area."

Statutory section 12-63g amended 2005; § 12-62a amended 2006; § 12-63e amended 2007; § 12-63 amended 2011.

[**Conn. Gen. Stat. §§ 12-62a, -63, -63e, -63g \(2018\)**](#)

Connecticut, Credits for Specified Classes

DISABLED RESIDENTS

Optional municipal property tax relief (§ 12-129n)

A municipality may provide property tax relief for real property that certain disabled residents own and occupy as their principal residence or that is held in trust for and occupied by those residents as their principal residence. A qualifying disabled resident must:

- be under the age of 65 and eligible to receive permanent total disability benefits under Social Security; or
- have not been engaged in employment covered by Social Security, but must qualify for permanent total disability benefits under any government retirement or disability plan with comparable qualification requirements.

The resident or his or her spouse must also have been taxpayers of the municipality for the immediately preceding one year and must meet the requirements the municipality establishes regarding maximum income. The permitted aggregate total property tax relief is limited by statute.

Tax reductions for totally disabled homeowners (§ 12-170aa)

Connecticut has established a "state program of property tax relief" for certain homeowners who are permanently and totally disabled. To qualify, a disabled homeowner must:

- have attained the age of 65 and be eligible to receive permanent total disability benefits under Social Security, or, if not engaged in employment covered by Social Security, have qualified for permanent total disability benefits under any government retirement or disability plan with comparable qualification requirements;
- have had a qualifying income in the preceding tax year that was no more than \$16,200, if single or \$20,000, if married; and
- own a residential dwelling that he or she uses as a primary residence.

The qualifying income amounts are adjusted annually to reflect the annual inflation adjustment in Social Security income. The tax reduction is determined according to the schedule set forth in § 12-170aa(c) and ranges in amount from \$150 to \$1250.

ELDERLY RESIDENTS

Real property tax relief for the elderly (§ 12-129b)

A qualified elderly real property owner is entitled to pay the tax levied on his or her property for the first year his claim for relief is filed and approved, and he or she may continue to pay that amount or any lesser amount that may be levied during each subsequent year that he or she continues to qualify for relief. The owner's surviving spouse may continue to pay that amount following the owner's death for as long as the surviving spouse qualifies.

To qualify, the taxpayer must:

- be at least 65 years of age, or the taxpayer's spouse must be at least 65 years of age, or he or she must be at least 50 years of age and the surviving spouse of a taxpayer who qualified at the time of death, provided the spouse lived with the taxpayer at the time of his or her death;
- occupy the property as his or her home; and
- have resided in Connecticut for at least one year before filing the claim (the spouse may fulfill this requirement); and
- have had an adjusted gross income during the preceding calendar year of no more than \$3000 if single or \$5000 if married (or adjusted gross income and tax-exempt interest of no more than \$6000).

The real property taxes for which this benefit applies are generally calculated by multiplying the assessed value less \$1000 by the applicable mill rate for the general property tax. Limits may apply to years in which the tax relief received pursuant to sections 12-129b to 12-129d, inclusive, equals \$2000 or more.

Optional municipal property tax relief program (§ 12-129n)

A municipality may provide property tax relief with respect to real property owned and occupied by certain elderly residents as their principal residence or that is held in trust for and occupied by those residents as their principal residence. A qualifying resident must:

- be at least 65 years of age, or have a spouse who lives with him or her who is at least 65 years of age; or
- be at least 65 years of age and the surviving spouse of a taxpayer who qualified at the time of his or her death.

The resident or his or her spouse must also have been taxpayers of the municipality for the immediately preceding one year and meet the requirements the municipality establishes regarding maximum income. The permitted aggregate total property tax relief amount is limited.

Optional municipality property tax relief when a special tax is levied (§ 12-129o)

If a municipality levies a special tax (other than one levied pursuant to § 7-382), the municipality may provide that a resident who is eligible for tax relief under § 12-129b may be liable only for a prorated amount of the special tax. That amount must be based on the percentage the resident's tax liability for the municipality's general tax bears to the amount the tax liability would be if the resident were not eligible for tax relief under § 12-129b. Other conditions also must apply.

Municipal option to provide real property tax relief to elderly homeowners (§ 12-170v)

A municipality may provide that a qualified real property owner who is liable for property taxes under § 12-48 is entitled to additional relief. A taxpayer must meet the following qualifications to qualify for the tax relief:

- the taxpayer must, on the preceding December 31, be either (a) at least 70 years of age, (b) the spouse of a person who is at least 70 years of age and living with the taxpayer, or (c) at least 62 years of age and the surviving spouse of a qualified taxpayer;
- the taxpayer must occupy the real property as his or her home;
- either spouse must have resided in Connecticut for at least one year before filing the claim; and
- the taxpayer's "qualifying income" during the preceding tax year may not exceed the limits set forth in § 12-170aa, as adjusted annually.

The tax on the real property for which the benefits are claimed is the lower of:

- the tax due for the assessment year beginning October 1 of the year immediately preceding the year in which the initial relief claim is made; or
- the tax due for any subsequent assessment year.

Tax reductions for certain elderly homeowners (§ 12-170aa)

Connecticut has established a "state program of property tax relief" for certain elderly homeowners. To qualify, an elderly homeowner must:

- be at least 65 years of age or have a spouse who is at least 65, or be at least 50 years of age and the surviving spouse of a homeowner who qualified at the time of his or her death;
- have a qualifying income in the preceding tax year that was no more than \$16,200, if single or \$20,000, if married; and
- own property that is a residential dwelling used as the taxpayer's primary place of residence.

The qualifying income amounts are adjusted annually to reflect the annual inflation adjustment in Social Security income. The tax reduction is determined according to the schedule set forth in § 12-170aa(c) and ranges in amount from \$150 to \$1250.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Municipal option to abate taxes exceeding eight percent of the occupants' income

A municipality may abate property taxes on any owner-occupied residential dwelling if the property is the owner's primary residence. The municipality may abate the taxes to the extent the property taxes exceed eight percent of the occupant's total income from any source.

Abatement of taxes on "structures of historical or architectural merit"

A municipality may abate, in whole or in part, real property taxes on "structures of historical or architectural merit."

Tax credits for affordable housing deed restrictions

A municipality may provide property tax credits to residential property owners who place "long-term, binding affordable housing deed restrictions" on their residential property.

Homeownership incentive program (§ 12-62c)

A municipality that has adopted the property tax system under § 12-62r must institute a program to promote homeownership in certain areas. The program must:

- apply to two designated census blocks that have owner-occupied home rates of 15 percent or less;
- abate property taxes for the owners of owner-occupied homes within the designated census blocks; and
- provide an exemption from personal income taxes for those owners and eligible renters.

The municipality must abate 100 percent of the property taxes on any owner-occupied home within a homeownership incentive block. Also, the Department of Revenue Services must "exempt each owner of an owner-occupied home and each eligible renter within a homeownership incentive block from the taxes due under chapter 229 of the general statutes, other than the liability imposed by section 12- 707 of the general statutes, provided such owner and eligible renter shall continue to be eligible for the credit under section 12-704e of the general statutes."

These tax abatements and exemptions will continue until the number of owner-occupied homes within the block is at least 49 percent of the dwelling units in the block, at which time the abatement and exemptions will phase out over a five-year period.

Preservation of historic agricultural structures (§ 12-129u)

Effective June 6, 2014, the legislative body of any municipality that has adopted a property tax program to encourage the preservation of historic agricultural structures may abate the property taxes due for up to 10 years on the historic structure. An application for the abatement must:

- include an offer to grant a preservation easement to the municipality for the abatement's term;
- be submitted on a prescribed form; and
- contain a certification that, during the preservation easement's term, the owner will "maintain the historic agricultural structure in keeping with its historic integrity and character."

If the legislative body approves the application, it must establish the property tax payment amount for the historic agricultural structure so that it reflects the value of the public benefit received from the preservation easement.

Statutory section 12-127a amended 1984; §§ 12-129b and 12-129o amended 1999; § 12-81bb amended 2002; § 12-129p amended 2006; § 12-170v enacted 2006; § 12-124a amended 2013; § 12-129n amended 2014; §§ 12-62s and 12-129u enacted 2014; § 12-170aa amended 2017.

[Conn. Gen. Stat. §§ 12-62s, -81bb, -124a, -127a, -129b, -129n, -129o, -129p, -129u, -170v, -170aa \(2018\)](#)

Connecticut, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Blind persons (§ 12-81(17))

The property of certain blind persons is exempt from taxation. Subject to the provisions of §§ 12-89, 12-90 and 12-92, the exemption amount generally equals \$3000.

Totally disabled persons (§ 12-81(55))

The property of certain totally disabled persons is exempt from taxation. The exemption amount equals \$1000. An eligible Connecticut resident must:

- be eligible to receive permanent total disability benefits under Social Security;
- have not been engaged in employment covered by Social Security, but must have become qualified for permanent total disability benefits under any government retirement or disability plan that contains comparable qualification requirements; or
- be at least 65 years of age and otherwise eligible to receive permanent total disability benefits under Social Security or any government retirement or disability plan.

Municipal option to provide additional exemption for totally disabled persons (§ 12-81i)

A municipality may provide that a person entitled to the \$1000 property tax exemption provided by § 12-81(55) is entitled to an additional exemption in an amount of up to \$ 1000 of assessed value. The person's qualifying income may not exceed the applicable maximum amount provided

by § 12-81l. Section 12-81l provides that "qualifying income" is the applicant's total adjusted gross income, as determined for federal income tax purposes, plus any other income not included in the adjusted gross income. To be eligible for the exemption, the taxpayer's qualifying income may not be greater than:

- \$14,000, if unmarried; or
- \$16,000, if married.

Municipal option to provide additional exemption for blind persons (§ 12-81j)

A municipality may provide that a person entitled to the property tax exemption provided by § 12-81(17) is also entitled to an additional exemption of up to \$2000. The person's qualifying income may not exceed the applicable maximum amount provided by § 12-81l. The person's qualifying income may not exceed the applicable maximum amount provided by § 12-81l. Section 12-81l provides that "qualifying income" is the applicant's total adjusted gross income, as determined for federal income tax purposes, plus any other income not included in the adjusted gross income. To be eligible for the exemption, the taxpayer's qualifying income may not be greater than:

- \$14,000, if unmarried; or
- \$16,000, if married.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Increase in veteran's exemptions upon revaluation

In conjunction with each municipal revaluation of property, a municipality must increase:

- the exemption amount granted pursuant to subdivisions 12-81(19)–(26); and
- the exemption amount that each municipality may allow pursuant to section 12-81f.

The municipality must determine this increase by multiplying the exemption amount by "a multiplier determined by dividing the net taxable grand list for such year of revaluation by the net taxable grand list of the last year prior to such revaluation."

Veterans who served in active duty during war (§12-81(19))

Generally, \$1000 of property belonging to a Connecticut resident who meets the following requirements is exempt:

- a veteran of the armed forces in service during wartime;
- a United States citizen who served in various specified capacities during World War II;
- a member of the armed forces who was in service during wartime and who is still in the service;

- a person who is retired from the armed forces after 30 years of service because he or she has either reached the age limit prescribed by law or suffers from a mental or physical disability; or
- a person who is serving in the armed services in time of war.

Servicemen and veterans with disability ratings (§ 12-81(20))

Generally, up to \$3000 (\$3500 effective for assessment years commencing on or after October 1, 2019) of property belonging to a Connecticut resident who has served or is serving in the armed forces is exempt from taxation. To qualify, the U.S. Department of Veterans Affairs must have given the applicant a disability rating of 10 percent or more of total disability. The exemption amount ranges from:

- \$1500, if the rating is between 10 and 25 percent; to
- \$3000, if the person is 65 years of age or older and has a rating of more than 75 percent or has lost an arm or a leg.

When a qualified veteran dies, property belonging to his or her surviving spouse is exempt if the spouse remains a widow or widower.

An individual entitled to this exemption and exemptions under subdivisions 12-81(19), (22), (23), (25) and (26) may not receive more than one exemption.

Disabled veterans with severe disabilities (§ 12-81(21))

Up to \$10,000 of the assessed value of the dwelling house and lot belonging to a Connecticut veteran with a severe disability is exempt from local property taxation if the person:

- resides in and occupies the property as his or her domicile; and
- is a veteran who served in the armed services and the U.S. Department of Veterans Affairs has declared him or her to have certain specified severe service-connected disabilities, including, among others, paraplegia or osteochondritis resulting in permanent loss of the use of both legs, hemiplegia and permanent paralysis of one leg and one arm, total blindness, and amputation of at least two limbs.

The loss of the use of one arm or one leg because of service-related injuries qualifies a veteran for a property tax exemption of up to \$5000.

A veteran's surviving spouse is entitled to the same exemption for the time that he or she is the property's legal owner and:

- while he or she remains a widow or widower; or
- upon the termination of any subsequent marriage by dissolution, annulment or death,

Surviving relatives of a serviceman or veteran (§ 12-81(22)–(26))

Generally, the property of a surviving spouse or minor child of a serviceman or veteran qualifies for an exemption in the amount of \$1000. The exemption continues as long as the spouse remains a widow or widower or the child remains a minor. The veteran must have served in the armed forces and died either during his or her term of service or after receiving an honorable discharge. The exemption amount increases to \$3000 if the death was due to service and occurred while on active duty.

Additional exemptions are allowed for the following individuals, provided they meet additional specified requirements:

- a serviceman's surviving spouse receiving federal benefits may receive a \$1000 exemption;
- a surviving spouse and minor child of veteran receiving compensation from the U.S. Department of Veterans Affairs may receive a \$3000 exemption;
- a surviving parent of a deceased serviceman or veteran may receive a \$1000 exemption; and
- the parents of a veteran may receive a \$1000 exemption.

Municipal option to provide additional exemption for veterans or spouses (§ 12-81f)

A municipality may provide that a veteran entitled to a property tax exemption under § 12-81(19) or (20) is entitled to an additional exemption, provided the veteran's qualifying income does not exceed:

- the applicable maximum amount provided by § 12-81*l*; or
- an amount the municipality establishes, which may not exceed the maximum amount set forth in § 12-81*l* by more than \$25,000.

For assessment years commencing on or after October 1, 2018, the maximum qualifying income amount is the applicable maximum under § 12-81*l* or an amount the municipality establishes, which may not be less than the applicable maximum amount provided by § 12-81*l*.

This exemption may be in an amount of up to \$20,000 or 10 percent of the assessed value in the case of a veteran eligible for an exemption under § 12-81(19). The exemption may also apply to a surviving spouse, but he or she must meet the qualifying income requirements. In the case of a veteran eligible for an exemption under § 12-81(20), the exemption may be for not less than \$3,000 of assessed value.

Section 12-81*l* provides that "qualifying income" is the applicant's total adjusted gross income, as determined for federal income tax purposes, plus any other income not included in the adjusted gross income. To be eligible for the exemption, the taxpayer's qualifying income may not be greater than:

- \$14,000, if unmarried; or
- \$16,000, if married.

Municipal option to provide exemption for veterans (§ 12-81jj)

A municipality may provide that a veteran who is ineligible for a property tax exemption under § 12-81(19) through (21) is entitled to an additional exemption, provided the veteran's qualifying income does not exceed:

- the applicable maximum amount provided for an unmarried person by § 12-81*l*; or
- an amount the municipality establishes, which may not exceed the maximum amount set forth in § 12-81*l* by more than \$25,000.

For assessment years commencing on or after October 1, 2018, the maximum qualifying income amount is the applicable maximum under § 12-81*l* or an amount the municipality establishes, which may not be less than the applicable maximum amount provided by § 12-81*l*.

This exemption may be in an amount of up to \$5000 or five percent of the assessed value

Additional exemption for veterans (§ 12-81g)

A person entitled to an exemption from property tax in accordance with subdivisions (19)–(26) of § 12-81 is entitled to an additional exemption in an amount equal to twice the exemption amount provided pursuant to any of the referenced subdivisions. The person's qualifying income may not exceed the applicable maximum amount provided under section 12-81*l*, unless the person has a disability rating of 100 percent. Section 12-81*l* provides that "qualifying income" is the applicant's total adjusted gross income, as determined for federal income tax purposes, plus any other income not included in the adjusted gross income. To be eligible for the exemption, the taxpayer's qualifying income may not be greater than:

- \$14,000, if unmarried; or
- \$16,000, if married.

If the person has a disability rating of 100 percent, the person's adjusted gross income may not exceed:

- \$21,000, if married; or
- \$18,000, if single.

Exemptions equal to one-half the above amounts are available to certain persons who do not fully meet the stated requirements.

Effective for the assessment year beginning October 1, 2013, and each assessment year thereafter, a municipality may provide that, in place of this additional exemption, a person entitled to a property tax exemption pursuant to § 12-81(20), "reflecting any increase made pursuant to the provisions of section 12-62g, who has a disability rating of one hundred per cent . . . [is] entitled to an additional exemption from such tax in an amount equal to three times the amount of the exemption provided" pursuant to § 12-81(20). However, the person's total adjusted gross income, as determined federal income tax purposes, plus any other income not included in the adjusted income, excluding veterans' disability payments, during the calendar year ending immediately preceding the filing of a claim, may be no more than:

- \$21,000, if married; or
- \$18,000, if not married.

Effective October 1, 2017, the person's maximum adjusted gross income may not exceed \$24,000 if married, or \$21,000 if not married.

Gold Star Parents and Spouses

Effective October 1, 2017, a municipality may provide that any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces is entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed either

- The amounts provided in § 12-81*l*; or
- A maximum amount established by the municipality that may not exceed the amount in § 12-81*l* by more than \$25,000.

Limitation on number of exemptions

Generally, an individual entitled to exemptions under two or more of subdivisions (19), (20), (22), (23), (25), (26) and (28) of section 12-81 and under section 12-82 may not receive more than one exemption.

OTHER

Environmentally friendly improvements

A municipality may offer an exemption for certain active solar energy heating or cooling systems. The exemption amount equals the amount by which the assessed valuation of the real property equipped with the solar heating or cooling system exceeds the assessed valuation of such real property equipped with a conventional system. The exemption applies only to the first 15 assessment years following construction of the building or addition of the system to a building.

An exemption is also available for certain Class I renewable energy sources, hydropower facilities, solar water or space heating systems, and geothermal energy sources in residential and other specified property. Also, a municipality may provide an exemption for certain passive solar energy heating or cooling systems and hybrid systems.

A municipality may abate up to 100% of the property taxes for any Class I renewable energy source that is the subject of a power purchase agreement approved by the Public Utilities Regulatory Authority.

Local firefighters and emergency personnel (§§ 12-81w, -81x)

A municipality may provide property tax relief for "the nonsalaried local emergency management director and for an individual who volunteers his or her services as a firefighter, fire police officer, . . . emergency medical technician, paramedic, civil preparedness staff, active member of a volunteer canine search and rescue team, . . . , active member of a volunteer underwater search and rescue team, or ambulance driver in the municipality, or any individual who is a retired volunteer firefighter, fire police officer or emergency medical technician and has completed at least twenty-five years of service as a volunteer firefighter, fire police officer or emergency medical technician in the municipality." The relief may provide either:

- for the period commencing July 1, 2019, and ending June 30, 2021, an abatement of up to \$1500 in property taxes due for any fiscal year, and on and after July 1, 2021, an abatement of up to \$2000 in property taxes due for any fiscal year, or;
- an exemption up to an amount equal to "the quotient of one million dollars divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per one thousand dollars of assessed value."

A municipality may also abate all or part of the taxes on the principal residence of the surviving spouse of a police officer, firefighter, or emergency medical technician who died performing his or her duties.

Statutory section 12-90 amended 1984; § 12-81i amended 1987; § 12-62g amended 2003; §§ 12-81f and 12-81jj amended 2018; § 12-81x amended 2013; § 12-81w amended 2019; §§ 12-81, 12-81g, and 12-81l amended 2017; § 12-81 amended 2018.

[Conn. Gen. Stat. §§ 12-62g, -81](#) (as amended by [2019 Conn. Pub. Law 19-171](#)), [-81f, -81g, -81i, -81ii, -81j, -81jj, -81l, -81w](#) (as amended by [2019 Conn. Pub. Law 19-36](#)), [-81x, -90 \(2018\)](#)

Connecticut, Limits on Tax Increases

GENERAL LIMITS

No generally relevant provisions were located.

A municipality has an option to phase in assessment *increases* resulting from real property revaluation. If a town chooses to phase in a portion of the increase in the assessment of each parcel, the legislative body must establish a factor, which may not be less than 25 percent, and must apply that factor to the increases for all parcels, regardless of property classification. Connecticut statutes provide additional restrictions on the phase-in methods. A municipality's statutory option to phase-in assessment *decreases* was eliminated as of October 1, 2013.

Optional limit on increases on apartment and residential properties

Certain municipalities may adopt assessment rates limiting property tax increases on apartment and residential properties. Details of the permitted systems are set forth in § 12-62n. For the assessment year beginning October 1, 2010, the property tax surcharge pursuant to § 12-62d may not exceed 7.5 percent of the property tax for all property other than apartment property and residential property.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section 12-62n enacted 2006; § 12-62c amended 2013.

[Conn. Gen. Stat. §§ 12-62c, -62n \(2018\)](#)

Connecticut, Statewide Property Taxes

No relevant provisions were located.

Delaware

Delaware, Assessment Rates

OVERVIEW

County tax

All property is assessed at its "true value in money."

Municipal tax

A municipality may elect to use "the assessments and supplementary assessments for property in the municipality as established annually or quarterly by the board of assessment or board of assessment review" as the municipality's assessment roll for municipal taxation. However, the municipality must use the county assessment for all property assessed for its agricultural, horticultural or forestal use.

PROPERTY CLASSIFICATIONS

Delaware does not have formal property classifications for assessment purposes. However, for general county tax purposes, including school tax purposes, the value of land must be its value for agricultural, horticultural or forest use, if the property:

- is "actively devoted to agricultural, horticultural or forest use"; and
- has been so devoted for at least the two years immediately preceding the tax year.

Section 8306 amended 1953; § 1101 amended 1970; §§ 1106 and 8329 amended 1984.

[Del. Code tit. 9, §§ 8306, 8329; tit. 22, §§ 1101, 1106 \(2017\)](#)

Delaware, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Local school taxes (§ 1917)

If authorized by a school board's majority vote, the board may allow a credit against local school taxes on any qualified property's valuation. In this context, "qualified property" is property "owned and occupied as a dwelling by and as the principal residence" of a person who, as of June 30 immediately before the beginning of the county fiscal year, is at least 65 years of age.

For claimants establishing legal domicile in Delaware after December 31, 2012, but on or before December 31, 2017, only claimants who, as of June 30 immediately before the beginning of the county fiscal year, have been legally domiciled in Delaware for "a period of at least 3 consecutive years" are eligible for the credit. Seasonal or temporary residence in Delaware of any duration does not constitute domicile.

For claimants establishing legal domicile in Delaware after December 31, 2017, only claimants who, as of June 30 immediately prior to the beginning of the county fiscal year, have been legally domiciled within Delaware for a period of at least 10 consecutive years are eligible to receive a credit.

The maximum credit is the lesser of:

- 50 percent of the tax remaining after any exemption provided by Title 9 (the county tax) and Title 22 (the municipal tax) and any tax reduction provided by § 6102 of Title 29 (the "Elderly Property Tax Relief and Education Expense Fund"); or
- \$500.

Elderly Property Tax Relief and Education Expense Fund (§ 6102)

The state has established an "Elderly Property Tax Relief and Education Expense Fund." Local school boards decide whether to authorize a credit against the school tax on the valuation of any qualified property, which is property meeting the requirements of Del. Code tit. 9, § 1917. The maximum amount of this credit is the lesser of:

- 50 percent of the tax remaining after any exemption provided by Title 9 (the county tax) and Title 22 (the municipal tax); or
- \$500.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory section 6102 amended 2017; § 1917 amended 2017.

[Del. Code tit. 14, § 1917; tit. 29, § 6102 \(2018\)](#)

Delaware, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

New Castle County, Kent County and Sussex County must provide a property tax exemption for individuals with a disability pursuant to [Del. Code tit. 9, § 320](#), in conformity with their respective county codes.

ELDERLY RESIDENTS

General county taxes

Elderly Delaware residents may qualify for a county tax exemption. A qualifying person must:

- be at least 65 years of age;
- have an income no greater than \$3000 per year; and
- reside in "a dwelling house owned by him which is a constituent part of his real property."

This exemption from the property's assessed value generally may not exceed \$5000 in the aggregate. However, the exemption:

- may not be "in addition to any other exemption to which said person may be entitled"; and
- is not permitted if the person's spouse lives in the dwelling house and has an annual income greater than \$3000.

The exemption does not apply to "property taxes levied within and by a municipality" or to "ditch taxes and sewer taxes."

Kent County taxes

The Kent County Levy Court may provide an exemption for real property owned by citizens over the age of 65 "to such degree and in such manner as it determines will best promote the public welfare." However, the ordinance must be similar to the ordinances permitted pursuant to § 8133(b).

Municipal taxes

A Delaware resident who is at least 65 years of age may qualify for a municipal tax exemption. The municipality determines the extent of the tax exemption.

Local school taxes

If authorized by a school board's majority vote, the board may allow a credit against local school taxes on any qualified property's valuation. In this context, "qualified property" is property "owned and occupied as a dwelling by and as the principal residence" of a person who, as of June 30 immediately before the beginning of the county fiscal year, is at least 65 years of age.

For claimants establishing legal domicile in Delaware after December 31, 2012 and before December 31, 2017, only claimants who, as of June 30 immediately before the beginning of the county fiscal year, have been legally domiciled in Delaware for "a period of at least 3 consecutive years" are eligible for the credit. Beginning January 1, 2018, the residency period will be 10 consecutive years. Seasonal or temporary residence in Delaware of any duration does not constitute domicile.

The maximum credit is the lesser of:

- 50 percent of the tax remaining after any exemption provided by Title 9 (the county tax) and Title 22 (the municipal tax) and any tax reduction provided by § 6102 of Title 29 (the "Elderly Property Tax Relief and Education Expense Fund"); or
- \$500.

Elderly Property Tax Relief and Education Expense Fund

The state has established an "Elderly Property Tax Relief and Education Expense Fund." Local school boards decide whether to authorize a credit against the school tax on the valuation of any qualified property, which is property owned by a person who, as of the beginning of the tax year, is at least 65 years of age. The maximum amount of this credit is the lesser of:

- 50 percent of the tax remaining after any exemption provided by Title 9 (the county tax) and Title 22 (the municipal tax); or
- \$500.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Section 1002 amended 1986; § 8141 amended 1994; § 8132 amended 1996; §§ 1917 and 6102 amended 2017.

[Del. Code tit. 9, §§ 8132, 8141; Del. Code tit. 14, § 1917; tit. 22, § 1002; tit. 29, § 6102 \(2018\)](#)

[Delaware, Limits on Tax Increases](#)

GENERAL LIMITS

County taxes

Upon reassessment, the county property tax rate levied for a fiscal year may not yield county property tax revenues more than 15 percent greater than the total of that county's property taxes imposed for the immediately preceding fiscal year. An initial assessment made on new construction is not taken into account when determining this limitation.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Section amended 1984.

[Del. Code tit. 9, § 8002 \(2018\)](#)

[Delaware, Statewide Property Taxes](#)

No relevant statewide provisions were located.

[District of Columbia](#)

[District Of Columbia, Assessment Rates](#)

OVERVIEW

Generally, real property is assessed at its "estimated market value," which means 100 percent of the "most probable price at which a particular piece of real property, if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, would be expected to transfer under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other." The Council establishes tax rates by class each year, and the rates are applied to the property's assessed value.

PROPERTY CLASSIFICATIONS

Class 1

Generally, class 1 property is residential real property that is for "nontransient residential dwelling purposes." It also includes certain unimproved real property, such as property zoned residential, parking lots for residential property, or property that abuts residential property owner by the same party.

For the tax year beginning October 1, 2009, and each tax year thereafter, the tax rate for class 1 properties is "calculated to yield in the tax year the same amount of taxes estimated to be collected . . . during the preceding tax year, plus the lesser of":

- seven percent; or
- the "percentage increase in the total aggregate assessment of taxable real property" for class 1 property.

If the total aggregate assessment of taxable real property for class 1 properties is estimated to decrease, the real property tax rate remains the same as for the prior tax year.

Class 2

Class 2 property is all real property that is not class 1, 3, or 4.

The sum of the real property tax rates and special real property tax rates for class 2 property for tax years beginning October 1, 2009, and later is:

- for the first \$3 million of assessed value, the rate established by statute (as described below), provided, that for the tax year beginning October 1, 2011, the tax rate is \$1.65 of each \$100 of assessed value; and
- for the portion exceeding \$3 million, \$1.89 of each \$100 of assessed value. For the tax year beginning October 1, 2019, and each tax year thereafter, the recurring annual revenue collected pursuant to Internet Sales Tax Amendment Act (IST revenue) shall to the extent the

IST revenue is in excess of that required for the financial plan for the current fiscal year ("excess IST revenue"), reduce this property tax rate, "as determined at the time of the February quarterly revenue estimate, to the lowest tax rate rounded up to the nearest penny per \$100 of assessed value; provided, that the rate is no less than \$1.85 per \$100 of assessed value; provided further, that if the tax rate remains greater than \$1.85 per \$100 of assessed value, for the tax year beginning October 1, 2020, and each tax year thereafter, the excess IST revenue shall reduce the property tax rate to the lowest tax rate rounded up to the nearest penny per \$100 of assessed value that is at least \$1.85 per \$100 of assessed value."

The real property tax rate for the first \$3 million of assessed value for tax years beginning October 1, 2010, and later is calculated by subtracting specified amounts from 110 percent of the total tax amount received for taxable class 2 properties for the prior fiscal year, based on a rate of \$1.85 of each \$100 of assessed value. The real property tax rate may not be less than \$.90 of each \$100 of assessed value.

Class 3

Class 3 property is "all improved real property that appears on the list compiled under § 42-3131.16," which includes certain vacant buildings.

For tax years beginning on October 1, 2010, and later, the sum of the real property tax rates and special real property tax rates for taxable class 3 properties is \$5 for each \$100 of assessed value.

Class 4

Class 4 property is all improved real property that "appears on the list compiled under § 42-3131.17," which includes blighted vacant buildings.

For tax years beginning October 1, 2010, and later, the sum of the real property tax rates and special real property tax rates for taxable class 4 properties is \$10 for each \$100 of assessed value.

Statutory section 47-813 amended 2011; § 47-802 amended 2012; § 47-812 amended 2019; § 42-3131.17 amended 2017.

[D.C. Code §§ 42-3131.17; 47-802, -812, -813\(c-8\) \(2019\)](#)

District Of Columbia, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Owner-occupant residential tax credit

Real property receiving the homestead deduction under § 47-850 or § 47-850.01 receives an owner-occupant residential tax credit. The credit is calculated using the formula set forth in § 47-864(b). The credit does not apply if during the prior tax year:

- the real property was sold to a new owner;
- the return required by § 42-1103(d) and § 47-903(d) was due;
- the real property's value was increased due to certain changes in zoning classification; or
- the property's assessed value was clearly erroneous, among other reasons.

Tax abatements for certain projects

The District of Columbia offers several tax abatements for special projects, such a 10-year partial tax abatement for all new downtown housing projects that meet specified requirements, as described in § 47-857.03. See §§ 47-857.05 through 47-857.16 for similar tax abatements for other types of housing and nonprofit projects.

Other tax abatements are available, including, among others, abatements for homeowners in an enterprise zone (§ 47-858.01), substantial rehabilitation of single-family residential property in an enterprise zone (§ 47-858.03), new residential developments in NoMA (§ 47-859.01), and improvements to section 8 and other affordable housing (§ 47-866).

Tax credit for substantial rehabilitation of single-family residential property in an enterprise zone

Generally, if an eligible owner of a single family residential property in an enterprise zone substantially rehabilitated the property after April 19, 2002 and before October 1, 2007, the real property tax imposed by § 47-811 is reduced \$50 for each \$1,000 spent on the rehabilitation, provided certain conditions were met and the amount does not exceed specified limits.

Tax deferrals-all Class 1 property owners

An eligible taxpayer may defer each year any real property tax owed in excess of 110% of his or her immediately preceding year's real property tax liability for Class 1 Property. To be eligible for such deferral the taxpayer must:

- have owned the property for which the deferral is claimed for at least one year;
- certify that such property is currently occupied by the taxpayer and was occupied by the taxpayer for the 12-month period immediately preceding the deferral application; and
- file a written application for deferral.

No further deferrals shall be granted to a taxpayer when the aggregate amount of the deferred real property tax plus interest from previous tax years is equal to or greater than 25% of the assessed value of the real property for the tax year for which the deferral is requested.

Tax deferrals-low income property owners

An eligible owner may defer for each tax year any real property tax in excess of the real property tax for the prior tax year. An eligible owner is one who:

- resides in the District in a house or condominium; and
- has a household adjusted gross income of less than \$50,000.

No further deferrals shall be granted when the aggregate amount of the deferred real property tax plus interest from previous tax years is equal to or greater than 25% of the assessed value of the real property for the tax year for which the deferral is requested.

"Any taxpayer who is 65 years of age or older and who applies for real property tax deferral under [D.C. Code § 47-845.02] shall have undergone counseling as described in the National Housing Act, 12 U.S.C. § 1715z-20, relating to insurance on home equity conversion mortgages for elderly homeowners.

Tax deferrals-low income senior property owners

A "senior household" may defer each year any real property tax owed. A "senior's household" is a house or condominium which is an individual's residence:

- that comprises a dwelling unit;
- that is Class 1 Property that contains not more than five dwelling units therein;
- that is owned at least 50 percent in whole or in part, by the individual who is 65 years of age or older; and
- wherein the household adjusted gross income is less than \$50,000.

No further deferrals shall be granted when the aggregate amount of the deferred real property tax plus interest from previous tax years is equal to or greater than 25% of the assessed value of the real property for the tax year for which the deferral is requested.

Statutory sections 47-859.01, 47-866, 47-858.01, 47-858.03, and 47-858.04 enacted 2002; § 47-857.03 amended 2002; § 47-864 amended 2018; §§ 47-845, 47-845.02, and 47-847.03 amended 2015.

[D.C. Code §§ 47-845, -845.02, 845.03, -857.03, -858.01, -858.03, -858.04, -859.01, -864, -866 \(2019\)](#)

District Of Columbia, Homestead Exemptions

ALL RESIDENTS

Homestead deduction for house and condominium units

The Mayor must deduct \$67,500 from the assessed value of homestead property. Starting October 1, 2012, that amount is increased annually by a cost-of-living adjustment.

DISABLED RESIDENTS

Reduced tax liability for property owners with disabilities

Generally, to be eligible for a reduced tax liability the "eligible household" must be an individual's residence that:

- is a dwelling unit;
- is class 1 property; and
- contains no more than five dwelling units.

Also, the property must be owned at least 50 percent by an individual who:

- has been determined to have a permanent and total disability by the Social Security Administration or is receiving Supplemental Security Income or Social Security Disability, railroad retirement disability benefits, or federal or District of Columbia government disability payments; and

- whose household adjusted gross income is less than \$125,000, as adjusted for inflation beginning on January 1, 2015.

An eligible household may receive a 50-percent deduction in computing real property tax liability. The deduction is computed by "multiplying the tax rate by 50% of an amount equal to the current tax year's taxable assessment."

ELDERLY RESIDENTS

Reduced tax liability for property owners over age 65

Generally, to be eligible for a reduced tax liability, the "eligible household" must be an individual's residence that:

- is a dwelling unit;
- is class 1 property; and
- contains no more than five dwelling units.

The property must be owned at least 50 percent by an individual who:

- is 65 years of age or older; and
- whose household adjusted gross income is less than \$125,000, as adjusted for inflation beginning on January 1, 2015.

An eligible household may receive a 50-percent deduction in computing real property tax liability. The deduction is computed by "multiplying the tax rate by 50% of an amount equal to the current tax year's taxable assessment."

LOW INCOME RESIDENTS

Five-year property tax exemption

Qualified low-income residents are eligible for a five-year property tax exemption. The household income may not exceed 120 percent of the lower income guidelines established for the Washington Standard Metropolitan Statistical Area. The household must occupy the unit and must either:

- become an owner in fee simple; or
- receive, pursuant to a qualified shared equity financing agreement, at least a five-percent qualified ownership interest, the right to occupy the unit, and an option to purchase the remaining ownership interest at a specified later date.

A household may also qualify as a lower income household if it meets either of the following requirements:

- the household occupies a residential property located in an economic development zone;
- the property is the owner's principal place of residence;
- the property is "owned in fee simple, or the equivalent with respect to occupancy rights in a cooperative, by a first time home buyer"; and
- the household income does not exceed 110 percent of the area median income guidelines.

Chapter 47-35 does not apply if the fair market value of the unit or residential property exceeds 80 percent of the median sale price for homes within the District in the prior year, unless specific exemptions apply.

Property transferred to a qualifying lower income homeownership household is exempt from real property tax pursuant to § 47-1002, if:

- the household meets the requirements of § 47-3502 (described above); and
- "in the case of a qualifying lower income homeownership household under § 47-3502(2)(B), the household receives a credit against rent equal to that percentage of the real property tax that would have been due on the property without regard to this section which bears the same relation to the total real property tax that would have been due on the property without regard to this section as 100% minus the percentage of the household's qualified ownership interest bears to 100%."

This exemption is effective only:

- until the end of the fifth tax year following the year in which the property was transferred to the household; and
- as long as the same household owns and occupies the property.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory section 47-3502 amended 2005; § 47-3503 amended 2008; § 47-850 amended 2010; §§ 47-863 and 47-3502 amended 2015; § 47-1002 amended 2019. Regulation 337 amended 2018; r. 335 adopted 1985.

[D.C. Code §§ 47-850, -863, -1002, -3502, -3503 \(2019\); D.C. Mun. Regs. tit. 9, §§ 335, 337 \(2019\)](#)

District Of Columbia, Limits on Tax Increases

GENERAL LIMITS

Deferrals of certain tax increases

District of Columbia's Municipal Regulations provide that a taxpayer "eligible under § 435 of the Act" may defer payment of any real property tax owed in excess of 110 percent of the taxpayer's real property tax liability for the immediately preceding year. Similarly, a taxpayer "eligible under § 436 of the Act" may defer payment of any real property tax owed that is attributable to an increase in assessed value of more than 25 percent over the previous year's assessment. The eligible taxpayer must have owed the residential real property for which the tax deferral is claimed for at least 60 consecutive months before July 1 of the tax year in which the deferral is requested.

See also **Credits for Specified Classes-Other** for additional tax deferral provisions for Class 1 property.

LIMITS FOR SPECIFIED CLASSES

No specifically relevant provisions were located. However, see **Credits for Specified Classes: Other** for the owner-occupant residential tax credit, which is based on the amount of tax increase.

Regulation amended 2001.

[D.C. Mun. Regs. tit. 9, § 318 \(2019\)](#)

District Of Columbia, Statewide Property Taxes

No specifically relevant provisions were located. However, to defray "expenses of the District of Columbia as Congress may from time to time appropriate for," there is levied each year, a tax "at such rate on the real and personal property subject to taxation in the District as will, when added to the other taxes and revenues of the District, produce money enough to enable the District to pay promptly and in full all sums directed by Congress to be paid by the District, and for which appropriation has been duly made."

Statutory section amended 2013.

[D.C. Code § 47-501 \(2019\)](#)

Florida

Florida, Assessment Rates

OVERVIEW

Generally, all property is assessed at its "just valuation." "Assessed value of property" means an annual determination of:

- the property's just or fair market value;
- the property's value as limited by Article VII of the state constitution; or
- the property's value "in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value" pursuant to Article VII of the state constitution.

PROPERTY CLASSIFICATIONS

General real property classifications

All items required to be on the assessment rolls must receive a classification based on the property's use, including the following real property classifications:

- residential, including one category for homestead property and one for nonhomestead property;
- commercial and industrial property;
- agricultural property;
- nonagricultural acreage;
- high-water recharge property;
- historic property used for commercial or certain nonprofit purposes;
- exempt property;
- centrally assessed property;
- leasehold interests;
- time-share property;

- land assessed pursuant to § 193.501; and
- other.

Properties affected by imported or domestic drywall (repealed July 1, 2017)

"Imported or domestic drywall" is drywall that "contains elevated levels of elemental sulfur that results in corrosion of certain metals." If a single-family residential property is affected by imported or domestic drywall and needs remediation, the property appraiser must take into consideration the presence of the imported or domestic drywall and the impact of such drywall on the assessed value. If the building cannot be used for its intended purpose without remediation or repair, its value is assessed at \$0.

Living quarters of parents or grandparents

A county may reduce the assessed value of homestead property that results from the construction or reconstruction of the property to provide living quarters for one or more of the owner's (or his or her spouse's) natural or adoptive parents or grandparents, if at least one of the parents or grandparents is at least 62 years old.

Renewable energy sources

An increase in a residential real property's value attributable to the installation of a renewable energy source device may not be considered when determining the property's assessed value. This provision applies to a renewable energy source device installed on or after January 1, 2013, to either new and existing residential real property.

Constitutional section amended 2016. Statutory section 192.042 amended 2006; § 193.1551 amended 2007; §§ 195.073 amended 2009; § 193.703 amended 2013; § 193.155 amended 2018; §§ 192.001 and 193.624 amended 2017; § 193.1522 repealed effective July 1, 2017.

[Fla. Const. art. VII, § 4; Fla. Stat. §§ 192.001, .042; 193.155, .1551, .1552, .624, .703; 195.073 \(2018\)](#)

Florida, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Discounts for disabled veterans

A veteran who is 65 or older and partially or totally permanently disabled receives a discount from the ad valorem tax owed on homestead property that the veteran owns and resides in if:

- the disability was combat-related; and
- the veteran was honorably discharged.

The discount is a percentage equal to the percentage of the veteran's permanent, service-connected disability, as determined by the United States Department of Veterans Affairs.

OTHER

Low-income housing tax credit

Property used for affordable housing may receive a low-income housing tax credit from the Florida Housing Finance Corporation.

Abatement for hurricane damaged property

If a residential improvement is rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, taxes initially levied in 2019 may be abated as provided in Fla. Stat. § 197.173.

Statutory section 193.017 enacted 2004; § 196.082 amended 2013; 197.318 enacted 2018.

[Fla. Stat. §§ 193.017; 196.082; 197.173 \(2018\)](#)

Florida, Homestead Exemptions

ALL RESIDENTS

A person may receive an exemption of up to \$25,000 of the assessed value of the Florida real property that is his or her permanent residence. Every person who qualifies to receive this exemption is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies other than school district levies.

Note: A proposed constitutional amendment which would have provided that every person who qualifies to receive the exemption "is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 and up to an additional \$25,000 on the assessed valuation greater than \$100,000 for all levies other than school district levies" was defeated by the voters at the 2018 general election.

DISABLED RESIDENTS

Totally and permanently disabled persons

A quadriplegic's homestead is exempt from taxation.

The homestead of a paraplegic, hemiplegic, or other totally and permanently disabled person, who must use a wheelchair for mobility or who is legally blind, is exempt from taxation. To be entitled for this exemption:

- the disabled person must be a permanent Florida resident of this state; and
- the gross income of all persons residing in the homestead for the prior year may not exceed \$14,500.

The above maximum income limitation is adjusted annually by the percentage change in the average cost-of-living index.

Widows, widowers, blind persons, and persons totally and permanently disabled

"Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person" who is a bona fide Florida resident is exempt from taxation.

ELDERLY RESIDENTS

Persons age 65 and older (§ 196.075)

Residents who are 65 years of age or older may qualify for an additional tax exemption. A county or municipality may adopt an ordinance to allow either or both of the following additional homestead exemptions:

- up to \$50,000 for a person who owns property that is the owner's permanent residence, who has attained the age of 65, and whose household income does not exceed \$20,000; or
- an amount equal to the property's assessed value, for any person who has title to real estate with a just value of less than \$250,000 (as determined in the first tax year that the owner applies and is eligible for the exemption), who has maintained the property as his or her permanent residence for at least 25 years, who has attained the age of 65, and whose household income does not exceed the above income limitation.

This provision first applies to the 2013 tax roll.

Beginning January 1, 2001, the \$20,000 income limitation is adjusted annually, on January 1, by the percentage change in the average cost-of-living index.

The just value determination for a person who received the exemption before January 1, 2017 is the just value as determined in the first tax year that the owner applied and was eligible for the exemption. Such person may reapply for the exemption in subsequent years, regardless of the current just value of his or her homestead property. A person who received the exemption before 2017 may apply for a refund for any prior year in which the exemption was denied solely because the just value of the homestead property was greater than \$250,000.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veterans confined to wheelchairs

Real estate used and owned as a homestead by a certain disabled veterans is exempt from taxation. To qualify, a veteran must:

- have been honorably discharged with a service-connected total disability; and
- have a certificate stating that he or she is "receiving or has received special pecuniary assistance due to disability requiring specially adapted housing" and is required to use a wheelchair for his or her transportation.

This tax exemption carries over to the veteran's spouse, provided the spouse continues to reside on the real estate and uses it as his or her domicile or until he or she remarries or sells the property.

Permanently and totally disabled veterans

Real estate owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability is exempt from taxation, if the veteran:

- is a permanent Florida resident on January 1 of the tax year for which exemption is being claimed; or
- was a permanent Florida resident on January 1 of the year the veteran died.

If the veteran predeceases his or her spouse and if the spouse holds title to and permanently resides on the homestead, the exemption carries over to the veteran's spouse until he or she remarries or sells the property.

Surviving spouse of a veteran who died from service-connected causes

Real estate owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty is exempt from taxation if the veteran was a permanent Florida resident on January 1 of the year in which the veteran died. This tax exemption carries over to the surviving spouse as long as the spouse:

- holds title to the homestead;
- permanently resides on the property; and
- does not remarry.

Disabled ex-servicemember

Five thousand dollars of the value of certain ex-servicemembers' property is exempt. To qualify, the ex-servicemember must be:

- a bona fide Florida resident;
- discharged under honorable conditions; and
- disabled 10 percent or more by misfortune or while serving during a period of wartime service.

The unmarried surviving spouse of a disabled ex-servicemember is also entitled to the exemption.

OTHER

Renewable energy sources

Improved real property upon which a renewable energy source device is installed and operated is entitled to an exemption in the amount equal to the device's original cost, including installation costs. The exemption does not include the cost of replacing previously existing property removed or improved during the installation. The exemption may not be granted for a period of more than 10 years. No exemption is granted with respect to renewable energy source devices installed before January 1, 2009.

Fallen heroes family tax relief

Real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state (or a political subdivision of the state) is exempt from taxation if:

- the state issues the required documentation; and
- the first responder and his or her surviving spouse were permanent residents of Florida on January 1 of the year in which the first responder died.

This tax exemption applies as long as the surviving spouse:

- holds title to the homestead;
- permanently resides on the property; and

- does not remarry.

If the surviving spouse sells the property, an "exemption not to exceed the amount granted under the most recent ad valorem tax roll" may be transferred to the new residence if:

- the property is used as the surviving spouse's primary residence; and
- the surviving spouse does not remarry.

This provision operates prospectively to the 2013 tax roll and is effective January 1, 2013. The exemption applies to the homestead exemption of the surviving spouse of a first responder whose death occurs before, on, or after the act's effective date. This amendment was approved at the general election held in November 2012.

Deployed servicemembers (§ 196.173)

A servicemember who receives a homestead exemption may receive an additional ad valorem tax exemption on that homestead property if the servicemember was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of any of the military operations specified in Fla. Stat. § 196.173. "The amount of the exemption is equal to the taxable value of the homestead of the servicemember on January 1 of the year in which the exemption is sought multiplied by the number of days that the servicemember was on a qualifying deployment in the preceding calendar year and divided by the number of days in that year."

Historic properties (§ 196.1997)

"The board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow ad valorem tax exemptions under s. 3, Art. VII of the State Constitution to historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties in accordance with guidelines established in [Fla. Stat. § 196.1997]."

"The ordinance must specify that any exemption granted remains in effect for up to 10 years with respect to any particular property, regardless of any change in the authority of the county or municipality to grant such exemptions or any change in ownership of the property. In order to retain the exemption, however, the historic character of the property, and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption is granted."

Statutory sections 196.091, 196.101, 196.202 amended 2012; § 196.24 amended 2018; § 196.031 amended 2017; § 196.081 amended 2013; § 196.075 amended 2016; § 196.173 amended 2018; § 196.1997 enacted 1992.

[Fla. Stat. §§ 196.031, .075, .081, .091, .101, .173, .1997, .202, .24 \(2018\)](#)

Florida, Limits on Tax Increases

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

Homestead property

Any reassessment change to property that receives the homestead exemption may not exceed the *lower* of the following:

- three percent of the property's assessed value for the prior year; or
- the percentage change in the Consumer Price Index for the preceding calendar year.

If the assessed property value calculated above exceeds the property's just value, the assessed value of the property is lowered to the property's just value.

Similar limits exist for nonhomestead residential property (§ 1193.1554) and certain other residential and nonresidential real property (§ 1193.1555), which values may not exceed five percent of the previous year.

Statutory sections 193.155 amended 2018; §§193.1554, and 193.1555 amended 2016.

[Fla. Stat. §§ 193.155, .1554, .1555 \(2018\)](#)

Florida, Statewide Property Taxes

No relevant provisions were located.

Georgia

Georgia, Assessment Rates

OVERVIEW

Generally, Georgia property is assessed at 40 percent of its current fair market value, and each tax jurisdiction must levy its tax on 40 percent of the property's fair market value.

PROPERTY CLASSIFICATIONS

Georgia does not have formal property classifications for assessment purposes. However, the following property is assessed or valued using special procedures:

- real property devoted to certain bona fide agricultural purposes is assessed at "75 percent of the value which other tangible real property is assessed";

- real property that qualifies as rehabilitated historic property is assessed at 40 percent of its fair market value, but, in this context, "fair market value" means the fair market value of rehabilitated historic property as determined pursuant to § 48-5-2(3)(C);
- real property that qualifies as landmark historic property is assessed at 40 percent of its fair market value, but, in this context, "fair market value" means the fair market value of landmark historic property as determined pursuant to § 48-5-2(3)(D);
- real property devoted to bona fide conservation uses is assessed at 40 percent of its current use value;
- real property located in a transitional developing area devoted to bona fide residential uses is assessed at 40 percent of its current use value; and
- real property that qualifies as Brownfield property is assessed at 40 percent of its fair market value for a specified time, but, in this context, "fair market value" means the value determined pursuant to § 48-5-2(3)(F).

Statutory section 48-5-6 amended 1991; § 48-5-7 amended 2018; § 48-5-2 amended 2019.

Ga. Code §§ 48-5-2, -6, -7 (LexisNexis 2019)

Georgia, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No specifically relevant provisions were located. However, Georgia permits certain elderly residents to defer the payment of taxes.

Homestead tax deferral (§ 48-5-72)

An individual who is 62 years of age or older and entitled to claim a homestead exemption may elect to defer payment of all or part of the ad valorem taxes levied on his or her homestead. If the homestead has an assessed value of \$50,000 or more, the deferral may apply only to the taxes on the first \$50,000 of assessed value. Interest at the rate of .75 percent per month accrues on deferred taxes from the date the taxes are due.

The deferral will not be granted:

- if the total of deferred taxes, interest, and all other unsatisfied liens, exceeds 85 percent of the homestead's fair market value for the immediately preceding tax year;
- if the applicant's gross household income for the immediately preceding calendar year exceeds \$15,000;
- if the homestead is subject to any lien, "the terms of which are dictated by federal law, rule, or regulation prohibiting" tax deferrals; or
- with respect to "taxes levied to retire bonded indebtedness or for special assessments."

Alternative to tax deferral (§ 48-5-72.1)

As an alternative to the tax deferral described above, an individual who is 62 years of age or older, resides in a Georgia county with a population of 550,000 or more, and is entitled to claim a homestead exemption may elect to defer all or part of the taxes levied on his or her homestead. The maximum deferral amount equals that portion of the ad valorem taxes levied on the

individual's homestead that exceeds four percent of the individual's gross household income for the immediately preceding calendar year.

An individual filing for this alternative tax deferral may not apply for a tax deferral under § 48-5-72.

Interest at the rate of .75 percent per month accrues on deferred taxes from the date the taxes are due.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Tax adjustment

For each taxable year, a homeowner's incentive adjustment may be applied to the return of each taxpayer claiming a state-wide homestead exemption. The adjustment may provide a taxpayer with a benefit equivalent to a homestead exemption of up to \$18,000 of the "assessed value of a taxpayer's homestead or the taxpayer's ad valorem property tax liability on the homestead, whichever is lower." The General Assembly may appropriate the funds each year for grants to local governments and school districts as homeowner tax relief grants.

Statutory sections 48-5-73 and 48-5-75 amended 1981; § 48-5-72.1 amended 1988; § 48-5-72 amended 2000. Constitutional paragraph amended 1999.

Ga. Code §§ 48-5-72, -72.1, -73, -75 (LexisNexis 2019); [Ga. Const. art. VII, § IIA, ¶ I](#)

Georgia, Homestead Exemptions

ALL RESIDENTS

Standard homestead exemption

A Georgia resident's home that the owner occupies and uses as his or her primary residence may be granted a \$2,000 exemption from state, county, and school taxes. The exemption does not apply to school taxes levied by municipalities and to pay interest on and to retire bonded indebtedness.

The \$2,000 exemption is deducted from the homestead's 40-percent assessed value. The owner of a dwelling house on a farm that is granted a homestead exemption may also claim a homestead exemption if he or she is participating with a rural housing program under contract with the local housing authority.

Generally, a homeowner is entitled to a homestead exemption if the homeowner owned the home and used it as his or her legal residence as of January 1 of the taxable year. A person may qualify if he or she is away from his or her home because of health reasons.

Exemptions offered by counties

Georgia's Revenue Department notes that some counties "have increased the amounts of their homestead exemptions by local legislation above the amounts offered by the State. As a general rule the exemptions offered by the county are more beneficial to the homeowner."

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Ad valorem taxation for educational purposes (§ 48-5-52)

An elderly resident may qualify for an additional exemption of up to \$10,000 of the assessed value of his or her homestead property in an independent or county school district. To qualify:

- the claimant must be 62 years of age or older; and
- the total net income of the claimant and his or her spouse generally may not exceed \$10,000 for the immediately preceding taxable year. (Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed under the federal Social Security Act.)

This exemption applies when determining ad valorem taxes for educational purposes levied by, for, or on behalf of any such school system, including taxes to retire school bond indebtedness.

"Floating inflation-proof exemption" (§ 48-5-47.1)

Certain individuals may obtain a floating inflation-proof homestead exemption based on natural increases in the homestead's value. The exemption equals the amount a homestead's assessed value exceeds that homestead's assessed value for the tax year immediately preceding the tax year in which this exemption is first granted. This exemption replaces all other homestead exemptions. To qualify, an individual must:

- be 62 years of age or older;
- have an annual income not exceeding \$30,000.

The exemption:

- does not apply to or affect any municipal taxes or county school district taxes for educational purposes; and
- is in place of, not in addition to, any other homestead exemption applicable to county ad valorem taxes for county purposes.

Additional exemption for residents at least 65 years of age (§ 48-5-47)

Certain elderly residents may qualify for an additional exemption of up to \$4,000 from state and county ad valorem taxes. A qualified resident must:

- be 65 years of age or over;
- own and occupy the homestead as a residence;
- have a net income, together with the net income of his or her spouse who also occupies and resides at the homestead, that does not exceed \$10,000.00 for the immediately preceding taxable year. (Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed under the federal Social Security Act.)

Exemption from state tax (§ 48-5-48.3)

An individual 65 years of age and older may claim an exemption from the state tax on their home and the 10 acres of land surrounding the home. To qualify:

- the individual must be 65 years of age or over on or before January 1 of the year in which he or she applies for the exemption;
- the person must own and occupy as a residence and homestead "in an amount equal to the actual levy for state ad valorem taxation made pursuant to Code Section 48-5-8 with respect to that homestead."

The exemption:

- is from all ad valorem taxation for state purposes and does not apply to or affect county taxes, municipal taxes, or school district taxes; and
- is in addition to, and not in place of, any other homestead exemption from state taxes.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veteran or his or her surviving spouse (§ 48-5-48)

A qualified disabled veteran is eligible for a homestead exemption. The exemption applies to property taxes for state, county, municipal, and school purposes. The exemption extends to the disabled veteran's unremarried surviving spouse or minor children, as long as they continue to occupy the home as a residence.

A "disabled veteran" in this context means a veteran who is a citizen and a Georgia resident who was discharged under honorable conditions and who has been adjudicated as having a service

related disability that renders the veteran 100 percent totally disabled (or as being less than 100 percent totally disabled but is compensated at the 100 percent level due to unemployability) or who is entitled to receive a statutory award from the Department of Veterans Affairs for:

- loss or permanent loss of use of one or both feet;
- loss or permanent loss of use of one or both hands;
- loss of sight in one or both eyes; or
- certain permanent impairments of vision of both eyes.

A disabled veteran who is a Georgia citizen and resident is granted an exemption equal to the greater of:

- \$32,500; or
- the maximum amount that may be granted to a disabled veteran under 38 U.S.C. § 2102.

Effective July 1, 2017, a disabled veteran who receives a final determination of disability that contains a retroactive period of eligibility is entitled to a refund of taxes paid during the period he or she would have been exempt from taxes. The refund may be for no more than the three year period preceding the application for the exemption.

Surviving spouse of U.S. service member (§ 48-5-52.1)

The unmarried surviving spouse of a member of the armed forces who was killed in or died as a result of a war or armed conflict is granted a homestead exemption from all ad valorem taxes for state, county, municipal, and school purposes. The exemption amount equals the greater of:

- \$32,500; or
- the maximum amount that may be granted to a disabled veteran under 38 U.S.C. § 2102.

A surviving spouse is eligible for this exemption as long as he or she remains unmarried.

OTHER

Surviving spouse of a peace officer or firefighter (§ 48-5-48.4)

The unremarried surviving spouse of a peace officer or firefighter killed in the line of duty is granted a homestead exemption for the homestead's full value for as long as the applicant occupies the residence as a homestead.

This exemption granted is in place of, not in addition to, any other homestead exemption from ad valorem taxes.

Municipal property tax exemption within certain multi-county cities

Effective for tax years beginning on and after January 1, 2019, a new homestead exemption from ad valorem taxes for municipal purposes applies in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year value of such homestead. This exemption only applies to persons residing in a municipal corporation that is located in more than one county, that levies a sales tax for the purposes of a metropolitan area system of public transportation, and that has within its boundaries an independent school system.

Statutory section 48-5-44 amended 1978; § 48-5-44.1 enacted 2018; §§ 48-5-47 and 48-5-47.1 amended 1999; § 48-5-52.1 amended 2002; § 48-5-48.4 amended 2006; § 48-5-40 amended

2012; §§ 48-5-48.3 and 48-5-52 amended 2010; § 48-5-48 amended 2017. Tax guide published 2017.

Ga. Code §§ 48-5-40, -44, -44.1, -47, -47.1, -48, -48.4, -52, -52.1 (LexisNexis 2019); [Ga. Dep't of Rev., A Tax Guide for Georgia Citizens, 2017 ed.](#); [Ga. Dep't of Rev., Property Tax Homestead Exemptions \(last visited July 19, 2019\)](#)

Georgia, Limits on Tax Increases

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

County homestead valuation freeze exemptions

Georgia's Constitution allows counties to enact local homestead exemptions. Accordingly, a number of counties have implemented an exemption that "will freeze the valuation of property at the base year valuation for as long as the homeowner resides on the property." The exemption may be for county taxes, school taxes, and/or municipal taxes. In some counties, age and income restrictions apply. Some counties allow the base year valuation to increase by a certain percentage each year.

History of web page unknown.

[Ga. Dep't of Rev., Property Tax Homestead Exemptions \(last visited July 19, 2019\)](#)

Georgia, Statewide Property Taxes

Georgia's state tax was eliminated for taxable years beginning on or after January 1, 2016. Tax, penalty, and interest liabilities and refund eligibility for prior taxable years are not affected by the elimination of the tax.

Statutory section repealed.

Ga. Code § 48-5-8 (LexisNexis 2019)

Guam

Guam, Assessment Rates

OVERVIEW

In the context of real property taxes, "value" means 90 percent of the appraised value. "Appraised value" is the "amount at which property would be taken in payment of a just debt from a solvent debtor."

Guam levies the following yearly tax:

- on all "land property," a yearly tax at the rate of $\frac{7}{72}$ percent of its value; and
- on all improvements, a yearly tax at the rate of $\frac{7}{18}$ percent of their value.

Improvements valued at one million dollars are taxed an additional $\frac{7}{18}$ percent of their value.

PROPERTY CLASSIFICATIONS

Guam does not have formal property classifications for assessment purposes. However, certain property, such as property used in active farming for at least eight months in any tax year, is "exempt from real property taxes and shall not be assessed."

Section 24401 amended 2013; § 24102 amended 2016; § 24103 amended 2018.

Guam, Credits for Specified Classes

DISABLED RESIDENTS

The real property tax on the primary residence of a U.S. citizen with disabilities or a head of household with dependents with disabilities is 20 percent of the yearly real estate tax based on the latest five-year tax assessment. A qualified disabled person is a U.S. citizen of at least 18 years of age, who:

- has lived on Guam for the preceding five consecutive years;
- currently resides in his or her own home; and
- meets the definition of "permanent disability as established by the Department of Integrated Services for Individuals with Disabilities."

ELDERLY RESIDENTS

A senior citizen's real property tax on his or her personal residential property is 20 percent of the yearly real estate tax based on the latest five-year tax assessment levied on property that is his or her primary residence. In this context, "senior citizen" is defined as a person who:

- is at least 55 years old;
- is the head of a household;
- currently resides in and owns his or her home; and

- has lived on Guam for the five preceding consecutive years.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Sections amended 2007.

[Guam Code Ann. tit. 11, §§ 24110, 24112 \(2019\)](#)

Guam, Homestead Exemptions

ALL RESIDENTS

As revised in 2011, a homeowner must pay a real property tax:

- on the *improvement's* value at the applicable rate times the ratio of the improvement's appraised value minus \$50,000 (but not less than zero), divided by the improvement's appraised value; and

- on the *land's* value at the applicable rate times the ratio of the land's appraised value minus the excess, if any, of \$50,000 over the improvement's appraised value (but not less than zero), divided by the land's appraised value.

The above rates are not allowed for more than one home for any one owner. A husband and wife are permitted one home subject to the above rates, whether the home is community property or not. An exemption is not permitted for separate homes for each of them, unless they are living separate and apart, in which case the exemption is divided equally between them.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Totally disabled veterans, surviving spouses and legal guardians (§ 24401.1)

Real property that is owned and occupied by a person who is determined by the U.S. Department of Veterans Affairs to be 100 percent disabled or individually unemployable due to injuries received while on duty in the U.S. Armed Forces, a surviving spouse or legal guardian is exempted from all property taxes, so long as:

- the veteran remains 100 percent disabled or individually unemployable;
- the surviving spouse remains unmarried; or
- the guardian is legally vested with the power.

"Residence" includes:

- the entire homestead when it is occupied by a qualified veteran, surviving spouse or guardian as a residence;
- residences where the a qualified veteran, surviving spouse or guardian owner sublets not more than one room to a tenant; or
- premises held under an agreement to purchase the premises for a home, where the the agreement has been entered into and recorded before January 1 of the preceding tax year for which the exemption is claimed whereby the purchaser promises to pay all taxes while purchasing the premises.

If a portion of the premises is used for commercial purposes, that portion is not exempted.

Gold Star spouses and parents (§ 24401.2)

Real property owned and occupied by a Gold Star spouse or parent who continues to own and occupy the residence is exempted from all property taxes.

"Residence" includes:

- the entire homestead when it is occupied by a Gold Star spouse or parent as a residence;
- residences where the Gold Star spouse or parent owner sublets not more than one room to a tenant; or
- premises held under an agreement to purchase the premises for a home, where the the agreement has been entered into and recorded before January 1 of the preceding tax year for which the exemption is claimed whereby the purchaser promises to pay all taxes while purchasing the premises.

If a portion of the premises is used for commercial purposes, that portion is not exempted.

OTHER

Farming property

Guam statutes provide that property used in active farming for at least eight months in any tax year is "exempt from real property taxes and shall not be assessed."

Fallout shelter exemption

A fallout-shelter owner is entitled to an exemption for the first \$750 of the appraised value of improvements consisting of "any structure used as a fallout shelter and any building of which the shelter is a part, and the land on which it is located." The exemption is applied first to the improvements, and any balance is applied to the land. This exemption is in addition to the home exemption.

Sections 24402, 24404, and 24405 amended 2011; § 24401 amended 2013; history of § 24408 unknown; §§ 24401.1 and 24401.2 enacted 2018..

[Guam Code Ann. tit. 11, §§ 24401, 24401.1, 24401.2, 24402, 24404, 24405, 24408 \(2019\)](#)

Guam, Limits on Tax Increases

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

Senior citizens or disabled citizens

A senior citizen, a citizen with disabilities, or a household head with dependents with disabilities whose residential property qualifies for a lower real estate tax under the provisions of § 24110 or § 24112 may have his or her residential property's value fixed at the amount assessed in its first year of eligibility. The property remains at that value until the citizen dies or no longer owns and resides in the property.

Section enacted 1995.

[Guam Code Ann. tit. 11, § 24113 \(2019\)](#)

Guam, Statewide Property Taxes

No relevant provisions were located.

Hawaii

Hawaii, Assessment Rates

OVERVIEW

Section 3 of Article VIII of the Hawai'i Constitution provides that all functions, powers, and duties relating to the taxation of real property heretofore reserved to the State shall be exercised exclusively by the counties with the exception of the County of Kalawao." All state laws relating to the taxation of real property have been repealed, effective July 1, 2016, by 2016 Haw. Sess. Laws ch. 52.

Constitutional section ratified 1978; session law passed 2016.

[Haw. Const. Article VIII, § 3; 2016 Haw. Sess. Laws ch. 52 \(H.B. 2217\)](#)

Hawaii, Credits for Specified Classes

No relevant provisions were located.

Hawaii, Homestead Exemptions

Section 3 of Article VIII of the Hawaii Constitution provides that all functions, powers, and duties relating to the taxation of real property heretofore reserved to the State shall be exercised exclusively by the counties with the exception of the County of Kalawao." All state laws relating to the taxation of real property have been repealed, effective July 1, 2016, by 2016 Haw. Sess. Laws ch. 52.

Constitutional section ratified 1978; session law passed 2016.

[Haw. Const. Article VIII, § 3; 2016 Haw. Sess. Laws ch. 52 \(H.B. 2217\)](#)

Hawaii, Limits on Tax Increases

No relevant provisions were located.

Hawaii, Statewide Property Taxes

No relevant provisions were located.

Idaho

Idaho, Assessment Rates

OVERVIEW

All Idaho property not expressly exempt is subject to appraisal, assessment, and property taxation. Real property must be assessed annually at market value as January 1 of the year in which the property taxes are levied. Idaho levies an occupancy tax on all newly constructed and occupied residential, commercial, and industrial structures, except additions to existing improvements, which are prorated for the portion of the year for which the structure was occupied.

PROPERTY CLASSIFICATIONS

Idaho statutes do not include formal real property classifications for assessment purposes. Idaho regulations 35.01.03.510 and .511 list secondary categories 1 through 81 for land-listing and reporting purposes, but the regulations do not specify different assessment rates or procedures for each category.

Effective retroactively to January 1, 2014, when assessing the operating property of rate-regulated electric utility companies, the state tax commission must determine the market value by applying specified criteria.

Statutory sections 63-203 and 63-205 enacted 1996; § 63-317 amended 2019; § 63-205B amended 2017. Regulations amended 2013.

[Idaho Code §§ 63-203, -205, -205B, -317 \(2019\); Idaho Admin. Code r. 35.01.03.510, .511 \(2019\)](#)

[Idaho, Credits for Specified Classes](#)

DISABLED RESIDENTS

Idaho's property tax reduction (circuit breaker) program reduces property taxes on a homeowner's primary Idaho residence and on up to one acre of land by an amount that may not exceed \$1320. To qualify for this tax reduction, an applicant must:

- have no more than \$30,050 in 2017 income; and

- be in at least one of the specified categories, which include being blind or disabled (as recognized by the social security administration, veterans affairs, railroad retirement board, or federal civil service).

A qualified claimant is allowed a reduction in property taxes on his or her homestead only for the current year. The property tax reductions are "as set out in section 2, chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations." The Idaho Tax Commission publishes adjustments to the income limitations.

The lowest limitation must allow a maximum reduction of the lesser of \$1320 in a tax year or the actual property taxes.

ELDERLY RESIDENTS

Idaho's property tax reduction (circuit breaker) program reduces property taxes on a homeowner's primary Idaho residence and on up to one acre of land by an amount that may not exceed \$1320. To qualify for this tax reduction, an applicant must:

- have no more than \$30,050 in 2017 income;
- be a U.S. citizen or legal permanent resident; and
- be in at least one of the specified categories, which include being at least 65 years of age or older.

A qualified claimant is allowed a reduction in property taxes on his or her homestead only for the current year. The property tax reductions are "as set out in section 2, chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations." The Tax Commission publishes adjustments to the income limitations.

The lowest limitation must allow a maximum reduction of the lesser of \$1320 in a tax year or the actual property taxes.

LOW INCOME RESIDENTS

Idaho's property tax deferral program permits certain homeowners to postpone paying taxes on their primary Idaho residence and on up to one acre of land. The taxpayer must eventually repay the deferred taxes and interest.

A qualified applicant may have not more than \$44,510 or less in income for 2018 and must meet the other requirements of the state's property tax reduction program, as stated by the Idaho Tax Commission on its website.

VETERANS

Generally

Idaho's property tax reduction (circuit breaker) program reduces property taxes on a homeowner's primary Idaho residence and on up to one acre of land by an amount that may not exceed \$1320. To qualify for this tax reduction, an applicant must:

- have no more than \$30,050 in 2017 income;
- be a U.S. citizen or legal permanent resident; and
- be in at least one of the specified categories, which include being a former prisoner of war or hostage, having a service-connected disability of 10 percent or more, or having a pension for a nonservice-connected disability.

A qualified claimant is allowed a reduction in property taxes on his or her homestead only for the current year. The property tax reductions are "as set out in section 2, chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations." The state tax commission publishes adjustments to the income limitations.

The lowest limitation must allow a maximum reduction of the lesser of \$1320 in a tax year or the actual property taxes.

100 percent-disabled veterans

For tax year 2019 and thereafter, regardless of any reduction received under § 63-705, a veteran with a service-connected disability of 100 percent shall receive a special reduction in property taxes levied on his homestead. This special reduction is \$1,320 or for the amount of the veteran's actual property taxes, whichever is less. If a veteran qualifies for property tax reduction under this provision and § 63-705, the combined amount may not exceed the actual amount of the veteran's property taxes on his homestead.

If a qualified veteran applies for this special property tax reduction but then dies, the veteran's surviving spouse is entitled to receive the special property tax reduction in that year and subsequent years, until such time as the surviving spouse remarries, dies, or no longer has property tax levied on the homestead.

OTHER

Tax extensions as disaster relief

The board of county commissioners of a county that has been declared a natural disaster area may grant a time extension for certain property tax filings or payments to those persons whose "ability to timely comply with their filing or payment requirement is adversely affected by a natural disaster set forth in the declaration." The extension granted under this section may not be for a period of more than 60 days.

Widows, widowers, and orphans

Idaho's property tax reduction (circuit breaker) program reduces property taxes on a homeowner's primary Idaho residence and on up to one acre of land by an amount that may not exceed \$1320. To qualify for this tax reduction, an applicant must:

- have no more than \$30,050 in 2017 income;
- be a U.S. citizen or legal permanent resident; and
- be in at least one of the specified categories, which include being a widow, a widower, or a child under 18 years of age who is "fatherless or motherless or who has been abandoned by any surviving parent or parents."

A qualified claimant is allowed a reduction in property taxes on his or her homestead only for the current year. The property tax reductions are "as set out in section 2, chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations." The Tax Commission publishes adjustments to the income limitations.

The lowest limitation must allow a maximum reduction of the lesser of \$1320 in a tax year or actual property taxes.

Statutory section 63-220 enacted 1997; § 63-704 amended 2019; § 63-705 amended 2019; § 63-701 amended 2019; 63-705A enacted 2018.

[Idaho Code §§ 63-220, -701, -704, -705, -705A \(2019\); Idaho Tax Comm'n, 2019 Property Tax Deferral Program \(Aug. 4, 2019\); Idaho Tax Comm'n, 2019 Property Tax Reduction \(Circuit Breaker\) \(Sept. 4, 2018\)](#)

Idaho, Homestead Exemptions

ALL RESIDENTS

Effective until July 1, 2016, during the tax year 2006 and each year thereafter, subject to annual adjustments, the lesser of the following is exempt from property taxation:

- \$75,000 of a homestead's market value; or
- 50 percent of the homestead's market value.

Effective as of July 1, 2016, for each tax year, the lesser of the following is exempt from property taxation:

- \$100,000 of a homestead's market value; or
- 50 percent of the homestead's market value.

The state tax commission publishes adjustments to these maximum amounts to reflect cost-of-living fluctuations. Most recently, the maximum value of the homeowner's exemption changed from \$89,580 for 2015 to a maximum of \$94,745 for 2016. The statutory provision requiring this adjustment has been deleted from § 63-602G effective July 1, 2016.

This exemption may be granted only if:

- the homestead is owner-occupied and used as the owner's primary dwelling place as of January 1;
- the tax commission has certified to the commissioners that all properties in the county that are subject to appraisal have, in fact, been appraised uniformly so as to secure a just valuation for all property within the county; and
- the owner has certified to the county assessor that he qualifies for the exemption.

A homestead that previously qualified for a homestead exemption in the preceding year does not lose that qualification because of the "owner's, beneficiary's, partner's, member's or shareholder's death" during the year of the death and the tax year immediately following that death.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No specifically relevant provisions were located.

Note that a homestead that previously qualified for exemption in the preceding year does not lose its qualification:

- because of the owner's, beneficiary's, partner's, member's, or shareholder's absence in the current year because of active military service; or
- because the homestead has been leased because the owner, beneficiary, partner, member, or shareholder is absent in the current year because of active military service.

The owner must apply for the exemption with the county assessor every year on or before the deadline date the county assessor specifies.

OTHER

Speculative portion of agricultural land

The "speculative portion of the value of land actively devoted to agriculture" is exempt from taxation. "Speculative portion" means that portion of agricultural land's value that "represents the excess over the actual use value of such land established by comparable sales data compared to value established by capitalization of economic rent or long-term average crop rental at a capitalization rate which shall be the rate of interest charged by the Spokane office of the farm credit system averaged over the immediate past five (5) years plus a component for the local tax rate."

Exceptional situations

Real property belonging to certain persons in exceptional situations is exempt. Persons who, "because of unusual circumstances which affect their ability to pay the property tax, should be relieved from paying all or part of said tax in order to avoid undue hardship, which undue hardship must be determined by the board of equalization."

Statutory section 63-602K amended 2006; §§ 63-602G and 63-602AA amended 2016.

[Idaho Code §§ 63-602G, -602K, -602AA \(2019\); Idaho State Tax Comm'n, *Property Tax for Homeowners* \(Mar. 6, 2018\)](#)

Idaho, Limits on Tax Increases

GENERAL LIMITS

Limitation on tax charges

A taxing district generally may not certify a budget request for property tax revenues to finance an annual budget that exceeds the greater of specified amounts set forth in § 63-802(1)(a) through (i). Similar limits apply to a county commissioner's tax levy, unless a "majority of the taxing district's electors voting on the question at an election called for that purpose" has approved the authority to exceed the limitation. Any voter approval may not be for a period of more than two years.

LIMITS FOR SPECIFIED CLASSES

No specifically relevant provisions were located. However, Idaho offers a property tax reduction (circuit breaker) program for qualified Idaho homeowners. See **Credits for Specified Classes** for details regarding this program.

Statutory section amended 2019.

[Idaho Code § 63-802 \(2019\); Idaho Tax Comm'n, 2019 Property Tax Reduction \(Circuit Breaker\) \(Sept. 10, 2018\)](#)

Idaho, Statewide Property Taxes

During any period a sales tax is in force, Idaho may not levy the "general state property tax permitted in section 9, article VII, of the constitution of the state of Idaho."

Section enacted 1996.

[Idaho Code § 63-216 \(2019\)](#)

Illinois

Illinois, Assessment Rates

OVERVIEW

Except for counties with more than 200,000 inhabitants, Illinois assesses real property at 33-1/3 percent of its "fair cash value." "Fair cash value" is the "amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller."

PROPERTY CLASSIFICATIONS

General provisions

Illinois does not have a formal statewide property classification for assessment purposes.

However, counties with more than 200,000 inhabitants classify property for taxation purposes.

Also, the state provides preferential assessments for certain types of property, such as those described below, among others.

Nature preserves

Property dedicated as a nature preserve is "depreciated for assessment purposes to a level at which its valuation shall be \$1 per acre or portion thereof."

Open space land

Open space land that has been so used for the three years immediately preceding the assessment year is valued on "the basis of its fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposes."

Solar energy systems

An owner of property on which a solar energy system has been installed may have the property valued as though it uses conventional heating or cooling equipment, even though the solar equipment adds value.

Historic Residences

Property certified pursuant to the Historic Residence Assessment Freeze Law is eligible for an eight-year assessment freeze. During this time, the value added by rehabilitation is not considered for assessment purposes. A taxing district may elect out of the program. The assessments gradually increase to full value over the next four years.

Residential developments

In counties with a population of less than 3,000,000, platting, subdividing, and developing property may not increase the property's assessed value if certain conditions are met. Thus, the addition of streets, sidewalks, curbs, or gutters, or sewer, water, and utility lines may not increase the property's assessed value. This preferential assessment ends on the next assessment date after a lot has been sold, a building is constructed on it, or it is otherwise used for business or residential purposes.

Model homes

A model home may qualify for a "model home assessment" if it is used as a display or demonstration model home, not a dwelling. The property's assessed value is the same as the value before construction or any zoning change.

Farmland

Farmland is assessed by type:

- cropland is assessed according to "the equalized assessed value of its soil productivity index";

- permanent pasture is assessed at "1/3 of its debased productivity index equalized assessed value as cropland";
- other farmland is assessed at "1/6 of its debased productivity index equalized assessed value as cropland"; and
- wasteland is assessed on its contributory value to the farmland parcel.

In counties with more than 3,000,000 inhabitants, the equalized assessed value per acre of farmland is the lesser of:

- 16 percent of the fair cash value of the farmland "estimated at the price it would bring at a fair, voluntary sale for use by the buyer as a farm"; or
- 90 percent of the "1983 average equalized assessed value per acre certified by the Department."

Qualified commercial and industrial property rebuilt after tornado

Effective July 7, 2014, a qualified parcel of commercial or industrial property owned and used by a small business is valued at the lesser of:

- its modified equalized assessed value; or
- 33-1/3 percent of its fair cash value (or, in the case of property located in a county that classifies property in accordance with Section 4 of Article IX of the Constitution, the percentage of fair cash value as required by county ordinance).

This valuation method continues until there is a change in use or ownership or until the fifteenth taxable year after the tornado disaster occurs, whichever occurs first.

In this context, a "qualified parcel of property" is property that:

- is owned and used exclusively for commercial or industrial purposes by a small business; and
- has been rebuilt following a tornado disaster occurring in taxable year 2013 or any taxable year thereafter.

A "small business" means a business that employs fewer than 50 full-time employees.

Accessibility improvements to residential property (§ 200/10-23)

Effective August 17, 2015, accessibility improvements made to residential property do not increase the property's assessed valuation for seven years after the improvements are completed.

Statutory section 10-125 amended 1994; §§ 10-10 and 10-130 amended 1994; § 1-50 enacted 1994; §§ 9-145, 10-25, and 10-45 amended 2000; § 10-155 amended 2007; § 10-30 amended 2009; § 10-700 enacted 2014; § 10-23 enacted 2015.

[35 Ill. Comp. Stat. 200/1-50; /9-145; /10-10, -23, -25, -30, -45, -125, -130, -155, -700 \(2019\); Ill. Dep't of Rev., *The Illinois Property Tax System: A general guide to the local property tax cycle* \(Sept. 2018\)](#)

Illinois, Credits for Specified Classes

ALL RESIDENTS

Beginning in fiscal year 2021, residents who have been granted a general homestead exemption pursuant to 35 Ill. Comp. Stat. 200/15-175 will receive a rebate from the Illinois Property Tax Relief Fund created by the legislature in 2019. The county treasurer will reduce the property tax bill for each such property in the county by the amount of the rebate.

DISABLED RESIDENTS

Circuit breaker grants

The Illinois Department on Aging's Circuit Breaker program previously provided grants to senior citizens and persons with disabilities to reduce the impact of taxes and prescription medications. However, the department's website notes that "[e]ffective July 1, 2012, . . . the Circuit Breaker Property Tax Relief Grant was eliminated due to the lack of funding."

ELDERLY RESIDENTS

Senior Citizens' Real Estate Tax Deferral Program

The Illinois Department of Revenue notes that the state has a real estate tax deferral program. The program allows qualifying seniors to defer all or part of their real estate taxes or special assessment on a principal residence, up to 80 percent of equity. The state pays the taxes and files a lien on the property. The deferral must be repaid, plus six-percent annual interest, within one year of the property owner's death or 90 days after the property no longer qualifies. A qualified owner must:

- be at least 65 years old by June 1;
- have a total household income no greater than \$40,000; and
- meet certain other requirements.

Circuit breaker grants

The Illinois Department on Aging's Circuit Breaker program previously provided grants to senior citizens and persons with disabilities to reduce the impact of taxes and prescription medications. However, the department's website notes that the program ended on July 1, 2012.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Surviving spouse of a fallen police officer or rescue worker abatement

A county or municipality may abate any percentage of the taxes levied by the county or municipality on qualified property that the surviving spouse of a fallen police officer, soldier, or rescue worker owns. "Qualified property" means a parcel occupied by no more than two families, that is the surviving spouse's principal residence and that:

- was owned by the fallen police officer, soldier, or rescue worker or the surviving spouse at the time of the police officer's, soldier's, or rescue worker's death;
- the surviving spouse acquired within two years after the police officer's, soldier's, or rescue worker's death, if the surviving spouse was domiciled in Illinois at the time of death; or

- was acquired more than two years after the police officer's, soldier's, or rescue worker's death, if surviving spouse qualified for an abatement for a former qualified property located in that municipality.

"Surviving spouse" means a spouse who has not remarried.

Rehabilitated housing

A county may provide uniform special real property tax relief provisions granting longtime owner-occupants a deferral or exemption of the portion of an increase of real property taxes that results from an increase in the property's market value because of refurbishing or renovating "of other residences or the construction of new residences in long-established residential areas or areas of deteriorated, vacant or abandoned homes and properties." The deferral or exemption may not exceed \$20,000 in equalized assessed value per tax year.

Statutory section 250/15 amended 2000; § 250/20 amended 2006; § 200/18-178 enacted 2012.

[35 Ill. Comp. Stat. 200/18-178; 250/15, /20 \(2019\); 2019 Ill. Pub. Act 101-0077](#) (to be codified as 30 Ill. Comp. Stat. 105/6z-107) [Ill. Dep't of Rev., *The Illinois Property Tax System: A general guide to the local property tax cycle* \(Sept. 2018\)](#)

Illinois, Homestead Exemptions

ALL RESIDENTS

General homestead exemption (§ 15-175)

Except as provided in § 15-176 and § 15-177, Illinois grants a homestead exemption that is generally limited to "a reduction in the equalized assessed value of homestead property equal to the increase in equalized assessed value for the current assessment year above the equalized assessed value of the property for 1977." The maximum reduction for taxable years 2009 through 2011 is \$6000. For taxable years 2012 through 2016, the maximum reduction is \$7,000 in counties with a population of three million or more inhabitants and \$6,000 in all other counties. (The increase in Cook County is intended to help to offset the increase in equalized assessed value due to the Alternative General Homestead Exemption expiring in Chicago and its north and south

suburbs' assessment districts.) For taxable year 2017 and thereafter, the maximum reduction is \$10,000 in counties with a population of three million or more and \$6000 in all other counties.

In Cook County, if a property is not occupied by its owner as a principal residence as of January 1 of the current tax year, the property owner must notify the chief county assessment officer of that fact by March 1 of the collection year.

Alternative general homestead exemption (§ 15-176)

If a county has elected to be subject to § 15-176 (instead of § 15-175), the homestead property is entitled to an annual homestead exemption equal to a reduction in the property's equalized assessed value as calculated pursuant to § 15-176. In this context, "adjusted homestead value" means the lesser of:

- the property's base homestead value increased by seven percent for each tax year after the base year through and including the current tax year; or
- the property's equalized assessed value for the current tax year minus: "the lesser of the amount of the general homestead exemption under Section 15-175 or an amount equal to the increase in the equalized assessed value for the current tax year above the equalized assessed value for 1977 in tax year 2006 and thereafter."

The maximum exemption varies according to the applicable general assessment year and the taxable year. The applicable exemption may not be greater than the following amounts:

- from \$16,000 to \$20,000 for taxable year 2010;
- from \$12,000 to \$20,000 for taxable year 2011;
- from \$12,000 to \$16,000 for taxable year 2012; and

- \$12,000 for taxable year 2013.

If the homestead property also qualifies for an exemption under § 15-172, this exemption is limited to the amount of "the lesser of the amount of the general homestead exemption under Section 15-175 or an amount equal to the increase in the equalized assessed value for the current tax year above the equalized assessed value for 1977 in tax year 2006 and thereafter."

Public Act 96-1418 renewed the exemption for another 3-year general assessment cycle in Chicago for 2009 through 2011 tax years, its north suburbs for the 2010 through 2012 tax years, and its south suburbs for the 2011 through 2013 tax years. The General Homestead Exemption will be in effect after the alternative exemption expires in each assessment district.

Other provisions apply and may affect the exemption amount.

Long-time occupant homestead exemption (§ 15-177)

If a county has elected under § 15-176 to be subject to the provisions of the alternative general homestead exemption, "for taxable years 2007 and thereafter, regardless of whether the exemption under Section 15-176 applies, qualified homestead property is entitled to an annual homestead exemption equal to a reduction in the property's equalized assessed value." In this context, "adjusted homestead value" means the lesser of:

- the property's base homestead value increased by 10 percent for each taxable year after the base year through and including the current tax year for taxpayers with a household income of more than \$75,000 but not more than \$100,000, or seven percent "for each taxable year after the base year through and including the current tax year for qualified taxpayers with a household income of \$75,000 or less"; or
- the property's equalized assessed value for the current tax year minus the general homestead deduction.

A qualified taxpayer is an individual:

- who, for at least 10 continuous years, has occupied the same homestead property as a principal residence and domicile (or five continuous years if he or she received assistance acquiring the property as part of a government or nonprofit housing program); and
- who has a household income of \$100,000 or less.

The exemption amount is the greater of:

- the homestead's equalized assessed value for the current tax year minus the adjusted homestead value; or
- the general homestead deduction.

DISABLED RESIDENTS

Homestead exemption for persons with disability (§ 15-168)

Beginning with tax year 2007, Illinois grants an annual homestead exemption in the amount of \$2000 to persons with disabilities. A qualifying person with a disability must:

- occupy the property as his or her primary residence;
- be liable for paying the property's real estate taxes; and
- be the property's owner of record or have a legal or equitable interest in the property;

In this context, a "person with a disability" is "a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months."

A taxpayer who claims an exemption under § 15-165 or § 15-169 may not claim this exemption.

ELDERLY RESIDENTS

Senior citizens' homestead exemption (§ 15-170)

Illinois grants an annual homestead exemption for property that is occupied as a residence by a person 65 years of age or older who is:

- liable for paying real estate taxes on the property; and
- is a record owner of the property or has a legal or equitable interest in it.

For taxable years 2013 through 2016, the maximum reduction is \$5,000 in all counties. For taxable years 2017 and thereafter, the maximum reduction is \$8,000 in counties with three million or more inhabitants and \$5,000 in all other counties.

If a qualifying person subsequently becomes a resident of a licensed care facility, the exemption continues:

- as long as the spouse continues to occupy the residence, if the spouse is 65 years of age or older; or
- while an unoccupied residence is still owned by the qualified person.

Senior citizens' assessment freeze homestead exemption (§ 15-172)

Illinois grants qualified senior citizens an assessment freeze homestead exemption. The property must be improved with a permanent structure that is occupied as a residence by an applicant who:

- is 65 years of age or older during the taxable year;
- has a household income that does not exceed the maximum income limitation, which was \$55,000 in taxable year 2008 and after;
- is liable for paying the property's real property taxes; and
- is a record owner of the property or has a legal or equitable interest in it.

The exemption amount is based on the household income as follows:

- for an applicant with a household income of \$45,000 or less, the exemption amount is "the equalized assessed value of the residence in the taxable year for which application is made minus the base amount";
- for an applicant with a household income greater than \$45,000 but not greater than \$46,250, the exemption amount is "(i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.8";
- for an applicant with a household income greater than \$46,250 but not greater than \$47,500, the exemption amount is "(i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.6";

- for an applicant with a household income greater than \$47,500 but not greater than \$48,750, the exemption amount is "(i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.4"; and
- for an applicant who has a household income greater than \$48,750 but not greater than \$50,000, the exemption amount is "(i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.2."

For taxable year 2017 and thereafter, in counties of three million or more inhabitants, the exemption is the greater of the exemption as calculated above, or \$2000.

If this homestead exemption has been granted and the applicant then becomes a resident of a licensed care facility, the exemption is granted in subsequent years as long as the residence:

- continues to be occupied by the qualified applicant's spouse; or
- is unoccupied and still owned by the qualified applicant.

If a qualified individual dies and the surviving spouse does not independently qualify because of age, the exemption is granted to the surviving spouse for the taxable year before the death and the taxable year of the death, provided the surviving spouse meets all other qualifications for the exemption during those years.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans with disabilities (§ 15-165)

Effective December 30, 2014, property up to an assessed value of \$100,000 that a veteran with a disability, or his or her unmarried surviving spouse, owns and uses as a home, is exempt. In this context, a "veteran with a disability" is a person:

- who has served in the U.S. Armed Forces; and
- whose "disability is of such a nature that the Federal Government has authorized payment for purchase or construction of Specially Adapted Housing."

Beginning with the 2015 tax year, this exemption also applies to housing that is specifically constructed or adapted to suit a qualifying veteran's disability if:

- the housing or adaptations are donated by a charitable organization;
- the veteran has been approved to receive funds for the purchase or construction of Specially Adapted Housing under the United States Code; and
- the home has been inspected and certified to comply with applicable standards.

A taxpayer who claims an exemption under § 15-168 or § 15-169 may not claim this exemption.

Returning veterans' homestead exemption (§ 15-167)

Illinois grants a homestead exemption for property that is owned and occupied as the principal residence of a veteran who is returning from an armed conflict involving the U.S. armed forces. The reduction is \$5,000 for the taxable year in which the veteran returns. Beginning in taxable year

2010, the reduction is also allowed for the taxable year after the taxable year in which the veteran returns.

This exemption is in addition to any other homestead exemption provided in Article 15.

Veterans with disabilities standard homestead exemption (§ 15-169)

Illinois grants an annual homestead exemption for certain property that a veteran with a disability uses as a qualified residence. For taxable years before 2015, the exemption amount was as follows:

- for veterans with a certified service-connected disability of at least 75 percent, the annual exemption is \$5000; and
- for veterans with a certified service-connected disability of at least 50 percent, but less than 75 percent, the annual exemption is \$2500.

For taxable years 2015 and after:

- if the veteran has a service-connected disability of 30 percent or more but less than 50 percent, the annual exemption is \$2,500;
- if the veteran has a service-connected disability of 50 percent or more but less than 70 percent, the annual exemption is \$5,000; and
- if the veteran has a service-connected disability of 70 percent or more, the property is exempt from taxation.

This tax exemption carries over to a veteran's surviving spouse as long as the spouse:

- holds the homestead's legal or beneficial title;
- permanently resides on the homestead; and
- does not remarry.

If the qualifying person does not occupy the residence as of January 1 of the taxable year, this exception is prorated on a monthly basis. The prorated exemption applies beginning with the first complete month in which the person occupies the residence.

The residence must have an assessed value of less than \$250,000. Beginning with taxable year 2015, this provision does not require the veteran to have qualified for or obtained the exemption before death if the veteran was killed in the line of duty. A taxpayer who claims an exemption under § 15-165 or § 15-168 may not claim this exemption.

OTHER

Homestead Improvement Exemption (§ 200/15-180)

Illinois provides an exemption that is limited to the fair cash value, up to an annual maximum of \$75,000 of value that was added to homestead property by a new improvement or rebuilding after a catastrophic event. The exemption continues for four years from the date the improvement or rebuilding is completed and occupied.

The residential structure must be rebuilt within two years after the catastrophic event. The exemption applies to the increase in the rebuilt structure's value over the structure's value before the catastrophic event.

Natural Disaster Homestead Exemption

Illinois grants an exemption for homestead properties containing a residential structure that has been rebuilt following a natural disaster that occurred in taxable year 2012 or after. The exemption

amount is the resident's equalized assessed value in the first taxable year for which the taxpayer applies for an exemption minus the base amount. To be eligible for the exemption:

- the residential structure must have been rebuilt within two years after the natural disaster; and
- the rebuilt structure's square footage may not be more than 110 percent of the original structure's square footage immediately before the natural disaster.

The taxpayer must make his or her initial application for the exemption no later than the first taxable year after the residential structure is rebuilt. The exemption continues at the same amount each year until the taxable year in which the property is sold or transferred.

Property is not eligible for an exemption under § 15-173 and § 15-180 for the same natural disaster or catastrophic event. However, the property remains eligible for an additional exemption under § 15-180 for any event occurring after the property qualified for an exemption.

Statutory section 15-180 enacted 2004; § 15-172 amended 2018; § 15-167 amended 2011; § 15-177 amended 2012; § 15-173 enacted 2012; § 15-165 amended 2015; § 15-169 amended 2019; §§ 15-168, 15-170, 15-175 and 15-176 amended 2017.

[35 Ill. Comp. Stat. 200/15-165, -167, -168, -169, -170, -172, -173, -175, -176, -177, -180 \(2019\); Ill. Dep't of Rev., *The Illinois Property Tax System: A general guide to the local property tax cycle* \(Sept. 2018\); Ill. Dep't of Rev., *Property Tax Relief - Homestead Exemptions* \(last visited Aug. 4, 2019\)](#)

Illinois, Limits on Tax Increases

GENERAL LIMITS

Truth in taxation (§ 18-70)

The Illinois Truth-in-Taxation laws provide that if a corporate authority's estimate of taxes to be levied is more than 105 percent of the amount extended upon the final aggregate levy of the preceding year (excluding certain amounts), the corporate authority must give public notice of and hold a public hearing on the levy. The truth-in-taxation law limit increases if a taxing authority does not meet the required publication, notice, and hearing requirements.

Property tax extension limitation law (§§ 18-185—205)

The Illinois Property Tax Extension Limitation Law limits increases in property tax extensions (total taxes billed) for non-home rule taxing districts in certain counties. Generally, the property tax "extension limitation" equals:

- the lesser of five percent or the increase in the national consumer price index for the year preceding the levy year; or
- the rate of increase approved by voters.

The provisions apply to an "affected county," which includes a county with 3,000,000 or more inhabitants or a county contiguous to a county of 3,000,000 or more inhabitants.

LIMITS FOR SPECIFIED CLASSES

No specifically relevant provisions were located.

Senior Citizens

However, see **Homestead Exemptions** for details regarding the Senior Citizens Assessment Freeze Homestead Exemption, which limits increases in the assessed value of a senior's homestead, and other limits related to the state's homestead exemptions.

Community stabilization assessment freeze pilot program

Beginning January 1, 2015, and ending June 30, 2029, the chief county assessment officer of a county may reduce the assessed value of improvements to residential real property for 10 taxable years after the improvements are put in service, provided several specified factors are met.

For the first seven years after the improvements are placed in service, the assessed value of the improvements is reduced by an amount equal to 90 percent of the difference between the improvement's base year assessed value and the improvement's assessed value in the current taxable year. Under certain circumstances, the property will continue to be eligible for these benefits in the eighth and ninth taxable years.

The property must be located in a "targeted area," which is defined as a distressed community that meets the geographic, poverty, and unemployment criteria for a distressed community.

Statutory section 18-70 amended 1994; § 18-195 enacted 2010; §§ 18-190 and 18-205 amended 2012; § 15-174 enacted 2014; § 18-185 amended 2017.

[35 Ill. Comp. Stat. 200/18-70, -185, -190, -195, -205; /15-174 \(2019\); Ill. Dep't of Rev., *The Illinois Property Tax System: A general guide to the local property tax cycle* \(Sept. 2018\); Ill. Dep't of Rev., *Property Tax Relief - Homestead Exemptions* \(last visited Aug. 4, 2019\)](#)

Illinois, Statewide Property Taxes

No relevant provisions were located.

Indiana

Indiana, Assessment Rates

OVERVIEW

For assessment dates after February 28, 2001, all property is assessed at its true tax value.

PROPERTY CLASSIFICATIONS

Indiana does not have formal property classifications for assessment purposes. However, Indiana law provides that some types of property, such as the following, are assessed for general property tax purposes as set forth below:

- native forest land, forest plantations, and wildlands are assessed at \$1 per acre until July 1, 2016, at which time the value increases to \$13.29 per acre for the January 1, 2017, assessment date;;
- windbreaks are assessed at \$1 per acre until July 1, 2016, at which time the value increases to \$13.29 per acre for the January 1, 2017, assessment date; and
- filter strips are assessed \$1 per acre until July 1, 2016, at which time the value increases to \$13.29 per acre for the January 1, 2017, assessment date.

For all of the above classifications, the assessed value increases by the annual percentage change in the consumer price index for assessment dates after January 1, 2017.

Section 6-1.1-1-3 amended 2017; §§ 6-1.1-6-14, 6-1.1-6.2-9, and 6-1.1-6.7-9 amended 2016.

[Ind. Code §§ 6-1.1-1-3, -6-14, -6.2-9, -6.7-9 \(2019\); Ind. Dep't of Local Gov't Fin., Citizen's Guide to Property Tax \(last visited July 31, 2019\)](#)

Indiana, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Additional homestead credit

A homestead credit is available to an individual who:

- qualified for a standard deduction granted under § 6-1.1-12-37 (the standard homestead deduction) in the immediately preceding calendar year;
- qualifies for a standard deduction granted under § 6-1.1-12-37 for the same homestead property in the current calendar year;
- is or will be at least 65 years of age on or before December 31 of the preceding calendar year; and
- meets specified income requirements.

The credit is available to individuals who meet the following income requirements for "the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable":

- in the case of an individual who filed a single income tax return, adjusted gross income no greater than \$30,000; or
- in the case of an individual who filed a joint return with the individual's spouse, a combined adjusted gross income no greater than \$40,000.

This credit does not apply if the homestead's gross assessed value is \$160,000 or more (\$200,000 on or after January 1, 2020).

The credit amount is equal to the greater of zero or the amount equal to:

- the property tax liability due and payable for the calendar year; minus
- the property tax liability due and payable for the immediately preceding year after the application, multiplied by 1.02.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Political subdivision credits

A political subdivision may provide by ordinance that revenue may be used to provide a homestead credit.

Credit for taxes payable after 2009

A person is entitled to a credit for property taxes due and payable after 2009. The credit amount equals the amount by which the person's property tax liability attributable to the property's gross assessed value:

- if homestead property, exceeds one percent;

- if residential property, exceeds two percent;
- if long-term care property, exceeds two percent;
- if agricultural land, exceeds two percent;
- if nonresidential real property, exceeds three percent; or
- if personal property, exceeds three percent.

Section 6-1.1-20.4-4 amended 2008; § 6-1.1-20.6-8.5 amended 2019; § 6-1.1-20.6-7.5 amended 2013.

[Ind. Code §§ 6-1.1-20.4-4; -20.6-7.5, -8.5 \(2019\)](#)

Indiana, Homestead Exemptions

ALL RESIDENTS

Total homestead deduction

Generally, the total homestead deduction a person may receive for a particular year is the lesser of:

- 60 percent of the real property's assessed value; or
- \$45,000.

In this context, "homestead" includes Indiana property that is an individual's principal residence that consists of a dwelling and the property (no more than one acre) that immediately surrounds the dwelling. Additional qualifications apply in certain situations, such as when the individual is buying under contract or other ownership situations.

Note that an individual who satisfies specified requirements may be entitled to a homestead deduction, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the homestead dwelling was not completed.

If more than one person or entity qualifies property for an assessment date, only one standard deduction may be applied.

Supplemental homestead deductions

A person who is entitled to a standard homestead deduction is also entitled to receive a supplemental deduction in an amount equal to the sum of the following:

- 35 percent of the assessed value that is not more than \$600,000; and
- 25 percent of the assessed value that is more than \$600,000.

DISABLED RESIDENTS

Blind or disabled persons

An individual may have \$12,480 deducted from the assessed value of real property that the individual owns (or is buying), if:

- the individual is blind or has a disability;

- the individual uses and occupies the real property as his or her residence;
- the individual's taxable gross income for the preceding calendar year did not exceed \$17,000; and
- the individual owns or is buying the real property on the date the appropriate statement is filed.

ELDERLY RESIDENTS

Persons 65 years of age or older

An individual may obtain a deduction from the assessed value of his or her real property, if:

- the individual is at least 65 years of age on or before December 31 of the preceding calendar year;
- the household's combined adjusted gross income for the preceding calendar year did not exceed \$25,000 (Effective for assessment years after December 31, 2019, the income limits for the calendar year preceding by two years the calendar year in which the property taxes are first due and payable is \$30,000 for an individual filing a single return; \$40,00 for an individual filing a joint return with his or her spouse; and a combined adjusted gross income of \$40,000 for an individual and all other individuals with whom the individual shares ownership or is purchasing the property.) ;
- the individual has owned the real property for at least one year before claiming the deduction;

- the individual and, effective for assessment dates after December 31, 2019, the individuals with whom the individual shares ownership or is purchasing the property,; reside on the property;
- the real property's assessed value does not exceed \$182,430 (\$200,000 for assessment dates after December 31, 2019);
- the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1 (the deduction for financed property), 37 (the standard homestead deduction), 37.5 (the supplemental homestead deduction), and 38 (the deduction to comply with fertilizer storage rules); and
- the person owns or is buying the real property on the date the appropriate statement is filed.

An individual's deduction equals the lesser of:

- one-half of the property's assessed value; or
- \$12,480 (\$14,000 for assessment years after December 31, 2019).

An individual may not be denied this deduction because he or she is absent while in a nursing home or hospital.

Certain surviving spouses are entitled to this deduction if the following requirements are met:

- the surviving spouse is at least 60 years of age;

- the deceased spouse was at least 65 years of age at the time of death;
- the surviving spouse has not remarried; and
- the surviving spouse satisfies other specified requirements.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans with a partial disability

An individual may have \$24,960 deducted from the assessed value of the taxable tangible property the individual owns or the real property the individual is buying, if the individual:

- served in the U.S. military or naval forces during any of its wars;
- received an honorable discharge;
- has a service-connected disability of 10 percent or more;
- has a disability evidenced by a pension certificate, an award of compensation, or a disability compensation check issued by the Department of Veterans Affairs or a certificate of eligibility issued by the Indiana department of veterans' affairs; and
- owns or is buying the real property on the date the appropriate statement is filed.

The veteran's surviving spouse may receive this deduction if the veteran satisfied the first four requirements listed above at the time of death and the surviving spouse satisfies the fifth requirement at the time he or she files the deduction statement. The surviving spouse is entitled to the deduction regardless of whether the applicable property was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

A person who receives this deduction may not receive the deduction provided by § 16 (the deduction for a surviving spouse of a veteran).

Totally disabled or elderly veterans

An individual may have \$12,480 (\$14,000 for assessment dates after December 31, 2019) deducted from the assessed value of tangible property the individual owns or real property the individual is buying, if the veteran:

- served in the U.S. military or naval forces for at least 90 days;
- received an honorable discharge;
- either (a) has a total disability or (b) is at least 62 years old and has a disability of at least 10 percent;
- has a disability that is evidenced by a pension certificate or a compensation award issued by the Department of Veterans Affairs or a certificate of eligibility issued by the Indiana department of veterans' affairs; and
- owns or is buying the real property on the date the appropriate statement is filed.

The veteran's surviving spouse may receive this deduction if the veteran satisfied the first four requirements listed above at the time of death or if the veteran was killed in action, died while serving in active duty or died while performing inactive duty training. The surviving spouse must satisfy the fifth requirement at the time he or she files the deduction statement. The surviving spouse is entitled to the deduction regardless of whether the applicable property was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

A veteran is not entitled to this deduction if the property's assessed value is greater than \$175,000. For the January 1, 2020, assessment date and for each assessment date thereafter, this limit is increased to \$200,000.

Veteran's surviving spouse

A surviving spouse may have \$18,720 deducted from his or her property's assessed value, if:

- the deceased spouse served in the U.S. military or naval forces before November 12, 1918;
- the deceased spouse received an honorable discharge; and
- the surviving spouse owns or is buying the real property on the date the appropriate statement is filed.

A surviving spouse who receives this deduction may not receive the deduction provided by § 13 (the deduction for veterans with a partial disability). However, he or she may receive any other deduction to which he or she is entitled.

World War I veterans

The exemption for veterans of World War I expired on January 1, 2017.

Property financed by a mortgage or installment loan by member of armed forces

An individual may claim a deduction for property financed by a mortgage if, during the filing period, the individual was:

- a member of the U.S. armed forces; and
- away from the county of his residence as a result of military service.

Active duty

For assessment dates after 2013, the term "homestead" includes property that is owned by an individual who:

- is serving on active duty in any branch of the United States armed forces;
- was ordered to transfer to a location outside Indiana; and
- was otherwise eligible for the deduction pursuant to § 6-1.1-12-37 for the property on the assessment date immediately preceding the transfer date specified in the order.

The individual must submit to the county auditor a copy of his or her transfer orders or other information sufficient to show that he or she was ordered to transfer to a location outside Indiana. The property continues to qualify for this deduction until the earliest of the date an individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated. The property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. Effective January 1, 2017, the property continues to qualify as a homestead under this provision if the property is leased while the individual is away from Indiana and is serving on active duty, provided the individual has lived at the property at any time during the past 10 years.

Otherwise, the property ceases to qualify as a homestead if the property is leased while the individual is away from Indiana.

Deduction for certain homesteads conveyed without charge by exempt organization (§ 6-1.1-12-14.5)

Effective January 1, 2017, an individual may claim a deduction from the assessed value of his or her homestead if:

- the individual served in the U.S. military or naval forces;
- the individual received an honorable discharge;
- the individual has a disability of at least 50 percent;
- the individual's disability is evidenced by a pension certificate or a compensation award issued by the United States Department of Veterans Affairs or by a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs; and
- the homestead was conveyed without charge to the owner by an organization that is exempt from income taxation under the federal Internal Revenue Code.

If an individual is entitled to this deduction for his or her homestead, the deduction amount is determined as follows:

- if the individual is totally disabled, the deduction equals 100 percent of the homestead's assessed value;
- if the individual has a disability of at least 90 percent but less than 100 percent, the deduction equals 90 percent of the assessed value;

- if the individual has a disability of at least 80 percent but less than 90 percent, the deduction equals 80 percent of the assessed value;
- if the individual has a disability of at least 70 percent but less than 80 percent, the deduction equals 70 percent of the assessed value;
- if the individual has a disability of at least 60 percent but less than 70 percent, the deduction is equal to 60 percent of the assessed value; and
- if the individual has a disability of at least 50 percent but less than 60 percent, the deduction is equal to 50 percent of the assessed value.

An individual who claims this deduction may not also claim a deduction under section 13 or 14 of chapter 6-1.1-12 for that same assessment date.

OTHER

Property financed by a mortgage or installment loan

An Indiana resident may receive a deduction from the assessed value of:

- mortgaged real property;
- certain real property that the person is buying under a contract; or
- real property that is not assessed as real property on which the person has a home equity line of credit that is recorded in the county recorder's office.

Generally, the total amount of the deduction for a particular year is the lowest of:

- the mortgage balance on the assessment date;
- one-half of the property's assessed value; or
- \$3000.

Rehabilitated residential real property

For residential property rehabilitated before January 2, 2017, if the assessed value of certain residential real property increases because it has been rehabilitated, the owner may have a deduction from the property's assessed value in an amount not to exceed the lesser of:

- the total increase in assessed value resulting from the rehabilitation (excluding any increase that occurs after January 1, 2017); or
- \$18,720 per rehabilitated dwelling unit.

The owner is entitled to this deduction annually for five years, unless a county, city, or town has adopted an ordinance to establish a longer deduction period, which may not exceed 15 years.

This deduction applies only:

- for the rehabilitation of residential real property that is either (a) a single family dwelling, if before rehabilitation the improvements' assessed value does not exceed \$37,440; (b) a two-family dwelling, if before rehabilitation the improvements' assessed value does not exceed

\$49,920; or (c) a dwelling with more than two family units, if before rehabilitation the improvements' assessed value does not exceed \$18,720 per dwelling unit; and

- if the property owner owns or is buying the residential property on the assessment date of the year in which the application must be filed.

Solar energy heating or cooling systems

An owner of real property that is equipped with a solar energy heating or cooling system may have deducted annually from the assessed value an amount equal to the out-of-pocket expenditures for:

- the components; and
- the labor involved in installing the components.

The owner of real property equipped with a solar power device that is assessed as a real property improvement may deduct from the real property's assessed value an amount equal to:

- the assessed value with the solar power device included; minus
- the assessed value without the solar power device.

The owner of a solar power device that is assessed as distributable or personal property may deduct the solar power device's assessed value.

Windpower and geothermal energy devices

An owner of real property that is equipped with a wind power device is entitled to an annual property tax deduction equal to the remainder of:

- the property's assessed value with the wind power device included; minus
- the property's assessed value without the wind power device.

Indiana offers a similar deduction for geothermal energy heating or cooling devices.

Residences in inventory

A residential builder that owns of a "residence in inventory" is entitled to a deduction from the residence's assessed value in the amount of 50 percent of the assessed value for the following:

- no more than one assessment date for which the residence in inventory is assessed as a partially completed structure;
- the assessment date for which the residence in inventory is first assessed as a fully completed structure; and
- the two assessment dates that immediately follow the assessment date on which the residence is first assessed as a fully completed structure.

This deduction applies only to a residence in inventory that is first assessed as a partially or fully completed structure for an assessment date in 2012 or later.

Improvements to comply with fertilizer storage rules

A person is entitled to a deduction in an amount equal to the difference between:

- the property's assessed value, including the assessed value of the improvements made to comply with the fertilizer storage rules; minus
- the property's assessed value, excluding the assessed value of the improvements made to comply with the fertilizer storage rules.

Statutory sections 6-1.1-12-3, and 6-1.1-12-37.5 amended 2008; § 6-1.1-12-16 amended 2009; §§ 6-1.1-12-9, 6-1.1-12-11, and 6-1.1-12-26 amended 2010; § 6-1.1-12.8-3 enacted 2011; § 6-1.1-12-29 amended 2011; § 6-1.1-12-26.1 enacted 2012; § 6-1.1-12-13 amended 2013; § 6-1.1-12-38 amended 2014; §§ 6-1.1-12-17.4 and 6-1.1-12-11 amended 2015; § 6-1.1-12-18 amended 2016; § 6-1.1-12-1 amended 2017; § 6-1.1-12.14.5 enacted 2016; §§ 6-1.1-12-9, 6-1.1-12-14, 6-1.1-12-37 amended 2019.

[Ind. Code §§ 6-1.1-12-1, -3, -9, -11, -13, -14, -14.5, -16, -17.4, -18, -26, -26.1, -29, -33, -37, -.37.5, -38; -12.8-3 \(2019\)](#)

Indiana, Limits on Tax Increases

GENERAL LIMITS

No provision specifically related to a limit on an individual's property tax increases were located. However, see § 6-1.1-18.5-3 for detailed formulas related to the maximum permissible ad valorem property tax levies for a civil taxing unit.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2017.

[Ind. Code § 6-1.1-18.5-3 \(2019\)](#)

Indiana, Statewide Property Taxes

Indiana law provides that except as permitted to repay notes issued to meet "casual deficits in state revenue," the state may not impose an ad valorem property tax rate on tangible property.

Statutory section amended 2010.

[Ind. Code § 6-1.1-18-2 \(2019\)](#)

Iowa

Iowa, Assessment Rates

OVERVIEW

Property is generally valued at its actual value and, except as otherwise provided by statute, is assessed at 100 percent of that actual value. "Actual value" is generally defined as "fair and reasonable market value."

PROPERTY CLASSIFICATIONS

Iowa does not have formal property classifications for assessment purposes. However, several types of property have different valuation and assessment procedures that use the specific percentages described in § 441.21:

- agricultural and residential property;
- commercial and special purpose industrial property; and
- certain other property valued by the revenue department.

Beginning with valuations established on or after January 1, 2016, the following are valued as "multi residential property" and are generally assessed at a percentage of their actual value:

- a mobile home park;
- a manufactured home community;
- a land-leased community;
- an assisted-living facility;
- a parcel primarily used or intended for human habitation containing three or more separate dwelling units; and
- for a parcel that is primarily used or intended for use as commercial property or industrial property, that portion of the parcel that is used or intended for human habitation, regardless of the number of dwelling units contained on the parcel.

Statutory section amended 2018.

[Iowa Code § 441.21 \(2019\)](#)

Iowa, Credits for Specified Classes

DISABLED RESIDENTS

In addition to the homestead tax credit, qualified disabled residents are eligible for an extraordinary property tax credit or reimbursement. A person filing a claim for the credit or reimbursement must:

- be totally disabled and have been totally disabled on or before December 31 of the base year;
- be domiciled in Iowa at the time the claim is filed or at the time of the disabled person's death; and
- meet the income requirements set forth in § 425.23.

The credit or reimbursement amount is determined as provided by § 425.23 and varies according to the appropriation amount and the applicant's income. The credit ranges from:

- 12 to 25 percent if the person's income is between \$14,500 and \$16,499.99; to
- 50 to 100 percent if the person's income is less than \$ 8499.99.

ELDERLY RESIDENTS

In addition to the homestead tax credit, qualified elderly residents are eligible for an extraordinary property tax credit or reimbursement. A person filing a claim for this credit or reimbursement must:

- have attained the age of 65 years on or before December 31 of the base year;
- be domiciled in Iowa at the time the claim is filed or at the time of the elderly person's death; and
- meet the income requirements set forth in § 425.23.

The credit or reimbursement amount is determined as provided by § 425.23 and varies according to the appropriation amount and the applicant's income. The credit ranges from:

- 12 to 25 percent if the person's income is between \$14,500 and \$16,499.99; to
- 50 to 100 percent if the person's income is less than \$ 8499.99.

LOW INCOME RESIDENTS

No specifically relevant provisions were located. However, note that Iowa has a "low-income tax credit and reimbursement fund." The funds are first applied to reimbursement of "rent constituting property taxes paid." The remainder is distributed to the counties for the property tax credit.

VETERANS

Disabled veteran tax credit

If a homestead's owner is a veteran of any of the U.S. military forces who acquired the homestead under the following circumstances, the credit allowed on the homestead equals be the "entire amount of the tax levied on the homestead":

- a veteran of any of the military forces of the United States, who acquired the homestead under specified federal laws;
- a veteran with a permanent certified service-connected disability rating of 100 percent, or, retroactively effective to May 26, 2014, a permanent and total disability rating based on individual unemployability that is compensated at the 100 percent disability rate;

- a former member of the national guard who otherwise meets the applicable service requirements, with a certified service-connected disability rating of 100 percent, or, retroactively effective to May 26, 2014, a permanent and total disability rating based on individual unemployability that is compensated at the 100 percent disability rate; or
- an individual who is a surviving spouse or a child and who is receiving dependency and indemnity compensation.

In this context, "permanent and total disability rating based on individual unemployability" means a condition under which:

- a person has either (a) a permanent service-connected disability rating of 60 percent or (b) at least two permanent service-connected disability conditions in which one of the conditions has at least a 40-percent rating and the combined rating for all the conditions is at least 70 percent; and
- the person has "an administrative adjustment added to the service-connected disability rating, due to individual unemployability, such that the United States department of veterans affairs rates the veteran permanently and totally disabled for purposes of disability compensation."

This credit continues to the estate of a deceased owner or his or her surviving spouse and any child, as long as the surviving spouse remains unmarried.

A veteran who elects to use this credit is not eligible for any other real property tax exemption provided by law for veterans of military service. If the veteran acquires a different homestead, the veteran may claim the credit on the new homestead, unless the veteran fails to meet the other requirements.

Military service tax credit

Iowa apportions money each year to replace all or a part of the tax that would be due on property eligible for Iowa's military service tax exemption. The amount of the credit may not be more than \$6.92 per \$1000 of assessed value of property that would be subject to the tax.

OTHER

Homestead

Each eligible homestead is given a credit in an amount equal to the levy on the first \$4850 of actual value. If the homestead tax credit is computed at less than \$62.50, the homestead tax credit is \$62.50. The homestead tax credit may not exceed the taxes payable on the eligible homestead, exclusive of any special assessments.

Indian land

Each "forty acres of land, or fraction thereof, occupied by a member or members of the Sac and Fox Indians in Tama county, which land is held in trust by the secretary of the interior of the United States for said Indians," may receive a homestead tax credit.

Family farms

A family farm receives a credit for "each eligible tract of agricultural land" within the school districts in which the levy for the general school fund exceeds \$5.40 per \$1000 of assessed value. The credit amount is the amount the "tax levied for the general school fund exceeds the amount of tax which would be levied on each eligible tract of agricultural land were the levy for the general school fund" \$5.40 per \$1000 of assessed value for the previous year.

Agricultural land

Agricultural land may receive a credit in the school districts in which the levy for the general school fund exceeds \$5.40 per \$1000 of assessed value. The credit amount is the "amount the tax levied

for the general school fund exceeds the amount of tax which would be levied on said tract of such lands were the levy for the general school fund" \$5.40 per \$1000 of assessed value for the previous year.

Statutory sections 425.12 and 426.3 amended 1981; § 425A.3 amended 1991; § 426A.2 amended 1999; §§ 425.16, 425.23 and 425.40 amended 2018; § 425.17 amended 2019; § 425.1 amended 2011; § 425.15 amended 2015.

[Iowa Code §§ 425.1, .12, .15, .16, .17, .23, .40; 425A.3; 426.3; 426A.2 \(2019\)](#)

Iowa, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

Suspension of taxes

A person is "deemed to be unable to contribute to the public revenue," if he or she is:

- a recipient of federal supplementary security income or state supplementary assistance; or
- a resident of a health care facility which is receiving payment from the department of human services for the person's care.

VETERANS

Military service

The following are exempt from taxation:

- for a veteran of World War I, \$2778 of taxable value; and
- for an "honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged veteran," \$1852 of taxable value.

If a person who qualifies for this credit does not claim the exemption, it is allowed to the same extent on the property of any one of the following persons in the order provided:

- the veteran's spouse, or surviving spouse who remains unmarried, if the veteran and the spouse are living together or were living together at the veteran's time of death;
- the veteran's parent whose spouse is deceased and who remains unmarried, if the parent is, or was at the veteran's time of death, dependent on the veteran for support; or
- the veteran's minor child or children owning property as tenants in common.

OTHER

Native prairie and wetland

Iowa provides exemptions for land designated as native prairie or protected wetland. Protected wetland is assessed at a value equal to "the average value of the land where the wetland is located and which is owned by the person granted the exemption."

Land certified as a wildlife habitat

An agricultural land owner may designate no more than two acres for use as a wildlife habitat. If the land meets the standards the natural resource commission established for a wildlife habitat, the owner may receive an exemption.

Barn preservation

The increase in assessed value added to a farm structure constructed before 1937 that resulted from improvements made to preserve the integrity of the barn's "internal and external features" is exempt from taxation.

Historic property

The board of supervisors annually designates certain real property for an historic property tax exemption. The exemption period is four years, and the valuation for purposes of computing the assessed valuation of property for the following years is as follows:

- for the first year after the expiration of the four-year exemption period, the valuation is the base year valuation plus 25 percent of the adjustment in value;

- for the second year after the expiration of the four-year exemption period, the valuation is the base year valuation plus 50 percent of the adjustment in value;
- for the third year after the expiration of the four-year exemption period, the valuation is the base year valuation plus 75 percent of the adjustment in value; and
- for the fourth year after the expiration of the four-year exemption period, the valuation is based on the current fair cash value.

Wind energy conversion property

A city council or county board of supervisors may provide for the special valuation of wind energy conversion property.

Qualified wind energy conversion property is valued for property tax purposes as follows:

- for the first assessment year, at zero percent of the net acquisition cost;
- for the second through sixth assessment years, at a percent of the net acquisition cost that increases by five percentage points each assessment year; and
- for the seventh and succeeding assessment years, at 30 percent of the net acquisition cost.

Geothermal heating and cooling systems

Effective for assessment years beginning on or after January 1, 2013, Iowa provides an exemption for the value added by the construction or installation of a geothermal heating or cooling system on or after July 1, 2012, on residential property. The exemption, which is allowed for ten consecutive years, applies to:

- "value added by the addition of mechanical, electrical, plumbing, ductwork, or other equipment, labor, and expenses included in or required for the construction or installation of the geothermal system"; and
- "the proportionate value of any well field associated with the system and attributable to the owner."

Statutory section 427B.26 enacted 1993; § 427.9 amended 2019; § 426A.12 amended 2009; § 426A.11 amended 2014; § 425.15 amended 2015; § 427.1 amended 2019; § 427.16 amended 2016.

[Iowa Code §§ 425.15; 426A.11, .12; 427.1, .9, .16; 427B.26 \(2019\)](#)

Iowa, Limits on Tax Increases

GENERAL LIMITS

Increases in assessed values for residential and agricultural property are subject to an assessment limitation formula. If the statewide increase in home and farm values is greater than three percent after revaluation, their values are "rolled back" so that the total statewide increase is three percent. The rollback is applied on the property class of property, not individual property. The statewide total taxable value may increase by only three percent after revaluation.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

History of webpage unknown.

[Iowa Dep't of Rev., Iowa Property Tax Overview \(last visited July 23, 2019\)](#)

Iowa, Statewide Property Taxes

Except as otherwise provided, a school district must levy each year for the school general fund, a foundation property tax equal to \$5.40 per \$1000 of the assessed value of all taxable property in the district.

A school district must also levy an additional property tax each year. The department of management calculates the additional property tax levy rate for a school district pursuant to the provisions set forth in § 257.4.

Statutory sections amended 2019.

[Iowa Code §§ 257.3, .4 \(2019\)](#)

Kansas

Kansas, Assessment Rates

OVERVIEW

Kansas assesses real property at its "fair market value." "Fair market value" means the amount of money "a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion."

PROPERTY CLASSIFICATIONS

All property subject to general ad valorem taxation is "appraised uniformly and equally as to class." Real property is classified and assessed at the following percentages of value:

- residential property is assessed at 11.5 percent;
- agricultural property is assessed at 30 percent;

- vacant lots are assessed at 12 percent;
- property owned by nonprofits is assessed at 12 percent;
- public utility real property is assessed at 33 percent;
- commercial and industrial property is assessed at 25 percent; and
- other real property is assessed at 30 percent.

Statutory section 79-501 amended 1989; § 79-411 amended 1994; §§ 79-503a, 79-1439, and 79-1476 amended 2016.

[Kan. Stat. §§ 79-411, -501, -503a, -1439, -1476 \(2018\)](#)

Kansas, Credits for Specified Classes

DISABLED RESIDENTS

Homestead refund

Certain Kansas residents may qualify for a homestead refund. A qualified claimant must be domiciled in Kansas and fall into one of several listed categories, including a person with a disability.

In this context "disability" means:

- the inability to "engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months";

- blindness and the inability, because of the blindness, to "engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time."

The claim amount is computed by deducting the amounts set forth in column (2) of § 79-4508 from the claimant's property tax accrued. These upper limit threshold amounts are increased with cost-of-living adjustments. If the property taxes accrued exceed \$700 for a household in any one year, that amount, for purposes of this refund, is deemed to be \$700.

The claimant may elect to receive the refund directly or have it applied to the claimant's county ad valorem taxes.

A person who owns or occupies a homestead "for which the appraised valuation for property tax purposes exceeds \$350,000" may not claim a homestead property tax refund.

ELDERLY RESIDENTS

Homestead refund

Certain Kansas residents may qualify for a homestead refund. A qualified claimant must be domiciled in Kansas and fall into one of several listed categories, including a person who is 55 years of age or older.

The claim amount is computed by deducting the amounts set forth in column (2) of § 79-4508 from the claimant's property tax accrued. These upper limit threshold amounts are increased with cost-of-living adjustments. If the property taxes accrued exceed \$700 for a household in any one year, that amount, for purposes of this refund, is deemed to be \$700.

The claimant may elect to receive the refund directly or have it applied to the claimant's county ad valorem taxes.

A person who owns or occupies a homestead "for which the appraised valuation for property tax purposes exceeds \$350,000" may not claim a homestead property tax refund.

LOW INCOME RESIDENTS

No specifically relevant provisions were located.

VETERANS

Homestead refund

Certain Kansas residents may qualify for a homestead refund. A qualified claimant must be domiciled in Kansas and fall into one of several listed categories, including a disabled veteran or the surviving spouse of an active duty military personnel who died in the line of duty. The surviving spouse of a disabled veteran who was receiving the benefit at the time of the veterans' death may continue to receive benefits until he or she remarries.

In this context, "disabled veteran" means a Kansas resident who:

- has been honorably discharged from active service in any branch of the United States armed forces or Kansas national guard; and
- has been certified by the United States department of veterans affairs to have a 50 percent permanent disability sustained through military action or accident or resulting from disease contracted while in active service.

Beginning with the tax year starting after December 31, 2005, the claim amount is computed by deducting the amounts set forth in column (2) of § 79-4508 from the claimant's property tax accrued. These upper limit threshold amounts are increased with cost-of-living adjustments. If the

property taxes accrued exceed \$700 for a household in any one year, that amount, for purposes of this refund, is deemed to be \$700.

The claimant may elect to receive the refund directly or have it applied to the claimant's county ad valorem taxes.

A person who owns or occupies a homestead "for which the appraised valuation for property tax purposes exceeds \$350,000 in any year" may not claim a homestead property tax refund.

Property tax deferral for deployed persons

A person who is in full-time military service for the United States and is or will soon be mobilized or deployed outside of the United States for a period of at least six months may elect to defer all or part of his or her principal residence's real property taxes. The deferral applies to any year in which the person is serving in active military duty for a period not to exceed two years.

This deferral:

- defers all or part of the claimant's real property taxes for a period not to exceed two years; and
- waives interest or penalties related to the deferred taxes.

The deferred real property taxes become payable when the deferral period ends, or the property is sold or transferred to someone other than the person who made the election.

OTHER

Homestead refund for individuals with dependent children

Certain Kansas residents may qualify for a homestead refund. A qualified claimant must be domiciled in Kansas and must fall into one of several listed categories, including a person who has one or more dependent children under 18 years of age residing at the homestead.

Beginning with the tax year starting after December 31, 2005, the claim amount is computed by deducting the amounts set forth in column (2) of § 79-4508 from the claimant's property tax accrued. These upper limit threshold amounts are increased with cost-of-living adjustments. If property taxes accrued exceed \$700 for a household in any one year, that amount, for purposes of this refund, is deemed to be \$700.

The claimant may elect to receive the refund directly or have it applied to the claimant's county ad valorem taxes.

A person who owns or occupies a homestead "for which the appraised valuation for property tax purposes exceeds \$350,000" may not claim a homestead property tax refund.

Refund of property tax imposed on certain residential property (circuit breaker)

If the appraised value of a single-family, owner-occupied residential real property exceeds by 75 percent or more the property's appraised value for the "next preceding taxable year," and if the increase is not because the property was improved, a portion of the property tax attributable to the increase is refunded to the taxpayer. For the taxable year for which the increase is established, the refund equals 80 percent of the property tax attributable to the increase. For the next taxable year, the refund equals 50 percent of the property tax attributable to the increase. For the second taxable year succeeding the taxable year for which such increase is established, the refund equals 25 percent of the property tax attributable to the increase.

Statutory section 79-4530 enacted 1997; § 79-4521 amended 2005; § 79-1612 enacted 2008; §§ 79-4508, 79-4509, and 79-4522 amended 2012; § 79-4502 amended 2014.

[Kan. Stat. §§ 79-1612, -4502, -4508, -4509, -4521, -4522, -4530 \(2018\)](#)

Kansas, Homestead Exemptions

ALL RESIDENTS

For taxable years 2019 and 2020, \$20,000 of the appraised valuation of property used for residential purposes is exempt from the property tax levied pursuant to section 11 (school district ad valorem taxes).

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Renewable energy resources

For taxable years beginning after December 31, 1998, property "actually and regularly used predominantly to produce and generate electricity utilizing renewable energy resources or technologies" is exempt. In this context, "renewable energy resources or technologies" includes wind, solar, photovoltaic, biomass, hydropower, geothermal and landfill gas resources or technologies.

Military housing

For all taxable years beginning after December 31, 2005, certain housing developments and related improvements located on United States military installations that are provided exclusively or primarily for use by military personnel are exempt.

Statutory section 79-201a amended 2018; § 79-201 amended 2015; § 79-201x amended 2019.

[Kan. Stat. §§ 79-201, -201a, -201x](#) (as amended by [2019 Kan. Laws S.B. 16, § 19](#))

Kansas, Limits on Tax Increases

GENERAL LIMITS

Kansas statutes provide procedures that a taxing district other than a city, county or community junior college or the district board of a school district must follow if the board determines that the tax amount will be insufficient for the taxing district's needs. Generally, the increased levy may be submitted to the voters. However, the increased levy or budget voted in accordance with this requirement may not exceed 25 percent of the maximum levies authorized by law in any taxing district.

The state board of tax appeals may also authorize the increase of specific levy under certain circumstances. After notice and a hearing, the board may issue an order, which must state definitely the exact increase in the levy rate of levy authorized for such fund. However, the amount of increase in the rate of levy for any fund of any taxing district may not exceed 25 percent of the maximum levy limit for that fund.

Also, see **Credits for Specified Classes**: *Refund of property tax imposed on certain residential property* for a refund related to tax increases.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section 79-1964 amended 1973; § 79-1964a amended 2014.

[Kan. Stat. §§ 79-1964, -1964a \(2018\)](#)

[Kansas, Statewide Property Taxes](#)

Kansas law permits the following permanent state tax levies:

- a one-mill levy for state institutions of higher education;
- a 0.5-mill levy for state institutions caring for certain persons, including, among others, the mentally ill, retarded, visually handicapped, and certain children in need of care and treatment; and
- a 0.25-mill levy for state correctional institutions.

Statutory section 76-6b09 amended 1990; §§ 76-6b01 and 76-6b04 and 2003.

[Kan. Stat. §§ 76-6b01, -6b04, -6b09 \(2018\)](#)

Kentucky

Kentucky, Assessment Rates

OVERVIEW

Kentucky assesses property at its fair cash value, "estimated at the price it would bring at a fair voluntary sale."

PROPERTY CLASSIFICATIONS

Kentucky does not have formal property classifications for assessment purposes. However, the assessment for ad valorem tax purposes of agricultural and horticultural land is determined according to the land's value for agricultural or horticultural use.

Statutory section 132.450 amended 2005. Constitutional section 172 ratified 1891; § 172A ratified 1969.

[Ky. Rev. Stat. Ann. § 132.450 \(2019\)](#); [Ky. Const. §§ 172, 172A](#)

[Kentucky, Credits for Specified Classes](#)

No relevant provisions were located.

[Kentucky, Homestead Exemptions](#)

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Kentucky offers a homestead exemption for "totally disabled" residents. The maximum homestead exemption on real estate owned by qualified persons is \$39,300 for the 2019 and 2020 tax periods. The homestead exemption is adjusted every two years to compensate for changes in the dollar's purchasing power.

To qualify for the homestead exemption:

- as of January 1 of the application year, the person must have been classified as totally disabled under a program authorized or administered by a federal agency or by a Kentucky retirement system;
- the person must own and maintain the property as his or her personal residence;
- the person must have received disability payments and maintain the disability classification for the entire taxation period;
- for property assessed before January 1, 2012, if the person is totally disabled and less than 65 years of age, he or she must apply for the homestead exemption on an annual basis unless he or she is totally disabled because of a service-connected injury; and
- for property assessed on or after January 1, 2012, if the person is totally disabled and less than 65 years of age, he or she must apply for the homestead exemption on an annual basis, unless he or she is either (a) totally disabled because of a service-connected injury or (b) a "totally and permanently disabled individual."

Only one exemption per residential unit is allowed even if the resident is 65 years of age and also totally disabled.

Note that Kentucky statutes clarify that the \$6500 exemption provided by the Kentucky constitution means \$6500, "in terms of the purchasing power of the dollar in 1972."

ELDERLY RESIDENTS

Kentucky offers a homestead exemption for elderly residents. The maximum homestead exemption on real estate owned by qualified persons is \$39,360 for the 2019 and 2020 tax periods. The

homestead exemption is adjusted every two years to compensate for changes in the dollar's purchasing power.

To qualify for the homestead exemption:

- the person must be 65 years of age or older on January 1 of the application year; and
- the person must own and maintain the property as his or her personal residence.

Only one exemption per residential unit is allowed even if the resident is 65 years of age and totally disabled.

Note that the \$6500 exemption provided by the Kentucky constitution means \$6500, "in terms of the purchasing power of the dollar in 1972."

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No specifically relevant provisions were located. See "Disabled Residents" above for a homestead exemption that applies to disabled individuals, including veterans.

OTHER

No other relevant provisions were located.

Statutory section 132.810 amended 2011; § 170 amended 1998.

[Ky. Rev. Stat. Ann. § 132.810 \(2017\); Ky. Const. § 170; Ky. Dep't of Rev., Memo., Homestead Exemption Allowance for 2019 and 2020 \(Nov. 20, 2018\)](#)

Kentucky, Limits on Tax Increases

GENERAL LIMITS

State tax rate limits

Generally, the state tax rate on real property must be reduced "to compensate for any increase in the aggregate assessed value of real property to the extent that the increase exceeds the preceding year's assessment by more than four percent (4%)," excluding certain new property, property subject to tax increment financing, and certain leasehold property. See § 132.020 for details and exceptions that apply to this limit.

In any year in which the real property's aggregate assessed value is less than the preceding year, the state rate is "increased to the extent necessary to produce the approximate amount of revenue that was produced in the preceding year from real property."

Taxing district limits

A taxing district that "elects to attempt to set a rate that will produce more than four percent (4%) in additional revenue, exclusive of revenue from new property . . . , over the amount of revenue produced by the compensating tax rate" must follow the requirements set forth in § 132.017. Also, no special purpose governmental entity may levy a tax rate that exceeds the compensating tax rate, until the taxing district has complied with statutory requirements, which include a public hearing and notice.

The portion of a tax rate levied by a tax district, other than the state, counties, school districts, cities, consolidated local governments, and urban-county governments, that will produce revenue from real property, excluding revenue from new property, more than four percent over the revenue

produced by the compensating tax rate is subject to a recall vote or reconsideration by the taxing district.

City and urban-county government tax rate limits

No city or urban-county government may levy a tax rate that exceeds the compensating tax rate until the city or urban-county government has complied with statutory requirements, which include a public hearing and notice. Any portion of a tax rate levied by a city or urban-county government that will produce revenue from real property, exclusive of revenue from new property, more than four percent over the revenue produced by the compensating tax rate is subject to a recall vote or reconsideration by the taxing district.

LIMITS FOR SPECIFIED CLASSES

Moratoriums

The General Assembly may provide that "the governing bodies of county, municipal, and urban-county governments may declare property assessment or reassessment moratoriums for qualifying units of real property for the purpose of encouraging the repair, rehabilitation, or restoration of existing improvements thereon." Before enactment of any such moratorium, "the General Assembly shall provide or direct the local governing authority to provide property qualification standards for participation in the program and a limitation on the duration of any assessment or reassessment moratorium." No moratorium may extend beyond five years for any particular unit of real property and improvements thereon.

Statutory section 132.027 amended 1990; § 132.0225 amended 2009; § 132.023 amended 2013; § 132.020 amended 2019; § 132.452 enacted 1982. Constitution section ratified 1981.

[Ky. Rev. Stat. Ann. §§ 132.020, .0225, .023, .027, .452 \(2019\); Ky. Const. § 172B](#)

Kentucky, Statewide Property Taxes

Kentucky levies a state tax on real property at the rate of \$0.315 cents per \$100 of value.

Section amended 2019.

[Ky. Rev. Stat. Ann. § 132.020 \(2019\)](#)

Louisiana

Louisiana, Assessment Rates

OVERVIEW

Louisiana real property is assessed as a percentage of its "fair market value" or "use value," depending on the type of property. "Fair market value," which applies to most property, is the price that "would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances."

PROPERTY CLASSIFICATIONS

Property classes and the percentage of fair market value applicable to each classification for the purpose of determining assessed valuation are as follows:

- land is assessed at 10 percent;
- residential improvements are assessed at 10 percent;
- electric cooperative property, excluding land, is assessed at 15 percent;
- public service property, excluding land, is assessed at 25 percent; and
- other property is assessed at 15 percent.

Agricultural, horticultural, marsh, and timber lands are assessed for tax purposes at 10 percent of use value. "Use value" is defined as the highest value of the land "when used by a prudent agricultural, horticultural or timber operator for the sole purpose of continuing the operation, as a commercial agricultural, horticultural or timber enterprise, of an existing bona fide agricultural, horticultural or timber use." For marsh lands, "use value" is "the highest value of such land for the sole purpose of continuing the traditional use of the marsh lands for hunting, fishing, trapping or various types of aquaculture by a prudent manager of marsh lands."

Statutory sections 1854, 2301, and 2321 amended 1994; § 2307 amended 1995. Constitutional section 18 amended 2019.

[La. Rev. Stat. §§ 47:1854, :2301, :2307, :2321 \(2018\); La. Const. of 1974, art. VII, § 18](#)

Louisiana, Credits for Specified Classes

No relevant provisions were located.

Louisiana, Homestead Exemptions

ALL RESIDENTS

Generally, a homestead is exempt from state, parish, and special ad valorem taxes. The exemption amount equals \$7500 of the assessed valuation, except in those parishes in which the voters have approved the exemption of the next \$7500 of the assessed valuation of homestead property owned and occupied by a veteran with a service-connected disability rating of 100 percent.

The homestead exemption applies to certain surviving spouses or former spouses if he or she occupies the property and title is in the name of:

- "the surviving spouse as owner of any interest or either or both of the former spouses";
- "the surviving spouse as usufructuary"; or
- certain testamentary trusts.

This exemption does not extend to municipal taxes, exempt:

- in "Orleans Parish, to state, general city, school, levee, and levee district taxes"; and
- to any municipal taxes levied for school purposes.

A taxpayer entitled to the homestead exemption must own and occupy the homestead on or before December 31 of the calendar year in which the exemption is claimed.

A taxpayer may waive the exemption and pay the ad valorem tax due based on the entire amount of the property's assessed value. A taxpayer who has waived his or her homestead exemption and paid the ad valorem tax may apply for the sales tax credit provided by § 47:315.4.

DISABLED RESIDENTS

Special assessment level

Louisiana regulations provide that the assessment of residential homestead property owned by certain disabled persons does not increase above the property's total assessment for the first year that the owner qualifies for and receives that special assessment level, as long as the person remains qualified. A qualifying person must be "permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability."

A person is prohibited from receiving this special assessment if the owner's or owners' combined adjusted gross income for the year before application exceeds \$71,563 for tax year 2015 (2016 in Orleans Parish).

This special assessment level remains on the property as long as:

- that owner, or that owner's surviving spouse who is 55 years of age or older or who has minor children, remains the property's owner; and
- the property's value does not increase more than 25 percent because of construction or reconstruction.

ELDERLY RESIDENTS

Special assessment level

Louisiana's constitution limits the assessment value increase is limited for certain elderly residents. The assessment of residential homestead property owned and occupied by a person 65 years of age or older may not be "increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level." The owner's or owners' combined adjusted gross income may not exceed \$50,000, adjusted annually using the Consumer Price Index. (For the tax year 2011, that level was \$65,891.)

The special assessment level remains on the property as long as:

- the owner, or his or her surviving spouse who is 55 years of age or older or who has minor children, remains the property's owner; and
- the property's value does not increase more than 25 percent because of construction or reconstruction.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Special assessment level

Louisiana regulations provide that the assessment of residential homestead property owned by certain veterans may not increase above the property's total assessment for the first year that the owner qualifies for and receives the special assessment level, as long as the person remains qualified. The assessment freeze applies to the following veterans:

- a person with a service-connected disability rating of 50 percent or more by the United States Department of Veterans Affairs;
- a member of the United States armed forces or the Louisiana National Guard who is killed in action; or
- a member of the United States armed forces or the Louisiana National Guard who is missing in action or is a prisoner of war for a period exceeding 90 days.

A person may not receive this special assessment if the owner's or owners' combined adjusted gross income for the year before application exceeds \$71,563 for tax year 2015 (2016 for Orleans Parish).

The special assessment level remains on the property as long as that owner, or that owner's surviving spouse who is 55 years of age or older or who has minor children, remains the property's owner, and:

- the owner with a service-connected disability of 50 percent or more, or that owner's surviving spouse who is 45 years of age or older or who has minor children, remains the property's owner;

- the spouse of an owner who was killed in action remains the owner; or
- an owner who was missing in action or was a prisoner of war is no longer missing in action or a prisoner of war.

Also, the property's value may not increase more than 25 percent because of construction or reconstruction.

Army officers

Louisiana regulations provide that an army officer required to live away from home who allows relatives to occupy the property rent free does not lose his or her homestead exemption.

Homestead exemption

Louisiana's homestead exemption amount equals \$7500 of the assessed valuation, except in those parishes in which the voters have approved the exemption of the next \$7500 of the assessed valuation of homestead property owned and occupied by a veteran with a service-connected disability rating of 100 percent unemployability or totally disabled. If a deceased disabled veteran's surviving spouse occupies and remains the owner of the couple's home, the surviving spouse may claim the higher homestead exemption whether or not the exemption was in effect at the time the veteran died.

OTHER

Surviving spouses

For ad valorem taxes due in 2017 and thereafter, an exemption from ad valorem tax for the total assessed value of the homestead of the unmarried surviving spouse applies beginning in the tax year in which any of the following persons died or 2017, whichever is later:

- a member of the U.S. armed forces or the Louisiana National Guard who died while on active duty;
- a state police officer who died while on duty; or
- a law enforcement or fire protection officer who qualified for the salary supplement authorized in La. Const. art. VII, § 10(D)(3) who died while on duty.

For ad valorem taxes due in 2018 and thereafter, the exemption applies beginning in the tax year in which any of the following persons died or 2018, whichever is later:

- an emergency medical responder, technician, or paramedic who died while performing the duties of their employment;
- a volunteer firefighter, verified by the Office of the State Fire Marshal to have died while performing firefighting duties; or
- a law enforcement or fire protection officer who died while on duty and who would have qualified for the salary supplement authorized in La. Const. art. VII, § 10(D)(3) if he had completed the first year of his employment before his death.

The property is eligible for the homestead exemption if:

- the property was the residence of a person listed above at the time of that person's death;
- the surviving spouse has not remarried; and
- the surviving spouse annually provides evidence of their eligibility for the exemption.

Once an unmarried surviving spouse has qualified for and taken the exemption, if the surviving spouse acquires a different property which qualifies for the homestead exemption, the surviving spouse is entitled to an exemption on that subsequent homestead limited to the amount of the exemption claimed on the prior homestead in the last year for which the exemption was claimed.

Note: At the 2018 general election the voters approved a constitutional amendment providing that the above exemptions for surviving spouses will also apply to trusts established by the spouse where the trust holds naked ownership of the homestead.

Solar energy systems

Equipment attached to an owner-occupied residential building or swimming pool as part of a solar energy system is deemed to be personal property that is exempt from ad valorem taxes. Thus, assessors may not consider the equipment's value when assessing the building or swimming pool.

Structures located in certain districts

If the governor and the local governing authority approve, the State Board of Commerce and Industry may granted a limited exemption for the value of enhancements to "certain structures located in downtown, historic, or economic development districts."

Statuary section 1706 amended 1994; § 1711 enacted 1999; § 1703 amended 2010. Constitutional section 18 amended 2019; § 20 amended 2006; § 21 amended 2019. Regulations amended 2019.

[La. Rev. Stat. §§ 47:1703, :1706, :1711, :1713, :1714, :1715 \(2019\)](#); [La. Const. of 1974, art. VII, §§ 18, 20, 21](#); [La. Admin. Code tit. 61, part V, §§ 101, 103 \(2019\)](#)

Louisiana, Limits on Tax Increases

GENERAL LIMITS

A parish, municipality, or levee district may increase millage rates only if a majority of the electors approves the increase.

Also, certain increases in the millage rate in excess of the established rates, but not in excess of the prior year's maximum authorized millage rate, may "be levied by two-thirds vote of the total membership of a taxing authority without further voter approval but only after a public hearing held in accordance with the open meetings law." This provision does not apply to millages levied to pay general obligation bonds.

Note: In the 2018 general election, the voters approved a constitutional amendment providing that if the assessed value of property subject to the homestead exception increases by more than 50% over the assessed value in the previous years, the additional tax liability must be phased in over four years. The phase-in does not apply to extent the increase was attributable to construction on or improvements to the property.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located. (See **Homestead Exemptions** for assessment freezes for certain individuals.)

Constitutional section 26 amended 2014; § 23 amended 1998; § 39 amended 2006; § 18 amended 2019; history of § 27 unknown.

[La. Const. of 1974, art. VI, §§ 26, 27, 39; art. VII, §§ 18, 23](#)

Louisiana, Statewide Property Taxes

No specifically relevant provisions were located. However, Louisiana's constitution provides that "[s]tate taxation on property for all purposes" may not exceed "an annual rate of five and three-quarter mills on the dollar of assessed valuation."

History unknown.

Maine

Maine, Assessment Rates

OVERVIEW

Maine property is assessed at 100 percent of its just value. "Just value" must be defined "in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put."

PROPERTY CLASSIFICATIONS

Maine statutes do not provide formal property classifications for assessment purposes. However, pursuant to Maine's constitution, the state legislature may provide for the assessment of the following "types of real estate whenever situated in accordance with a valuation based upon the current use thereof":

- farms and agricultural lands, timberlands, and woodlands;
- certain open space lands;
- lands used for game management or wildlife sanctuaries; and
- waterfront land that is used for or supports commercial fishing activities.

Also, the Legislature may provide that municipalities may reduce real property taxes if the property owner agrees to maintain the property in accordance with criteria a municipality adopts to maintain the historic integrity of important structures or to provide scenic view easements of significant vistas.

Accordingly, Maine statutes address the valuation of the following types of property, among others:

- the Maine Tree Growth Tax Law, which provides for the valuation of timberland and woodlands according to their current use;
- the Maine Farm and Open Space Tax law, which provides valuation per acre based on the current use value of certain farmland; and
- certain working waterfront land, which is valued by its current use.

Section 572 amended 1979; §701-A amended 2007; §1135 enacted 2007; §§ 1105 and 1106-A amended 2017; history of constitutional section unknown.

[Maine Rev. Stat. tit. 36, §§ 572, 701-A, 1105, 1106-A, 1135 \(2018\); Maine Const. art. IX, § 8](#)

Maine, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Elderly deferral of tax on homestead

An individual or household may elect to defer property taxes on their homestead, if:

- the individual, or each individual in the case of multiple individuals filing a joint claim, is 65 years of age or older; and

- the individual, or all individuals in the case of multiple individuals filing a joint claim, together have household income of less than \$32,000 for the calendar year immediately preceding the claim year.

Municipal tax deferrals for seniors

A municipality may adopt a property tax deferral program for senior citizens. The municipality may defer property taxes on property if the following conditions are met:

- the property is an eligible homestead in which the taxpayer has resided for at least 10 years before application;
- the taxpayer owns the eligible homestead, is at least 70 years of age on April 1st of the first year of eligibility, and occupies the homestead; and
- the taxpayer's household income does not exceed 300 percent of the federal poverty level.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Property tax fairness credit

For tax years beginning on or after January 1, 2014, certain Maine residents are allowed a property tax fairness credit against his or her income taxes. Generally, a resident is allowed an income tax credit in an amount equal to 50 percent of "the amount by which the benefit base for the resident individual exceeds 6% of the resident individual's income." The credit may not exceed:

- \$600 for residents under 65 years of age; or
- \$900 for residents 65 years of age and older as of the last day of the taxable year.

For married individuals filing a joint return, only one spouse must be 65 years of age or older to qualify for the \$900 credit limitation. Married individuals who are filing separate returns are not eligible for a credit under this provision.

Eligible Maine taxpayers may receive a property tax credit on his or her Maine individual income tax return whether they owe Maine income tax or not. If the credit exceeds the tax amount due for the tax year, the excess amount is refunded to the taxpayer.

Municipal authority

A municipality may adopt a program to provide benefits to persons with homesteads in the municipality. The municipality may restrict its program to persons who are at least 62 years of age. Those programs must:

- require the claimant to have a homestead in the municipality;
- provide benefits for both owners and renters; and

- calculate benefits "in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued."

A municipality may by ordinance also adopt a program that permits claimants who are at least 60 years old to earn benefits up to a maximum of \$750 by volunteering to provide services to the municipality.

Credit for certain homestead modifications (§ 5219-PP)

For tax years beginning on or after January 1, 2017, a person with federal adjusted gross income not exceeding \$55,000 who makes qualified expenditures to make all or any portion of an existing homestead "accessible to an individual with a disability or physical hardship who resides or will reside in the homestead" is allowed a property tax credit. The credit equals the lesser of the applicable percentage of the qualified expenditures or \$9,000.

Qualified homestead modifications must:

- comply with applicable building standards governing home accessibility; and
- be consistent with standards adopted by the authority.

"Applicable percentage" equals:

- for taxpayers with a federal adjusted gross income of \$0 to \$25,000, 100 percent;
- for taxpayers with a federal adjusted gross income over \$25,000 but not over \$30,000, 90 percent;

- for taxpayers with a federal adjusted gross income over \$30,000 but not over \$35,000, 80 percent;
- for taxpayers with a federal adjusted gross income over \$35,000 but not over \$40,000, 70 percent;
- for taxpayers with a federal adjusted gross income over \$40,000 but not over \$45,000, 60 percent; and
- for taxpayers with a federal adjusted gross income over \$45,000 but not over \$55,000, 50 percent.

The credit may not reduce the tax otherwise due to less than zero. Any unused portion of the credit may be carried forward for a period of not more than 4 years.

The credit must be taken in the taxable year in which the required certification is made by the Maine State Housing Authority, except that the credit claimed for any taxable year beginning on or after January 1, 2018 may not include qualified expenditures for which a credit has been claimed for a tax year beginning in 2017.

Section 6251 amended 1993; § 6232 amended 2013; § 6271 amended 2017; § 5219-PP enacted 2017; § 5219-KK amended 2017.

[Maine Rev. Stat. tit. 36, §§ 5219-KK, 5219-PP](#) (as amended by [2018 Me. Pub. Law ch. 375](#)), [6232, 6251, 6271 \(2018\)](#); [Maine Rev. Serv., Tax Relief](#) (last visited July 26, 2019); [Maine Dep't of Admin. & Fin. Serv., Maine Rev. Serv., Maine Individual Income Tax - Property Tax Fairness Credit Summary](#) (last visited July 26, 2019)

Maine, Homestead Exemptions

ALL RESIDENTS

Maine provides a homestead exemption for certain individuals that have owned homestead property in Maine for at least 12 months and that occupy that property as their permanent residence. The Maine Revenue Services states that qualified property owners receive an exemption of \$20,000 of the homestead's just value. (Me. Rev. Stat. § 683 provides that the exemption amount is generally \$10,000, but that a homestead is eligible for "an additional exemption of \$5,000 of the just value of the homestead for property tax years beginning on April 1, 2016 and of \$10,000 of the just value of the homestead for property tax years beginning on or after April 1, 2017, April 1, 2018 and April 1, 2019 and \$15,000 of the just value of the homestead for property tax years beginning on or after April 1, 2020.")

Partial exemptions are adjusted by the municipality's certified assessment ratio.

This exemption is in addition to the exemptions provided by § 653 for veterans and § 654 for blind residents.

DISABLED RESIDENTS

Blind individual

A legally blind individual receives an exemption of \$4000 of the property's just value.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veteran exemptions

A \$6000 exemption is available to veterans who:

- served during a specified war period and are 62 years or older;
- are receiving 100-percent disability as a veteran; or
- became 100-percent disabled while serving.

Partial exemptions are adjusted by the municipality's certified assessment ratio.

Some veterans' estates are also exempt from taxation, provided certain conditions are met.

Paraplegic veteran

The department's website provides that a veteran who received a federal grant for a specially adapted housing unit may receive a \$50,000 exemption. Partial exemptions must be adjusted by the municipality's certified assessment ratio.

OTHER

No other relevant provisions were located.

Statutory sections all amended 2019.

[Maine Rev. Stat. tit. 36, §§ 653](#) (as amended by [2019 Me. Laws ch. 501 §§ 20, 21](#)), [654-A](#) (as amended by [2019 Me. Laws ch. 401, §§ A-8, A-9](#)), [683](#) (as amended by 2019 Me. Laws ch. 343, §§ H-2, H-3); [Maine Rev. Serv., Dep't of Administrative & Fin. Serv., Property Tax Exemptions \(last visited July 26, 2019\)](#)

Maine, Limits on Tax Increases

No relevant provisions were located.

Maine, Statewide Property Taxes

No relevant provisions were located.

Maryland

Maryland, Assessment Rates

OVERVIEW

Maryland generally assesses real property at its phased-in full cash value or, if specified, its use value. "Phased in value," for the first, second, or third year of a three-year cycle, means:

- the property's prior value "increased by one-third, two-thirds, or the full amount by which the value increased over the prior value based on a physical inspection"; or
- if the property's value has not increased, its most recent value.

PROPERTY CLASSIFICATIONS

Maryland divides real property into subclasses for assessment purposes. The state applies distinct assessment procedures to the following:

- land actively devoted to farm or agricultural use, which is assessed on the basis of that use;

- marshland, which is assessed at "a rate established in regulations adopted by the Department and less than the lowest agricultural land rate";
- woodland, which is assessed so that its value at the beginning of an agreement does not increase during the period covered by the agreement;
- country club or golf course land, which is valued generally at rates equivalent to land assessed as open spaces (if country club or golf course land meets the requirements of § 8-212 and "has a greater market value than its value when used as a country club or golf course," the land is assessed on the basis of the greater value);
- planned development land, which is assessed generally at the rate equal to farm or agricultural land;
- rezoned real property used for residential purposes is assessed based upon its residential use; and
- conservation property, which is assessed at a rate equal to the highest rate that is used to value land eligible for an agricultural use assessment.

Maryland statutes also identify additional real property categories, such as other real property; a railroad's operating real property, a public utility's real property, and certain commercial property.

Land subject to an open-space easement is assessed on the basis of its value, but the value is "adjusted by the effect of the easement."

If the assessment of real property used for purposes other than commercial purposes is not reduced or abated because of damage or destruction from a natural occurrence, the "replacement or restoration of the real property by real property of comparable size, quality, construction, and utility may not be assessed at an amount greater than the assessment of the real property before the damage or destruction until the next assessment."

Statutory section 8-227 enacted 1990; § 8-103 amended 2000; § 8-213 amended 2002; §§ 8-222 and 8-231 amended 2004; § 8-210 amended 2017; § 8-101 amended 2019; § 8-209.1 enacted 2019; §§ 8-209, 8-211, and 8-219 amended 2007; § 1-101 amended 2012.

[Md. Code, Tax-Prop. §§ 1-101; 8-101, -103, -209, -209.1, -210, -211, -213, -219, -222, -227, -231 \(2019\)](#)

Maryland, Credits for Specified Classes

DISABLED RESIDENTS

Repealed tax credit (§ 9-101)

This credit is available to certain homeowners who:

- received a property tax credit under a repealed law;
- continue to have a legal interest in the same dwelling; and
- would qualify for a property tax credit under a repealed law.

In this context, the term "repealed law" means repealed laws that granted a tax credit to disabled individuals in the taxable years 1974-1975 or 1975-1976.

The credit amount is determined by calculating the amount pursuant to the repealed law and pursuant to § 9-104. The homeowner receives a credit equal to the greater of the two amounts.

Surviving spouses who have not remarried and who meet the qualifications of the repealed law except for the disability, may receive this property tax credit.

Deferral of county property tax for disabled homeowners (§ 10-204)

A county may authorize the deferral of county property tax for residential real property occupied as the owner's principal residence. An eligible owner must:

- have resided in the dwelling for at least five consecutive years;
- have been found permanently and totally disabled and qualify for federal benefits or have been found permanently and totally disabled by a county health officer or the Baltimore City Commissioner of Health; and
- meet specified income eligibility requirements.

The county determines the tax amount that may be deferred (which may not exceed the increase in the county property tax from the date the taxpayer elects to defer payment), any restrictions, the deferral's duration, the interest rate, and the income level that determines eligibility.

ELDERLY RESIDENTS

Repealed tax credit (§ 9-101)

This credit is available to certain homeowners who:

- received a property tax credit under a repealed law;
- continue to have a legal interest in the same dwelling; and
- would qualify for a property tax credit under a repealed law.

In this context, the term "repealed law" means a repealed law that granted a tax credit to elderly in the taxable year 1974-1975.

The property tax credit amount is determined by calculating the credit pursuant to the repealed law and § 9-104. The homeowner receives a credit equal to the greater of the two amounts.

Surviving spouses who have not remarried and who meet the qualifications of the repealed law except for age, may receive this property tax credit.

Credit for limited-income elderly individuals (§ 9-245)

Baltimore City or a county or municipal corporation may grant a tax credit against the county or municipal property tax imposed on real property owned by and used as the principal residence of an individual who is at least 65 years old and of limited income.

Credit for elderly individuals (§ 9-245)

For taxable years commencing after June 30, 2017, Baltimore City or a county or municipal corporation may grant a tax credit against the county or municipal property tax imposed on real property owned by and used as the principal residence of an individual who is:

- at least 65 years old and has lived in the same dwelling for at least the preceding 40 years;
or
- at least 65 years old and is a retired member of the U.S. armed services, the military reserves or the national guard.

The credit may be granted for up to five years and may not exceed 20% of the county or municipal corporation property tax imposed on the property

Deferral of county property tax for elderly homeowners (§ 10-204)

A county may authorize a deferral of county property tax for residential real property occupied as the owner's principal residence. An eligible owner must:

- have resided in the dwelling for at least five consecutive years;
- be at least 65 years of age; and
- meet specified income eligibility requirements.

The county determines the tax amount that may be deferred (which may not exceed the increase in the county property tax from the date the taxpayer elects to defer payment), any restrictions, the deferral's duration, the interest rate, and the income level that determines eligibility.

LOW INCOME RESIDENTS

Homestead credit for low to moderate income households (§ 9-104)

Maryland allows a credit against a homeowner's property tax bill if the property taxes exceed a fixed percentage of the person's gross income. The program is available to all homeowners regardless of their age, and the credits are given based on the applicant's income.

An eligible applicant must meet the following qualifications:

- he or she must own or have a legal interest in the property;

- the dwelling generally must be the applicant's principal residence where he or she lives at least six months of the year, including July 1;
- the applicant's net worth, not including the property's value or any qualified retirement savings or Individual Retirement Accounts, must be less than \$200,000; and
- the household's combined gross income may not exceed \$60,000.

The tax credit is based on the amount by which the property taxes exceed a percentage of the household's income, calculated as follows:

- 0 percent of the first \$8,000 of combined income;
- four percent of the next \$4,000 of combined income;
- 6.5 percent of the next \$4,000 of combined income; and
- nine percent of the combined income over \$16,000.

Only the taxes resulting from the first \$300,000 of assessed valuation qualify. The credit applies to the ad valorem taxes imposed by the state, county, and municipalities, but not any metropolitan or fixed charges for water and sewer services that may appear on the tax bill. If the applicant owns a large tract of land, the credit is limited to the lot on which the dwelling stands, and if a portion of the dwelling is used for commercial or business purposes, the credit is based only on the taxes for that portion of the dwelling occupied by the household. A person may apply for the credit on only the dwelling that is his or her principal residence.

Low and moderate income home purchasers may apply in advance for the Homeowners' Tax Credit before acquiring title to the property.

VETERANS

No specifically relevant provisions were located.

OTHER

Homestead Credit (§ 9-105)

Maryland has established a homestead tax credit to help homeowners deal with large assessment increases on their principal residence. The credit limits the annual taxable assessment increase to a fixed percentage determined by local governments. Every Maryland county and municipality must limit taxable assessment increases to 10 percent or less each year. The credit is calculated on any assessment increase exceeding 10 percent (or any lower cap enacted by the applicable local government).

The tax credit will be granted if the following conditions are met during the previous tax year:

- the property was not transferred;
- there was no change in the zoning classification requested by the homeowner resulting in an increase in the property's value;
- a substantial change did not occur in the property's use;
- the previous assessment was not clearly erroneous; and
- the dwelling was the owner's principal residence, and the owner lived in it for at least six months of the year, including July 1, unless the owner was temporarily unable to do so because of illness or need for special care.

Property owners who vacate their principal residence to raze the dwelling in order to replace it with a new home or to make substantial improvements may continue to receive the homestead tax credit provided:

- the homeowner must have owned and occupied the property as a principal residence for at least three full tax years immediately before the razing or the beginning of the substantial improvements; and
- the replacement home or substantial improvements must be completed within the next succeeding tax year after the tax year in which the razing or the substantial improvements were started.

Conservation property (§ 9-107)

Maryland grants a property tax credit against all of the property tax imposed on conservation property.

Public Safety Officers (§ 9-260)

For taxable years commencing after June 30, 2017, a county or municipal corporation may grant a property tax credit for homes owned by public safety officers. The credit may not be more than \$2,500 per dwelling.

"Public safety officer" is defined as:

- a full-time firefighter; emergency medical technician; correctional officer; police officer; or deputy sheriff employed full time by a public safety agency in the county or municipal corporation where the individual resides;

- a volunteer firefighter or, effective for all taxable years beginning after June 30, 2019 a volunteer emergency medical technician, for a public safety agency in the county or municipal corporation where the individual resides;
- a park police officer employed full time by the Maryland–National Capital Park and Planning Commission who resides in Montgomery County or Prince George’s County; or
- a police officer employed full time by the Washington Suburban Sanitary Commission who resides in Montgomery County or Prince George’s County..

Repaired or reconstructed dwelling (§ 9-109)

In the case of a natural disaster, Maryland grants a property tax credit equal to:

- 100 percent of the property tax attributable to an increase in the assessment of a dwelling upon revaluation, including improvements, over the dwelling's last assessment before a natural disaster; *less*
- the "amount of any assessment on which a property tax credit under § 9-105 . . . has been authorized."

Revitalization district (§ 9-260)

Baltimore or the governing body of a county or municipal corporation may grant a property tax credit against the county or municipal corporation property tax imposed on a dwelling that is:

- located in a revitalization district;
- owned by a homeowner who, on or after June 1, 2017, made substantial improvements to the dwelling; and

- reassessed at a higher value.

The credit equals the amount of the tax imposed on the increased value of the dwelling since the last reassessment that is attributable to the improvements made to the property, multiplied by a percentage, starting at 100 percent the first year following the reassessment and decreasing in subsequent years.

Dwelling owned fallen law enforcement officer or rescue worker, spouses or cohabitants (§ 9-210)

Baltimore or the governing body of a county or municipal corporation may grant a property tax credit against the county or municipal property tax imposed on a dwelling that disabled law enforcement officer or rescue worker, his or her surviving spouse, or his or her cohabitant owns.

Credit for damaged property (§ 9-211)

For taxable years commencing after June 30, 2017, Baltimore or the governing body of a county or of a municipal corporation may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on residential real property that the Mayor and City Council of Baltimore City or the appropriate governing body determines has suffered damage caused by natural disaster.

Credit for residential property in airport noise zones (§ 9-216)

A county or municipal corporation may grant a property tax credit against the property tax imposed on owner-occupied residential real property "situated entirely or in part within the 75 LDN noise contour as established by the airport noise zone surrounding Baltimore-Washington International Thurgood Marshall Airport."

Historic structures (§§ 9-204, 9-204.1)

Baltimore or the governing body of a county or of a municipal corporation may grant a property tax credit of up to 25 percent of the expenses of a private owner taxpayer for the restoration and preservation of a structure that is determined to have historic or architectural value. Also, a credit of up to five percent of the expenses for an architecturally compatible new structure may be granted.

With respect to eligible improvements to, and restoration or rehabilitation of, historic or heritage properties, the governing body of a county or of a municipal corporation may also implement a program that provides for up to 10 years a property tax credit not to exceed the difference between property tax that, but for the tax credit, would be payable after the completion of eligible improvements the property tax that would be payable if the eligible improvements were not made. Baltimore may also implement such a program, but the tax credit limits are calculated differently.

Credit for property equipped with accessibility features (§ 9-250)

Baltimore or a county or municipal corporation may grant a tax credit against the county or municipal property tax imposed on residential real property "equipped with an accessibility feature."

Additional statewide optional property tax credits

See sections 9-201 through 9-255 for numerous additional optional property tax credits.

Statutory section 9-101 amended 1986; § 10-204 amended 1995; § 9-216 amended 2005; §§ 9-107 and 9-109 amended 2006; § 9-250 enacted 2008; §§ 9-210 amended 2016; § 9-245 amended 2009; § 9-104 amended 2017; § 9-105 amended 2017; § 9-259 and 9-211 amended 2017; § 9-260 amended 2019; § 9-204 amended 2013; § 9-258 amended 2019.

[Md. Code, Tax-Prop. §§ 9-101, -104, -105, -107, -109, -204, -204.1, -210, -211, -216, -245, -250, -258, -259, -260; 10-204 \(2019\); Md. Dep't of Assessments & Taxation, Homeowners' Property Tax Credit Program \(last visited July 30, 2019\); Md. Dep't of Assessments & Taxation, Maryland Homestead Tax Credit \(last visited July 30, 2019\)](#)

Maryland, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Blind individuals (§ 7-207)

A dwelling house is exempt from property tax to the extent of \$15,000 of its assessment if it is owned by a blind individual or his or her surviving spouse. An individual may receive this exemption or an exemption under § 7-208, but not both.

In this context, a "blind individual" is an individual with a permanent impairment of both eyes that causes:

- "central visual acuity, with corrective glasses, of 20/200 or less in the better eye"; or
- "central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted so that the widest diameter of visual field subtends an angular distance no greater than 20 degrees in the better eye."

Improvements related to resident's medical condition (§ 8-233)

A building change may not be assessed to the building's owner for the time that a resident with a health or medical condition occupies the building if:

- the building is used as a dwelling; and
- the change is required for the resident's health or medical condition.

The assessment of the exempt changes may not exceed 10 percent of the property's total assessment.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

Housing for low to moderate income households (§ 7-506.2)

Real property may be exempt from municipal corporation property tax if the real property is owned by:

- the property's former tenant;
- an association of tenants or former tenants;
- an entity in which former tenants or an association of tenants or former tenants holds a majority interest; or
- certain cooperative housing corporations.

The owner and the municipality must negotiate an amount to be paid, and the owner must agree to maintain at least 10 percent of the total number of units as housing for low to moderate income households.

VETERANS

Disabled veterans (§ 7-208)

A dwelling house may be exempt from property tax if it is owned by:

- a disabled veteran;
- applicable to all taxable years beginning after June 30, 2019, a disabled active duty service member;
- the surviving spouse of an individual who died in the line of duty, if certain other conditions are met; or
- the surviving spouse of a disabled veteran who meets other specified requirements, including, among others, owning and residing in the house.

In this context, "disabled veteran" means an individual who:

- is honorably discharged or released under honorable circumstances from active military, naval, or air service; and
- the Veterans' Administration has declared him or her to have a "permanent 100% service connected disability that results from blindness or other disabling cause" that is "reasonably certain" to continue for the veteran's life and that was not caused by the veteran's misconduct.

"Disabled active duty service member" means an individual in active service of the military, naval, or air service as defined in 38 U.S.C. § 101 who has a service-connected physical disability that:

- is reasonably certain to continue for the life of the service member; and

- was not caused or incurred by the service member's misconduct.

A "surviving spouse" means an individual who has not remarried and who is the spouse:

- of a disabled veteran;
- of an individual who died in the line of duty; or
- who receives Dependency and Indemnity Compensation from the Department of Veterans Affairs.

An individual may receive this exemption or an exemption pursuant to § 7-207, but not both.

OTHER

Residential wind energy equipment or solar energy property (§ 7-242)

Residential wind energy equipment and solar energy property are generally not subject to real property tax.

Repaired or reconstructed dwellings (§ 7-307)

Real property is not subject to Maryland's state property tax if:

- the homeowner is otherwise eligible for the credit allowed under § 9-105;

- the dwelling is damaged or destroyed by a natural disaster and subsequently repaired or reconstructed;
- the dwelling is revalued after the repair or reconstruction and, as a result of the revaluation, the assessment exceeds the last assessment; and
- the homeowner had a legal interest in the dwelling at the time the dwelling was damaged or destroyed.

This exemption applies for a taxable year in which a property tax credit is granted by a county or municipality under § 9-109 and applies only to the extent that credit is granted.

Radiation fallout shelters (§ 8-236)

A radiation fallout shelter that is not used for any other purpose may not be assessed to the property owner. Any other structure used to provide protection from radiation fallout is assessed "on the basis of the difference in the value of the improvements to the real property as actually constructed and the value if constructed of materials similar to the residence on the property."

Solar energy or geothermal systems (§ 8-240)

If no conventional heating and cooling system exists in a building, a solar energy or geothermal heating and cooling system may be assessed at no more than the conventional system's value. If a solar energy or geothermal heating and cooling system is installed in addition to a conventional system, the combined system may be assessed at no more than the conventional system's value.

Statutory section 8-236 enacted 1985; § 7-506.2 enacted 1991; § 7-207 amended 2000; § 8-233 amended 2001; § 7-307 amended 2006; § 8-240 amended 2008; § 7-242 amended 2009; § 7-208 amended 2019.

[Md. Code, Tax-Prop., §§ 7-207, -208, -242, -307, -506.2; 8-233, -236, -240 \(2019\)](#)

[Maryland, Limits on Tax Increases](#)

GENERAL LIMITS

Maryland state assessment increases are limited to 10 percent per year. However, the state enforces that limit with a tax credit.

However, if a taxing authority intends to set a county or municipal corporation real property tax rate that exceeds the constant yield tax rate, it must publish in a newspaper of general circulation and mail a notice to each property taxpayer who resides in the jurisdiction.

Also, see **Assessment Rates** for phase-in value requirements if an assessed value increases, and **Credits for Specified Classes: Other** for credits that may apply if homestead property taxes increase.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2005.

[**Md. Code, Tax-Prop., § 6-308 \(2019\); Md. Dep't of Assessments & Taxation, Md. Homestead Tax Credit \(last visited July 30, 2019\)**](#)

Maryland, Statewide Property Taxes

Maryland's state tax is levied at a rate "expressed in dollars and cents or fraction thereof for each \$100 of assessment." For property taxes due in 2019, the state tax on real property is .112 per \$100.

Statutory section 6-401 amended 1986.

[**Md. Code, Tax-Prop. § 6-401 \(2019\); Md. Dep't of Assessments & Taxation, 2018 - 2019 County & Municipal Tax Rate \(rev. Feb. 6, 2019\)**](#)

Massachusetts

Massachusetts, Assessment Rates

OVERVIEW

Massachusetts property is assessed at its "full and fair cash value." Assessors determine the fair cash value of real property for tax purposes on the first day of January of each year.

PROPERTY CLASSIFICATIONS

Massachusetts classifies its property as set forth below for assessment purposes. Note that the four classes may be assessed, rated, and taxed differently, but taxes must be proportional within each class.

Class one

Class one property is residential property, which is assessed at "the full and fair cash valuation of the class one property divided by the full and fair cash valuation of all real and personal property in said city or town multiplied by the residential factor."

Class two

Class two property is open space land, which is assessed at "the full and fair cash valuation of the class two property divided by the full and fair cash valuation of all real and personal property in said city or town" multiplied by not less than 75 percent of the residential factor.

Class three

Class three property is commercial property, which is assessed at "the full and fair cash valuation of the class three property divided by the sum of full and fair cash valuation of class three and class

four real property and personal property in such city or town multiplied by the difference between one hundred per cent and the sum of the class one and two percentages."

Class four

Class four property is industrial property, which is assessed at "the full and fair cash valuation of the class four property divided by the sum of the full and fair cash valuation of the class three and class four real property and personal property in such city or town multiplied by the difference between one hundred per cent and the sum of the class one and class two percentages."

Statutory section 38 amended 1979; § 2A amended 2008; § 56 amended 2016.

[Mass. Gen. Laws ch. 40, § 56; ch. 59, §§ 2A, 38 \(2017\)](#)

Massachusetts, Credits for Specified Classes

DISABLED RESIDENTS

Blind residents (ch. 59, § 5, clause 37a)

A city or town may permit a blind person to receive a tax credit equal to \$500 of the actual taxes due. The individual must be a legal Massachusetts resident and occupy the property as his or her domicile.

ELDERLY RESIDENTS

Property tax work-off abatement program (ch. 59, § 5k)

Massachusetts permits a local government to establish a program that permits persons over the age of 60 to reduce their property tax liability in exchange for volunteer services. This reduction is in addition to any exemption or abatement to which the person is otherwise entitled. A person may not receive a rate of, or be credited with, more than the current minimum wage per hour for

services provided. The individual's property tax bill may not be reduced by more than \$1500 in a given tax year.

Circuit breaker credit (ch. 62, § 6 and Department of Revenue webpage)

Massachusetts provides an *income* tax credit based on real estate tax increases for certain persons 65 years of age or older. A qualified owner must:

- own residential property located in the Commonwealth;
- be a full- or part-year resident of the Commonwealth;
- file a Massachusetts personal income tax return;
- have Massachusetts property tax payments, together with half of water and sewer expense, that exceed 10 percent of total Massachusetts income for the tax year;
- be 65 years of age or older;
- not be a dependent of another taxpayer; and
- occupy the property as his or her principal residence.

After adjustment, for the 2018 tax year:

- the maximum credit allowed was \$1100;

- the taxpayer's total income could not exceed \$58,000 for a single filer who is not the head of a household, \$73,000 for a head of household, or \$88,000 for taxpayers filing jointly; and
- the assessed value of the homeowner's personal residence as of January 1, 2018 (before residential exemptions but after abatements), could not exceed \$778,000.

Water and sewer charges (ch. 59, § 5, clause 52)

Certain homeowners 65 years of age or older receive an abatement "equal to the difference between any increase in property taxes attributable to the provisions of paragraph (n) of section twenty-one C and the amount by which the applicant's water and sewer bill would be higher if the amount of said increase in property taxes were recovered in water and sewer charges." The abatement may not exceed \$200. No abatement is granted unless the owner had, in the preceding year, gross receipts from all sources of less than \$15,000 if single, or combined gross receipts of less than \$18,000 if married. Estate limits also apply.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No generally relevant provisions were located. However, effective May 31, 2012, a city or town may establish a program to allow veterans (or a veteran's spouse if the veteran is deceased or has a service-connected disability) to volunteer to provide services to that city or town. In exchange for those volunteer services, the city or town must reduce the veteran's real property tax obligation subject to the following limits:

- the person may not receive a rate that exceeds the current minimum wage per hour for the services provided; and

- the real property tax bill reduction may not exceed \$1500 in a given tax year.

A city or town may allow:

- an approved representative for persons physically unable to provide the volunteer services;
or
- the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year (instead of \$1500).

OTHER

No other relevant provisions were located.

Statutory section 5N amended 2018; § 5 amended 2018; § 5K amended 2016; § 6 amended 2017.

[Mass. Gen. Laws ch. 59, §§ 5, 5K, 5N; ch. 62, § 6 \(2018\); Mass. Dep't of Rev., Senior Circuit Breaker Tax Credit \(last visited Aug. 4, 2019\)](#)

Massachusetts, Homestead Exemptions

ALL RESIDENTS

General homestead exemption (ch. 59, § 5C)

A city or town may offer a homestead credit on residential property. The exemption may not exceed 20 percent of the average assessed value of all Class One parcels within the city or town. The exemption must be in addition to any exemptions allowed under section five, but the property's taxable value after all applicable exemptions generally may not be reduced to below 10 percent of its full and fair cash value (except through the applicability of clause 18 of § 5).

DISABLED RESIDENTS

Blind residents (ch. 59, § 5, clause 37)

A blind person who is a legal Massachusetts resident and who occupies the property as his or her domicile may qualify for a real estate tax exemption equal to \$5000 of the property's taxable value or \$437.50, whichever results in a greater abatement of the actual taxes due.

ELDERLY RESIDENTS

Seniors over 70 (ch. 59, § 5, clauses 17 through 17D)

Massachusetts residents 70 years of age and over may receive exemptions of \$2000 of the property's assessed value or \$175, whichever results in a greater abatement of actual taxes due. Massachusetts law contains several provisions that provide exemptions for the elderly, each with different requirements. Clauses 17, 17C, 17C½, and 17D generally provide exemptions to seniors, surviving spouses, and minor children with a deceased parent, who meet specified ownership, occupancy, and asset requirements. Clause 17 contains the basic exemption for all three categories. As asset values rose, the commonwealth's legislature enacted Clauses 17C, 17C½, and 17D to provide alternate exemptions, and options within those exemptions that cities and towns may adopt.

The basic exemption contained in clause 17 provides that real estate, up to the taxable valuation of \$2000 or the sum of \$175, whichever would result in an abatement of the greater amount of actual taxes due, of a person over the age of 70 who has owned and occupied the property as a domicile for no less than ten years, is exempt. However, the person's entire estate may not exceed \$20,000, excluding certain exempt property and the amount of certain mortgage interests. Clauses 17C, C½, and D provide higher maximum estate values and different exclusions, among other things. The estate amounts set forth in clauses 17, 17C, 17C½ and 17D are revised annually consistent with changes in the consumer price index.

See ch. 59, § 5, clauses 17 through 17D for detailed descriptions of the requirements for each exemption contained therein.

Alternative senior exemptions (ch. 59, § 5, clauses 41 through 41C½)

In the alternative, seniors who are 70 years of age or older (65 for clause 41A) may qualify for an exemption offered by clauses 41, 41B, 41C, or 41C½ of § 5. The provisions provide a higher benefit (\$4000 of the taxable valuation of real property or \$500, whichever results in a greater abatement of the taxes due), but have more strict eligibility requirements. See § 5, clauses 41 through 41C½ for a detailed description of each exemption's requirements.

LOW INCOME RESIDENTS

Hardship (ch. 59, § 5, clauses 18 and 18A)

Massachusetts contains a general hardship exemption. The clause provides that the following property is exempt: "[a]ny portion of the estates of persons who by reason of age, infirmity and poverty, or financial hardship resulting from a change to active military status, not including initial enlistment are in the judgment of the assessors unable to contribute fully toward the public charges."

VETERANS

General eligibility requirements (Veterans' Guide to Benefits)

Generally, to qualify under one of the commonwealth's numerous veterans' exemptions, a veteran (and his or her spouse, if applicable) must:

- be a legal Massachusetts resident;
- be occupying the property as his/her domicile on July 1 of the application year;

- except for spouses, have lived in Massachusetts for at least six months before entering the service or have lived in Massachusetts for five consecutive years immediately before filing for the exemption.

In most situations, a surviving spouse receives the exemption if he or she was receiving it before the veteran passed away. Surviving spouses receiving an exemption under clauses 22 and 22D lose the exemption if they remarry.

Veterans with a wartime disability (or their surviving spouse) (ch. 59, § 5, clause 22)

Qualifying veterans are eligible to receive an exemption of \$2000 in assessed value or \$400, whichever results in a greater abatement of the actual taxes due. To qualify, the person must be:

- a veteran who, as a result of disabilities contracted while in the line of duty, has a disability rating of 10 percent or more;
- a Purple Heart recipient;
- a Gold Star mother or father;
- the spouse of certain veterans who served during World War I; or
- an unmarried surviving spouse.

Moderately disabled veterans (ch. 59, § 5, clause 22A)

Qualified veterans who are moderately disabled are eligible to receive an exemption of \$4000 of assessed taxable valuation or the sum of \$750, whichever results in an abatement of the greater amount of actual taxes due. Qualified veterans include those who have:

- lost or lost the use of one hand above the wrist, one foot above the ankle, or one eye;
- won a Congressional Medal of Honor, a Distinguished Service Cross, a Navy Cross, or an Air Force Cross; or
- been or are prisoners of war.

Effective May 31, 2012, no person who has received this exemption may be denied the exemption because he or she returns to active service.

Severely disabled veterans (ch. 59, § 5, clause 22B)

Qualifying veterans who are severely disabled are eligible to receive an exemption of \$8000 of the assessed taxable value or the sum of \$1250, whichever results in a greater abatement of the actual taxes due. To qualify, the veteran must have lost or lost the use of:

- both hands or both feet;
- one hand and one foot; or
- both eyes;

Totally disabled veterans with specially adapted housing (ch. 59, § 5, clause 22C)

Qualifying veterans who are totally disabled are eligible to receive an exemption of \$10,000 of the property's assessed taxable value or \$1500, whichever result in a greater abatement of the actual taxes due. The veteran must:

- be rated by the Veterans Administration to be permanently and totally disabled; and
- have specially adapted housing.

Surviving spouses of veterans who died in service (ch. 59, § 5, clause 22D)

Certain surviving spouses of veterans who died as a result of their service are eligible for full exemption until the surviving spouse dies or is remarried. To qualify, the person must be an unmarried surviving spouse of soldiers, sailors, or National Guard members:

- whose death occurred as a proximate result of an injury sustained or a disease contracted in a combat zone; or
- who are missing in action with a presumptive finding of death.

Surviving parents or guardians of veterans who died in service (ch. 59, § 5, clause 22H)

For tax years beginning on or after January 1, 2019, surviving parents or guardians of soldiers and sailors, members of the National Guard and veterans who during active duty service, suffered an injury or illness that was a proximate cause of their death or are missing in action with a presumptive finding of death are eligible for full exemption provided:

- the real estate is occupied by the surviving parents or guardians as the surviving parents' or guardians' domicile;

- the surviving parents or guardians have been domiciled in the Massachusetts for the five consecutive years immediately before the date of filing for an exemption or the soldier or sailor, member of the National Guard or veteran was domiciled in the Massachusetts for not less than six months before entering service.

Surviving parents or guardians are eligible for this exemption regardless of when the soldier, sailor, member of the National Guard or veteran died or became missing in action with a presumptive finding of death. Such exemption is available until such time as the surviving parents or guardians are deceased.

This exemption takes effect upon its acceptance by any city or town.

100 percent disabled veterans (ch. 59, § 5, clause 22E)

A veteran who is 100 percent disabled as a result of wartime service is eligible to receive an exemption of \$6000 of assessed taxable valuation or the sum of \$1000, whichever results in an abatement of the greater amount of actual taxes due.

Paraplegic veterans (ch. 59, § 5, clause 22F)

The real estate of qualified soldiers and sailors who are veterans (and their spouses), who, by reason of injury received while in service and in the line of duty, are paraplegics or have a disability rating of 100 per cent for service-connected blindness is exempt from taxation.

To qualify:

- the veteran or spouse must be a legal resident of Massachusetts;
- the veteran's last discharge or release from the armed forces must have been under other than dishonorable conditions;

- the veteran must have been domiciled in Massachusetts for at least six months before entering the service or must have resided in Massachusetts for five consecutive years before filing for the exemption; and
- the real estate must be the veteran's domicile.

If the property is more than a single-family house, then only the value of that part of the house that is occupied as the person's domicile is exempted.

The exemption continues unchanged for the surviving spouse's benefit after the disabled veteran dies as long as the surviving spouse remains the domicile's owner and occupant.

OTHER

Exemptions for widows, widowers, or minor children with a deceased parent (ch. 59, § 5, clauses 17 through 17D)

Certain Massachusetts widows, widowers, or minor children with a deceased parent may receive exemptions of \$2000 of the property's assessed value or \$175, whichever results in a greater abatement of actual taxes due. Massachusetts law contains several provisions that provide these exemptions, each with different requirements. Clauses 17, 17C, 17C½, and 17D generally provide exemptions to surviving spouses and minor children with a deceased parent who meet specified ownership, occupancy, and asset requirements. Clause 17 is the basic exemption. However, as asset values rose, the commonwealth's legislature enacted Clauses 17C, 17C½ and 17D to provide alternate exemptions and options within those exemptions that cities and towns may adopt.

The basic exemption provided by clause 17 provides that real estate, up to the taxable valuation of \$2000 or the sum of \$175, whichever would result in an abatement of the greater amount of actual taxes due, may be exempt. However, a qualified person's entire estate may not exceed \$20,000, excluding certain exempt property and the value of certain mortgage interests. Clauses 17C, C½, and D provide higher maximum estate values and different exclusions, among other things. The estate amounts set forth in clauses 17, 17C, 17C½ and 17D are revised annually consistent with changes in the consumer price index.

See ch. 59, § 5, clauses 17 through 17D for detailed descriptions of the requirements for each exemption.

Air-raid, bomb, or fall-out shelters (ch. 59, § 5, clause 40)

Air-raid, bomb, or fall-out shelters constructed under established standards in or in connection with residential dwellings are exempt as long as the shelters are used exclusively for air-raid, bomb, or fall-out protection.

Solar or wind systems (ch. 59, § 5, clause 45)

A solar- or wind-powered system or device that is being used "as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs" of taxable property is exempt. This exemption is available for 20 years from the system's or device's installation date.

Septic systems or cesspools (ch. 59, § 5, clause 53)

Residential real estate that uses a septic system or cesspool and is not connected to the municipal sewer system in certain cities or towns receives an exemption equal to the difference between:

- any increase in property taxes "attributable to the provisions of said paragraph (n)"; and
- the amount by which the property's water bills would have been higher if the property tax increase were recovered in water charges.

Statutory section 5C amended 2017; § 5 amended 2018.

[Mass. Gen. Laws. ch. 59, §§ 5, 5C \(2017\); William Francis Galvin, Secretary of the Commonwealth of Mass., Citizen Info. Serv., Veterans' Guide to Benefits: Property Tax Exemptions \(last visited Aug. 4, 2019\)](#)

Massachusetts, Limits on Tax Increases

The total taxes assessed within any city or town under chapter 59 may not exceed 2.5 percent of the full and fair cash valuation in that city or town in any fiscal year. If total taxes exceed this limit, the city or town must "reduce the total taxes assessed by not less than fifteen per cent of the total taxes assessed for the year immediately preceding." However, this reduction "shall not be so great as to require a reduction below the limits" set forth above. Also, the reduction may be adjusted by those amounts approved in an election.

Statutory section amended 2007.

[Mass. Gen. Laws ch. 59, § 21C \(2017\)](#)

Massachusetts, Statewide Property Taxes

No relevant provisions were located.

Michigan

Michigan, Assessment Rates

OVERVIEW

Unless otherwise provided, property is assessed at 50 percent of its true cash value. "True cash value" is "the usual selling price at the place where the property to which the term is applied is at the time of assessment." It is the price that could be obtained at a private sale, not at an auction or forced sale.

PROPERTY CLASSIFICATIONS

Michigan does not have formal property classifications for assessment-rate purposes.

Although assessors must classify assessable real property as follows, nothing indicates that different rates apply to each group:

- agricultural property;
- commercial property;
- developmental property;
- industrial property;
- residential property; and
- "timber-cutover" property.

Statutory section 211.34c amended 2012; § 211.27 amended 2013; § 211.27a amended 2016.

[Mich. Comp. Laws §§ 211.27, .27a, .34c \(2019\)](#)

Michigan, Credits for Specified Classes

No relevant provisions were located.

Michigan, Homestead Exemptions

ALL RESIDENTS

A taxpayer's principal residence is generally exempt from the tax levied by a local school district for school operating purposes. However, a principal residence may not be exempt for certain amounts, as described in § 380.1211. Specified school boards may reduce the exemption.

A property owner who is on active duty with the Armed Forces may retain an exemption on the property if he or she continues to own the property, provides for maintenance of the property in his or her absence, and does not establish a different principal residence.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No specifically relevant provisions were located.

Note that a person who previously occupied property as his or her principal residence but who now resides in a nursing home or assisted living facility may retain an exemption on the property if the owner "manifests an intent to return to that property" by satisfying all of the following conditions:

- the owner continues to own the property while residing in the nursing home, assisted living facility, or if residing there solely for purposes of convalescence, any other location;
- the owner has not established a new principal residence;
- the owner maintains the property or provides for the property's maintenance while residing in the nursing home, assisted living facility or other location; and
- the property is not occupied, leased, and used for any business or commercial purpose.

LOW INCOME RESIDENTS

The principal residence of persons who, because of poverty, are unable to "contribute toward the public charges" is eligible for an exemption. To be eligible for this exemption, a person must, among other procedural requirements:

- be an owner of and occupy as a principal residence the property for which an exemption is requested; and
- meet the federal poverty guidelines updated annually by the United States department of health and human services or alternative guidelines adopted by the local assessing unit (provided the alternative guidelines do not provide income eligibility requirements that are lower than the federal guidelines).

VETERANS

Real property used and owned as a homestead by a disabled veteran who was discharged from the United States armed forces under honorable conditions is exempt from taxation.

If a qualifying disabled veteran dies, his or her unremarried surviving spouse may continue to receive the exemption as long as the surviving spouse remains unremarried.

In this context, a "disabled veteran" is a person who is a Michigan resident and who has been either:

- determined to be permanently and totally disabled as a result of military service and to be entitled to veterans' benefits at the 100 percent rate;
- issued a certificate certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing; or
- rated as individually unemployable.

OTHER

Solar, wind or water energy tax exemption

An application for a solar, wind, or water energy tax exemption certificate must be filed with the department of commerce. The applicant may receive an exemption if the department finds that the facility is:

- a solar, wind, or water energy conversion device that meets specified standards;
- a solar, wind, or water energy conversion device used for commercial or industrial purposes;
or
- a solar swimming pool heating device.

If the department grants a certificate, the solar, wind, or water energy conversion device's value is exempt from real and personal property taxes.

Qualified agricultural property exemption

Qualified agricultural property is exempt from the tax levied by a local school district for school operating purposes to the extent provided under § 380.1211.

Property located in a renaissance zone

Generally, real property in a renaissance zone is exempt from taxes to the extent and for the duration provided by the Michigan renaissance zone act.

Damaged or destroyed homestead

If a property owner who previously claimed and occupied the property as his or her principal residence has vacated because the residence was damaged or destroyed by an accident, act of God, or act of another person without the owner's consent, the owner may retain an exemption on that property for not longer than the tax year during which the damage or destruction occurred and the immediately succeeding two tax years if the owner:

- manifests an intent to return to the property;
- continues to own that property while absent because of the damage/destruction;
- has not established a new principal residence; and
- provides for the reconstruction of the principal residence for purposes of occupying it upon its completion as his or her principal residence.

Statutory section 211.7h amended 1983; § 211.7ee amended 2003; § 211.7ff amended 2005; §§ 211.7u and 380.1211 amended 2012; § 211.7b amended 2013; § 211.7cc amended 2018.

[Mich. Comp. Laws §§ 211.7b, .7h, .7u, .7cc](#) (as amended by [2018 Mich. Pub. L 633](#)), [.7ee, .7ff; 380.1211 \(2019\)](#)

Michigan, Limits on Tax Increases

GENERAL LIMITS

Property is assessed at 50 percent of its true cash value. However, for each year after 1995, the taxable value of each parcel is generally the *lesser* of:

- the property's "taxable value in the immediately preceding year minus any losses, multiplied by the lesser of 1.05 or the inflation rate, plus all additions"; or
- the property's "current state equalized valuation."

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2016.

[Mich. Comp. Laws § 211.27a \(2019\)](#)

Michigan, Statewide Property Taxes

Michigan imposes a six-mill state education tax on taxable property.

Statutory section amended 2011.

[Mich. Comp. Laws § 211.903 \(2019\)](#)

Minnesota

Minnesota, Assessment Rates

OVERVIEW

Generally, Minnesota property is valued at its market value, rounded to the nearest \$100. All real property that is subject to a general property tax, but not subject to "any gross earnings or other in-lieu tax," is classified for taxation purposes.

PROPERTY CLASSIFICATIONS

Class 1a

Class 1a property is residential homestead property. The first \$500,000 of the property's market value has a net class rate of one percent of the market value; the remainder has a class rate of 1.25 percent.

Class 1b

Class 1b property is homestead real estate or a manufactured home used by:

- a blind person, or a blind person and his or her spouse;
- a permanently and totally disabled person, or the disabled person and his or her spouse; or
- the "surviving spouse of a permanently and totally disabled veteran homesteading a property classified . . . [as class 1b] for taxes payable in 2008."

The first \$50,000 of class 1b property's market value has a net class rate of .45 percent of its market value. The remaining market value has a class rate equal to the rates for class 1a or class 2a property, as appropriate.

Class 1c

Class 1c property is commercial use real and personal property that:

- abuts public water or abuts a state trail administered by the Department of Natural Resources;

- is devoted to temporary and seasonal residential occupancy for recreational purposes, but was not devoted to commercial purposes for more than 250 days in the year before the assessment year; and
- includes a portion used as the owner's homestead.

Class 1c property must:

- contain three or more rental units; and
- provide recreational activities; marina, launch, or guide services; or sell bait and fishing tackle.

The portion of the property used as a homestead is class 1a property. The remainder is classified as follows:

- the first \$600,000 has a class rate of 0.50 percent ;
- the next \$1,700,000 has a class rate of 1.0 percent; and
- any remaining market value has a class rate of 1.25 percent.

Class 1d

Class 1d property includes a structure that:

- is located on property classified as agricultural property;
- is occupied exclusively by seasonal farm workers during the time they work on the farm, which workers are not charged rent;
- meets all applicable health and safety requirements for the appropriate season; and
- is "not salable as residential property because it does not comply with local ordinances relating to location in relation to streets or roads."

The market value of class 1d property has the same class rates as class 1a property.

Class 2a

Class 2a property consists of agricultural land and buildings. Class 2a property has a net class rate of one percent of market value, unless it is part of an agricultural homestead.

Generally, an agricultural homestead consists of homesteaded class 2a agricultural land and contiguous class 2b rural vacant land under the same ownership. The market value of the house and garage and the immediately surrounding one acre has the same class rate as class 1a or class 1b property, as applicable. The remaining land, including improvements up to the first tier valuation limit of agricultural homestead property, has a net class rate of .5 percent of the market value. The amount above that first-tier limit has a class rate of one percent of market value.

In this context, "first tier" means the limit certified pursuant to § 273.11, subd. 23, which is \$1,140,000. Beginning with assessment year 2011, the limit is the product of (a) the first tier limit for the preceding assessment year, and (b) the "ratio of the statewide average taxable market value of agricultural property per acre of deeded farm land in the preceding assessment year to the statewide average taxable market value of agricultural property per acre of deeded farm land for the second preceding assessment year."

Class 2b

Class 2b property is rural vacant land that is "unplatted real estate, rural in character and not used for agricultural purposes." It includes land used for growing trees for timber, lumber, wood, and wood products. Class 2b property has a net class rate of one percent of market value, unless it is part of an agricultural homestead or qualifies as class 2c property.

Class 2c

Class 2c property is managed forest land, consisting of 20 to 1920 acres statewide per taxpayer, that is managed under a forest management plan, but not enrolled in the sustainable forest resource management incentive program. Class 2c property has a class rate of .65 percent.

Class 2d

Class 2d property includes an "airport landing area" for a privately owned public use airport. It has a class rate of one percent of market value.

Class 2e

Class 2e property consists of that land with "a commercial aggregate deposit that is not actively being mined" and that is not classified as class 2a or class 2b. The land must not be located in a county that has elected to opt-out of the aggregate preservation program. Class 2e property has a class rate of one percent of market value.

Class 3

Class 3 property includes commercial and industrial property and utility real and personal property. Generally, a class 3 parcel has a class rate of 1.5 percent for the first \$150,000 of market value and two percent of the remaining market value.

Class 4a

Class 4a property includes:

- residential real estate, containing four or more units, that are used or held for use by the owner or tenants as a residence for 30 days or more; or
- certain non-exempt hospitals.

Class 4a property has a class rate of 1.25 percent.

Class 4b

Class 4b property includes:

- residential real estate "containing less than four units that does not qualify as class 4bb, other than seasonal residential recreational property";
- manufactured homes not otherwise classified;
- a dwelling, garage, and the surrounding one acre on certain nonhomestead farms containing two or three units; and
- certain residential unimproved property.

Class 4b property has a class rate of 1.25 percent.

Class 4bb

Class 4bb property includes:

- nonhomestead residential real estate containing one unit, except seasonal residential recreational property;
- a single family dwelling, garage, and surrounding one acre of property on a nonhomestead farm; and
- a condominium-type storage unit having an individual property identification number that is not used for a commercial purpose.

Class 4bb property has the same class rates as class 1a property.

Class 4c

Class 4c property includes certain property devoted to commercial temporary and seasonal residential occupancy for recreation purposes for not more than 250 days in the year preceding the assessment year. Class 4c property generally has a class rate of 1.5 percent of market value, unless the property falls into another class, as specified by statute.

Class 4d

Class 4d property includes certified qualifying low-income rental housing. Beginning with assessment year 2014, the first tier of market value of class 4d property has a class rate of 0.75 percent, and the remaining value of class 4d property has a class rate of 0.25 percent. All class 4d property value must be assigned to individual housing units. The first tier limit is \$100,000 for assessment year 2014. For subsequent years, the limit is adjusted each year by the average

statewide change in estimated market value of property classified as class 4a and 4d for the previous assessment year, excluding valuation changes due to new construction, rounded to the nearest \$1,000. However, that limit may never be less than \$100,000.

Class 5

Class 5 property includes “unmined iron ore and low-grade iron-bearing formations” and all other unclassified property. Class 5 property has a class rate of two percent of market value.

Unimproved property

All real property that is not improved with a structure is classified according to its current use. If the real property has no identifiable current use, it is classified according to its highest and best use permitted under the local zoning ordinance. If no applicable ordinance exists, the assessor must consider the “most likely potential use of the unimproved land based upon the use made of surrounding land or land in proximity to the unimproved land.”

Sections 273.11 amended 2014; § 273.13 amended 2019.

[Minn. Stat. §§ 273.11, subs. 1, 23; .13, subs. 21a–33 \(2018\)](#)

Minnesota, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Property tax deferrals for senior citizens

A taxpayer meeting the senior citizens' property tax deferral program's qualifications may apply to the commissioner of revenue for a property tax deferral. To qualify for the tax deferral program:

- a person 65 years of age or older must own and occupy the property as a homestead;
- the total household income of the qualifying homeowners for the calendar year preceding the initial application year may not exceed \$60,000;
- the homestead must have been owned and occupied as the homestead of at least one of the qualifying homeowners for at least 15 years before the initial application year;
- no state or federal tax liens or judgment liens may be on the property;
- generally, no mortgages or other liens that secure future advances may be secured by the property; and
- the total unpaid balances of debts secured by mortgages and other liens on the property, including debts secured by a residential PACE lien, may not exceed 75 percent of the assessor's estimated market value.

The commissioner determines each qualifying homeowner's "annual maximum property tax amount," which equals three percent of the homeowner's total household income for the preceding year, and the qualifying homeowner's "maximum allowable deferral." The maximum allowable total deferral equals 75 percent of the assessor's estimated market value for the year, less the balance of any mortgage loans and other amounts secured by liens against the property at application.

LOW INCOME RESIDENTS

Property tax refunds based on income

A claimant whose property taxes exceed the percentage of specified household income set forth in § 290A.04 pays the amount "equal to the percent of income shown [in § 290A.04, subd. 2] for the appropriate household income level along with the percent to be paid by the claimant of the remaining amount of property taxes payable. The state refund equals the amount of property taxes payable that remain, up to the specified state refund." Effective beginning with refunds based on taxes payable in 2014, the maximum refund is \$2580, and the maximum qualifying household income is \$105,500.

VETERANS

No specifically relevant provisions were located. However, the commissioner of revenue will pay veterans who receive the Congressional Medal of Honor up to \$2000 of their property tax liability due on homestead property. The owner must submit proof that he or she:

- is a veteran;
- was a Minnesota resident for at least six months before entering military service or for five consecutive years before submitting the statement and proof; and
- has been awarded the Congressional Medal of Honor.

OTHER

Property tax refunds based on tax increases

For additional property tax refunds based on tax increases, see **Limits on Tax Increases**.

Market value homestead credits

Each county auditor must determine a homestead credit for each class 1a, 1b, and 2a homestead property in the county. The credit is generally equal to .4 percent of the first \$76,000 of property's market value minus .09 percent of the market value in excess of \$76,000.

Agricultural homestead market value credit

Property classified as agricultural homestead is eligible for an agricultural credit. The credit is computed on the amount of agricultural credit market value, which equals the property's market value excluding the market value of the house, garage, and immediately surrounding one acre of land. Beginning with taxes payable in 2015, the credit is equal to:

- 0.3 percent of the first \$115,000 of the property's agricultural credit market value; plus
- 0.1 percent of the property's agricultural credit market value in excess of \$115,000.

The maximum credit is \$490 for a full agricultural homestead.

School Building Bond Agricultural Credit

Effective beginning with taxes payable in 2018, agricultural homestead property other than the house, garage, and immediately surrounding one acre is eligible for a credit against property taxes. The amount of the credit shall be 40% of the property's eligible net tax capacity, multiplied by the school debt tax rate.

Local option disaster abatement or credits

A county board may grant an abatement of net tax for homestead and non-homestead property for taxes payable in the year in which destruction occurs if:

- the owner submits a written application to the county assessor as soon as practical after the damage has occurred;
- the owner submits a written application to the county board as soon as practical after the damage has occurred; and
- the county assessor determines that 50 percent or more of a homestead dwelling or other building has been (a) unintentionally or accidentally destroyed, or (b) destroyed by arson or vandalism by someone other than the owner.

Local option disaster credits may also be approved.

Statutory section 273.118 amended 1986; § 290B.05 amended 2008; § 290B.03 amended 2018; § 290A.04 amended 2019; § 290B.04 amended 2019; §§ 273.1384 and 273,1231 amended 2019.

[Minn. Stat. §§ 273.118; .1231, .1233 .1235, .1384, subd. 1; .1387; 290A.04, subd. 2; 290B.03, .04, .05 \(2018\)](#)

Minnesota, Homestead Exemptions

ALL RESIDENTS

Homestead property is generally assessed as class 1a property.

Effective for taxes payable in 2012 and after, before determining a property's "net tax capacity," class 1a or 1b property and the portion classified as class 2a "consisting of the house, garage, and surrounding one acre of land" is eligible for a market value exclusion as follows:

- for a homestead valued at \$76,000 or less, the exclusion is 40 percent of market value;

- for a homestead valued between \$76,000 and \$413,800, the exclusion is "\$30,400 minus nine percent of the valuation over \$76,000";
- for a homestead valued at \$413,800 or more, there is no valuation exclusion.

Generally, if property that is classified as part homestead and part nonhomestead, the exclusion applies only to the homestead portion.

DISABLED RESIDENTS

No specifically relevant provisions were located, but a disabled person's homestead property is assessed as class 1b property.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans with a service-connected disability

All or part of the market value of a veteran's homestead property is excluded in determining the property's taxable market value if the military veteran has a service-connected disability of 70 percent or more. To qualify for the exclusion, the veteran must:

- have been honorably discharged; and
- be certified by the United States Veterans Administration as having a service-connected disability.

For a disability rating of 70 percent or more, \$150,000 of market value is excluded. For a total and permanent disability, \$300,000 of market value is excluded.

Spouses

If a qualified disabled veteran predeceases his or her spouse and the spouse holds title to the homestead and permanently resides there, the exclusion carries over to the spouse's benefit until the spouse remarries, or sells, transfers, or otherwise disposes of the property.

If the spouse of a veteran who dies due to a service-connected cause while serving honorably in active service holds title to a homestead and permanently resides in the homestead, the spouse is entitled to the benefit described above until the spouse remarries or sells, transfers, or otherwise disposes of the property.

If a veteran dying after December 31, 2011, did not apply for the exemption before his or her death, the surviving spouse is eligible for the benefit if he or she applies within two years of the veteran's death or by June 1, 2019, whichever is later.

Caregivers

If a veteran meets the above disability but does not own property classified as homestead in Minnesota, then veteran's primary family caregiver's homestead is eligible for the exclusion that the veteran would otherwise receive.

OTHER

No other relevant provisions were located.

Statutory section 273.118 amended 1986; § 273.13 amended 2019.

[Minn. Stat. §§ 273.118; .13, subd. 34](#) (as amended by [2019 Minn. Laws \(1st Spec. Sess.\) ch. 6, art. 4, § 16](#))

Minnesota, Limits on Tax Increases

GENERAL LIMITS

Tax refund based on tax increases

If the gross property taxes payable on a homestead increase more than 12 percent over the property taxes payable in the prior year on property owned and occupied by the same owner on January 2 of both years, and if the increase amount is \$100 or more, a homeowner may receive an additional refund equal to 60 percent of the increased amount "over the greater of 12 percent of the prior year's property taxes payable or \$100."

This refund does not apply to an increase attributable to improvements made to the homestead after the assessment date for the prior year's taxes. The maximum refund is \$1,000.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section 290A.04 amended 2019.

[Minn. Stat. 290A.04, subd. 2h](#) (as amended by [2019 Minn. Laws ch. 6, art. 1, § 65](#)); [2012 Minn. Laws ch. 294](#)

Minnesota, Statewide Property Taxes

Minnesota imposes a statewide property tax on commercial-industrial property and seasonal residential recreational property. The general levy for commercial property is \$784,900,000 for taxes payable in 2018 and 2019, and \$ 737,090,00 in 2020 and thereafter. The levy for seasonal recreational property is \$44,190,000 for taxes payable in 2018 and 2019, and \$41,690,000 in 2020 and thereafter.

Statutory section amended 2019.

[Minn. Stat. § 275.025](#) (as amended by [2019 Minn. Laws ch. 6, art. 4, § 20](#))

Mississippi

Mississippi, Assessment Rates

OVERVIEW

Property is valued at its "true value at the time of valuation, and not what it might sell for at a forced sale, but what he would be willing and would expect to accept for it if he were disposed to sell it."

PROPERTY CLASSIFICATIONS

Class 1

Class 1, which is residential property, is assessed at ten percent of its true value.

Class 2

Class 2, which is non-residential real property, is assessed at 15 percent of its true value.

Class 3

Class 3, which is personal property (except motor vehicles), is assessed at 15 percent of its true value.

Class 4

Class 4, which is public utility property, is assessed at 30 percent of its true value.

Class 5

Class 5, which is motor vehicles, is assessed at 30 percent of its true value.

Statutory section 27-35-29 amended 1980; § 27-35-4. Constitutional section 112 amended 1986.

Miss. Code §§ 27-35-4, -29 (LexisNexis 2018); Miss. Const. art. IV, § 112

Mississippi, Credits for Specified Classes

No relevant provisions were located.

Mississippi, Homestead Exemptions

ALL RESIDENTS

Each qualified homeowner who is under the age of 65 on January 1 of the year for which the exemption is claimed may receive an exemption from ad valorem taxes. The exemption equals the amounts set forth in the tables contained in § 27-33-75(1), which amounts vary from \$6 to \$300, depending on the property's assessed value.

Mississippi regulations describe this "regular" homestead exemption as follows:

The regular exemption is given to all eligible taxpayers. The exemption is from all ad valorem taxes assessed to property, limited to the first seven thousand five hundred dollars (\$7,500) of assessed value, and limited to three hundred dollars (\$300) of actual exempted tax dollars. Any ad valorem taxes imposed on the assessed value of property over the first seven thousand five hundred dollars (\$7,500) must be paid.

DISABLED RESIDENTS

Qualified disabled homeowners are allowed an exemption from ad valorem taxes up to \$7500 of the homestead's assessed value, which equals an exemption from taxes on the first \$75,000 of the home's true value. A qualified homeowner must be "totally disabled." To qualify for the exemption because of disability, the homeowner must prove that he or she:

- has a "service-connected, total disability as an American veteran who has been honorably discharged from military service";
- is classified as totally disabled under the Federal Social Security Act, the Railroad Retirement Act, or other approved federal act;
- is classified as totally disabled pursuant to a qualified retirement plan; or
- is classified as totally disabled by the State Tax Commission.

Mississippi regulations describe this "additional" tax exemption as follows:

Any taxpayer that qualifies for the additional exemption has an even greater exemption offered to them. . . . The exemption is from all ad valorem taxes assessed to property, limited to the first seven thousand five hundred dollars (\$7,500) of assessed value. No dollar limit is placed on the actual exempted tax dollars.

Note: For exemptions claimed in the 2018 calendar year for which reimbursement is made in the 2019 calendar year and for exemptions claimed for which reimbursement is made in subsequent years, a qualified homeowner claiming this exemption is allowed an additional exemption from all ad valorem taxes on an amount equal to the difference between:

- the assessed value of the homestead property on January 1, 2018, or January 1 of the first year for which the qualified homeowner claims an exemption; and
- any increase in the assessed value of the homestead property resulting from a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property.

In addition, if a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property results in the assessed value of the homestead property being less than the assessed value of the property on January 1, 2018, or January 1 of the first year for which the qualified homeowner claims an exemption, then the exemption authorized is an amount equal to the difference between:

- such lower assessed value; and
- any increase in the assessed value of the homestead property resulting from a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property.

However, except for renovations, expansions, improvements or additions to promote energy efficiency, safety or access to the homestead property, this exemption does not apply to any portion of increase in the assessed value of the homestead property that is attributable to renovations, expansions or improvements of or additions to the property during such time.

ELDERLY RESIDENTS

Qualified elderly homeowners are allowed an exemption from ad valorem taxes up to \$7500 of the homestead's assessed value, which equals an exemption from taxes on the first \$75,000 of the home's true value. A qualified homeowner must have reached 65 years of age on or before January 1 of the year for which the exemption is claimed.

Mississippi regulations describe this "additional" tax exemption as follows:

Any taxpayer that qualifies for the additional exemption has an even greater exemption offered to them. . . . The exemption is from all ad valorem taxes assessed to property, limited to the first seven thousand five hundred dollars (\$7,500) of assessed value. No dollar limit is placed on the actual exempted tax dollars.

Note: For exemptions claimed in the 2018 calendar year for which reimbursement is made in the 2019 calendar year and for exemptions claimed for which reimbursement is made in subsequent years, a qualified homeowner claiming this exemption is allowed an additional exemption from all ad valorem taxes on an amount equal to the difference between:

- the assessed value of the homestead property on January 1, 2018, or January 1 of the first year for which the qualified homeowner claims an exemption; and
- any increase in the assessed value of the homestead property resulting from a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property.

In addition, if a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property results in the assessed value of the homestead property being less than the assessed value of the property on January 1, 2018, or January 1 of the first year for which the qualified homeowner claims an exemption, then the exemption authorized is an amount equal to the difference between:

- such lower assessed value; and

- any increase in the assessed value of the homestead property resulting from a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property.

However, except for renovations, expansions, improvements or additions to promote energy efficiency, safety or access to the homestead property, this exemption does not apply to any portion of increase in the assessed value of the homestead property that is attributable to renovations, expansions or improvements of or additions to the property during such time.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

As of January 1, 2015, Mississippi grants an exemption to persons who present proof of a "service-connected, total disability as an American veteran who has been honorably discharged from military service." These qualified homeowners and their unremarried surviving spouses are allowed an exemption from all ad valorem taxes on their homestead property's assessed value.

This provision applies to exemptions claimed in the 2015 calendar year for which reimbursement is made in the 2016 calendar year and subsequent years.

OTHER

Newly constructed single-family dwellings

A single-family dwelling that is and always has been owned by the person who built it, may be exempt from ad valorem taxation until the dwelling is first leased, rented, sold or occupied.

Structures or improvements that have been rehabilitated for residential use

An incorporated municipality may provide for the partial exemption from municipal ad valorem taxation of real property on which any structure or other improvement that is not less than 25 years old has "undergone substantial rehabilitation, renovation or replacement for residential use." The replacement structure may not exceed the replaced structure's total square footage by more than 30 percent.

This partial exemption may be in an amount:

- equal to the increase in the property's assessed value resulting from the structure's rehabilitation, renovation, or replacement; or
- an amount of not more than 50 percent of the cost of the rehabilitation, renovation or replacement.

The exemption may start upon completion of the project or on January 1 of the year following its completion. The exemption may continue for no more than 10 years.

Residential structures improved, renovated or converted in blighted areas

A municipality may, in its discretion, grant exemptions from ad valorem taxation, except ad valorem taxation for school district purposes, for improvements to or renovations of:

- "existing residential structures or existing structures converted for residential use that are located in the areas that are designated as blighted by the municipality," for not more than 10 years from the date of the completion of the improvement or renovation for which the exemption is granted;
- municipally designated residential renovation districts, for not more than 10 years from the date of the completion of the improvement or renovation of the designated residential renovation district for which the exemption is granted.

Any such is in lieu of ad valorem tax exemptions authorized under any other provision of law.

Statutory section 27-31-29 enacted 1983; § 27-31-50 amended 2000; § 27-33-75 amended 2018; § 27-33-67 amended 2014; § 27-31-32 amended 2018. Regulatory history unknown.

Miss. Code Ann. §§ 27-31-29, -32, -50; -33-67, -75 (LexisNexis 2018); [35.VI.03.01 Miss. Code R. § 101 \(2019\)](#); [Miss. Dep't of Revenue, Property FAQs \(last visited July 20, 2019\)](#)

Mississippi, Limits on Tax Increases

No relevant provisions were located.

Mississippi, Statewide Property Taxes

No relevant provisions were located.

Missouri

Missouri, Assessment Rates

OVERVIEW

Missouri real property is assessed for tax purposes at "its value or such percentage of its value as may be fixed by law for each class and for each subclass."

PROPERTY CLASSIFICATIONS

Missouri property is classified for tax purposes as follows:

- class one, which is real property;
- class two, which is tangible personal property; and
- class three, which is intangible personal property.

Class one real property is divided into the following subclassifications:

- residential property, which is assessed at 19 percent;
- agricultural and horticultural property, which may be valued on its productive capability and is assessed at 12 percent; and
- utility, industrial, commercial, railroad, and all other property not included in subclasses 1 and 2, which subclass assessed at 32 percent.

Forest croplands also receive special tax treatment.

Statutory section 137.015 enacted 1945; §§ 137.016, 137.017 and 137.115 amended 2018.
Constitutional section amended 1982.

[Mo. Rev. Stat. §§ 137.015, .016, .017, .115 \(2019\); Mo. Const. art X, § 4\(b\)](#)

Missouri, Credits for Specified Classes

DISABLED RESIDENTS

Missouri property tax credit

The Missouri Property Tax Credit Claim provides a credit to certain disabled individuals for a portion of their annual real estate taxes. The maximum credit is \$1100 for residents who own and occupy their home. The actual credit amount is based on the real estate taxes paid and total household income.

A qualified disabled claimant must be 100-percent disabled and provide proof of the disability. In this context, "disabled" means "the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months." The claimant is not required to have been gainfully employed before his or her disability.

If this property tax credit exceeds the claimant's income tax reduced by other credits, the excess is "considered an overpayment of the income tax." If the claimant's income is equal to or less than a "maximum upper limit," the property tax credit is determined from a table of credits based on the amount by which the total property tax exceeds the stated percent of income. For calendar years beginning on or after January 1, 2008, the maximum upper limit is generally \$27,500, unless the property is a homestead the claimant owns and occupies for the entire year, in which case the maximum upper limit is \$30,000.

Tax credit for renovations for disability access

If a taxpayer with a federal adjusted gross income of \$30,000 or less incurs costs to make all or part of his or her principal dwelling accessible to an individual with a disability who permanently resides with him or her, the taxpayer may receive a tax credit against his or her Missouri income tax liability in an amount equal to the lesser of:

- 100 percent of the costs; or
- \$2500.

If the taxpayer has a federal adjusted gross income greater than \$30,000, but less than \$60,000, he or she may receive a tax credit against his or her Missouri income tax liability in an amount equal to the lesser of:

- 50 percent of such costs; or
- \$2500.

The allowed tax credits are "reduced by an amount sufficient to offset any amount of such costs a taxpayer has already deducted from such taxpayer's federal adjusted gross income or to the extent such taxpayer has applied any other state or federal income tax credit to such costs."

The credit is available for tax years beginning on or after January 1, 2008, but is scheduled to expire December 31, 2019. The aggregate amount of all tax credits allowed for this purpose may not exceed \$100,000 in any given fiscal year and are issued on a first-come, first-served basis.

ELDERLY RESIDENTS

Missouri property tax credit

The Missouri Property Tax Credit Claim provides a credit to certain qualified senior citizens for a portion of their annual real estate taxes. The maximum credit is \$1100 for residents who owned and occupied their home. The actual credit amount is based on the real estate taxes paid and total household income.

A qualified elderly claimant must:

- have attained the age of 65 and have been a Missouri resident for the entire year; or
- have reached the age of 60 and received surviving spouse Social Security benefits.

If this property tax credit exceeds the income tax reduced by other credits, the excess is "considered an overpayment of the income tax." If the claimant's income is equal to or less than a "maximum upper limit," the property tax credit is determined from a table of credits based on the amount by which the total property tax exceeds the stated percent of income. For calendar years beginning on or after January 1, 2008, the maximum upper limit is generally \$27,500, unless the property is a homestead the claimant owns and occupies for the entire year, in which case the maximum upper limit is \$30,000.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Missouri property tax credit

The Missouri Property Tax Credit Claim provides a credit to certain veterans for a portion of their annual real estate taxes. The maximum credit is \$1100 for residents who owned and occupied their home. The credit amount is based on the real estate taxes paid and total household income.

A qualified veteran must be a veteran of the United States or Missouri armed forces who became 100-percent disabled as a result of his or her service. In this context, "disabled" means "the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months." The claimant is not required to have been gainfully employed before his or her disability.

If this property tax credit exceeds the income tax reduced by other credits, the excess is "considered an overpayment of the income tax." If the claimant's income is equal to or less than a "maximum upper limit," the property tax credit is determined from a table of credits based on the amount by which the total property tax exceeds the stated percent of income. For calendar years beginning on or after January 1, 2008, the maximum upper limit is generally \$27,500, unless the property is a homestead the claimant owns and occupies for the entire year, in which case the maximum upper limit is \$30,000.

OTHER

Income tax credit for surviving spouses of public safety officers

For tax years beginning on or after January 1, 2008, a surviving spouse of certain public safety officers is allowed a credit against the his or her income tax in an amount equal to "the total amount of the property taxes on the surviving spouse's homestead paid during the tax year." The surviving spouse may claim the credit for each tax year beginning with the year the public safety

officer died and continuing until the surviving spouse remarries. If the credit amount exceeds the income tax reduced by other credits, the excess is considered an overpayment of the income tax.

In this context, "public safety officer" means a Missouri "firefighter, police officer, capitol police officer, parole officer, probation officer, correctional employee, water patrol officer, park ranger, conservation officer, commercial motor vehicle enforcement officer, emergency medical responder, as defined in section 190.100, emergency medical technician, first responder, or highway patrolman" who is killed in the line of duty, unless the death resulted from the officer's own misconduct or alcohol or drug abuse.

This program automatically expires on December 31, 2019, unless reauthorized.

Statutory section 135.020 enacted 1973; §§ 135.010, 135.025, and 135.030 amended 2008; § 135.090 amended 2018; § 135.562 amended 2013.

[Mo. Rev. Stat. §§ 135.010, .020, .025, .030, .090, .562 \(2019\); Mo. Dep't of Revenue, Property Tax Credit \(last visited July 25, 2019\)](#)

Missouri, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located. See **Limits on Tax Increases** for an exemption that is related to an elderly resident's property tax increase.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Missouri's constitution provides that "all real property used as a homestead . . . of any citizen of this state who is a former prisoner of war . . . and who has a total service-connected disability" is exempt from taxation.

OTHER

No other relevant provisions were located.

Constitutional section amended 2010.

[**Mo. Const. art. X, § 6**](#)

[Missouri, Limits on Tax Increases](#)

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES (Repealed)

Missouri Homestead Preservation Act for seniors or disabled individuals

Missouri's Homestead Preservation Act provides an eligible owner with a property tax credit for any increase in his or her taxes that exceeds:

- five percent in a reassessment year; or
- 2.5 percent in a non-reassessment year.

In this context, an "eligible owner" is generally a property owner who:

- is at least 65 years old or disabled; and
- had an income of equal to or less than the maximum upper limit.

An individual is not an eligible owner if he or she:

- did not pay any property tax liability in full by the payment due date in any of the three prior tax years, unless the owner paid in full the tax liability and any and all penalties, additions, and interest; or
- filed a valid claim for the senior citizens property tax relief credit pursuant to §§ 135.010 to 135.035.

For applications filed between December 31, 2008, and December 31, 2011, the homestead exemption limit is based on the increase in tax liability from the base year to the year before the application year. For applications filed on or after January 1, 2012, the homestead exemption limit is based on the increase in tax liability from two years before application to the year immediately

before application. "Base year" means the later of (a) the year before the first year in which the eligible owner's application was approved, or (b) 2006.

The "maximum upper limit" in 2005 was \$70,000, which amount is increased each year by "the incremental increase in the general price level."

Statutory section 137.106 repealed effective Aug. 28, 2018.

[Mo. Rev. Stat. § 137.106](#) (repealed [2018 Mo. Laws S.B. 975](#))

Missouri, Statewide Property Taxes

No specifically relevant statutory provisions were located. However, the Missouri Constitution provides that the "state tax on real and tangible personal property, exclusive of the tax necessary to pay any bonded debt of the state, shall not exceed ten cents on the hundred dollars assessed valuation."

Constitutional section adopted 1875.

[Mo. Const. art X, § 8](#)

Montana

Montana, Assessment Rates

OVERVIEW

Taxable property is appraised at 100 percent of its market value, unless otherwise provided. "Market value" is the "value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts."

Effective October 1, 2017, if the total appraised value of the land is greater than 150% of the appraised value of the primary residence and improvements situated on the land, the land is valued at 150% of the appraised value of the primary residence and improvements situated on the land,

and the remainder of the land value is exempt from taxation. The value of the land may not be reduced to an amount less than the statewide average value of land multiplied by the acreage of the subject property.

PROPERTY CLASSIFICATIONS

Class one

Class one includes "the annual net proceeds of all mines and mining claims except bentonite, coal, and metal mines." It is taxed at 100 percent of its annual net proceeds, after deducting certain expenses.

Class two

Class two includes the annual gross proceeds of metal mines. It is taxed at three percent of its annual gross proceeds.

Class three

Class three includes agricultural land, certain nonproductive patented mining claims, and certain parcels of 20 acres or more but less than 160 acres that are "nonqualified agricultural land." Effective retroactively to tax years beginning after December 31, 2014, and to the reappraisal cycle beginning January 1, 2015, class three property is generally taxed at 2.16 percent of its productive capacity value. The taxable value of nonqualified agricultural land is computed by multiplying the land's value by "seven times the taxable percentage rate for agricultural land."

Class four

Class four generally includes:

- (a) "all land, except that specifically included in another class";
- (b) improvements used as a residence, except those specifically included in another class, appurtenant improvements to the residences, vacant residential lots, and rental multifamily dwelling units;
- (c) improvements on agricultural land, including one acre of real property beneath those improvements;
- (d) all commercial and industrial property, including, among other property, golf courses and vacant commercial lots; and
- (e) effective for tax years beginning after December 31, 2016, one acre of real property beneath an improvement used as a residence on land eligible to be classified as forest land.

Effective retroactively to tax years beginning after December 31, 2014, and to the reappraisal cycle beginning January 1, 2015, class four property is generally taxed as follows:

- for property listed above as (a), (b), and (c), 1.35 percent of its taxable market value;
- for property listed above as (e), the one acre is valued at market value;
- for the portion of the market value of a single-family residential dwelling in excess of \$1.5 million, the residential property tax rate multiplied by 1.4;
- for commercial property, the residential property tax rate multiplied by 1.4 (except golf courses are taxed at one-half that rate).

Class five

Class five is domestic cooperative rural electrical and telephone associations' property, new industrial property, certain pollution control equipment, and telecommunications property. It is generally taxed at three percent of its market value. However, air and water pollution control and carbon capture equipment placed in service after January 1, 2014, and that satisfies specified criteria is exempt from taxation for a period of 10 years from the date of certification. At that time, the property is assessed at 100% of its taxable value.

Class seven

Class seven is property owned by cooperative rural electrical associations that serve less than 95 percent of the electricity consumers within a city's or town's incorporated limits, and specified property owned by public utilities, not including wind or biomass generation facilities or energy storage facilities. Class seven property is taxed at eight percent of its market value.

Class eight

Class eight contains specified nonexempt business personal property. For property tax years beginning after December 31, 2013, the property is generally taxed as follows:

- for the first \$6 million of taxable market value in excess of \$100,000, the rate is 1.5 percent; and
- for all market value in excess of \$5 million, three percent.

Class nine

Class nine contains certain property of centrally assessed utilities. It is taxed at 12 percent of its market value.

Class ten

Class ten property consists of certain forest lands and certain timber lands. Effective retroactively to tax years beginning after December 31, 2014, and to the reappraisal cycle beginning January 1, 2015, class ten property is taxed at 0.37 percent of its forest productivity value.

Class twelve

Class twelve is railroad and airline transportation property. It is taxed at the lesser of the amount determined pursuant to the formula set forth in § 15-6-145(3) or 12 percent of its market value.

Class thirteen

Class thirteen includes certain electrical generation facilities, centrally assessed telecommunications services companies, and certain dedicated communications infrastructure. It is taxed at six percent of its market value.

Class fourteen

Class fourteen includes certain wind and biomass generation and energy storage facilities. It is taxed at three percent of its market value.

Class fifteen

Class fifteen includes certified carbon dioxide pipelines, certified and qualified liquid pipelines, carbon sequestration equipment, equipment used in closed-loop enhanced oil recovery operations, and other pipeline property. It is generally taxed at three percent of its market value.

However, carbon sequestration equipment placed in service after January 1, 2014, that is certified and that has a current granted tax abatement is taxed at 1.5 percent of its reduced market value during the qualifying period.

Class sixteen

Class sixteen property includes certain high-voltage direct-current converter stations. It is taxed at 2.25 percent of its market value.

Class seventeen

Effective May 22, 2017, class seventeen property includes certain qualified data centers. It is taxed at 0.9% of its market value.

Section 15-6-101 amended 1985; § 15-6-132 amended 1989; § 15-6-145 amended 1992; § 15-6-131 amended 2005; § 15-6-159 amended 2009; §§ 15-6-137, 15-6-156, and 15-6-157 amended 2011; § 15-6-141 amended 2013; §§ 15-6-133, 15-6-135, 15-6-138, 15-6-143, 15-6-158, and 15-8-111 amended 2015; §§ 15-6-134, 15-6-156, and 15-8-111 amended 2017; § 15-6-162 amended 2019; § 15-6-240 enacted 2017.

[Mont. Code Ann. §§ 15-6-101, -131, -132, -133, -134, -135, -137, -138, -141, -143, -145, -156, -157, -158, -159, -162, -240; -8-111 \(2017\)](#)

Montana, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Property tax credit against personal income tax (§ 15-30-2340)

Montana provides a residential property tax credit against personal income tax for seniors who meet specified income levels. Generally, the property tax billed is reduced according to a schedule based on the senior's income. That reduction amount varies from \$0 if the income is less \$1999 or less to the product of .050 times the household income if the income is \$12,000 or more.

If the claimant's household income is \$35,000 or more but less than \$45,000, the credit amount equals a percentage of the listed credit amounts. Those percentages range from 40 percent if the gross household income is from \$35,000 to \$37,500, to 0 percent if the gross household income is \$45,000 or more.

The credit granted may not exceed \$1000.

To be eligible to make a claim, the individual:

- must have reached 62 years of age or older during the claim period;
- must have resided in Montana for at least nine months of that period;
- must have occupied one or more dwellings in Montana as an owner, renter, or lessee for at least 6 months of that period; and
- must have a gross household income of less than \$45,000.

LOW INCOME RESIDENTS

No provisions providing a tax credit were located. However, Montana offers a property tax assistance program that lowers a qualified low-income resident's property tax. See Mont. Code § 15-6-302 for details regarding this program.

VETERANS

No provisions providing a tax credit were located. However, Montana offers a property tax rate reduction program that lowers a qualified veteran's property tax. See Mont. Code § 15-6-311 for details regarding this program.

OTHER

Property destroyed by a natural disaster (§ 15-16-611)

Montana reduces property taxes for certain property destroyed by a natural disaster and prorates replaced property's taxes. If some or all of a taxpayer's real property improvements have been destroyed to such an extent that they are "rendered unsuitable for its previous use by natural disaster," the department will adjust the property's taxable value, accounting for the destruction, and adjust the tax due, using the formula set forth in § 15-16-611(3).

Historic property tax abatement

Certain historic property undergoing rehabilitation, restoration, expansion, or new construction may receive a tax abatement:

- during the construction period, not to exceed 12 months; and
- for up to five years following completion of the construction.

The claimant must meet specified qualifications. The tax abatement is limited to 100 percent of the taxable value increase caused by the rehabilitation, restoration, expansion, or new construction. The tax abatement applies only to mills levied for high school and elementary school district purposes and by the local governing body approving the abatement, not to statewide levies.

Gray water systems

Effective for residential dwellings constructed after June 30, 2011, Montana offers a tax abatement for gray water systems. A residential dwelling that is under construction or that is newly constructed with a residential gray water system is taxed at 91 percent of its market value during the course of the construction and for 10 years after completion of construction.

Refundable income tax credit (currently at 0)

Montana law provides for a refundable income tax credit, but the law that provides the credit is repealed, effective October 1, 2017.

Mobile homes

For property tax years beginning after December 31, 2019, there is an exemption from taxation for a mobile home, manufactured home, or house trailer:

- that was manufactured 28 or more years prior to the current date;
- for which the most recent assessed value is \$10,000 or less; and
- that is not determined to be an improvement to real property, as provided in § 15-1-101.

An owner of three or more mobile homes, manufactured homes, or house trailers may receive an exemption for the two units with the lowest appraised values.

Section 15-16-611 amended 1993; § 15-24-1603 amended 2013; §§ 15-30-2340, and 15-30-2338 amended 2009; § 15-24-3203 amended 2015; §§ 15-6-134, 15-6-302, 15-6-311 amended 2017. Section 15-30-2336 repealed 2017.

[Mont. Code Ann. §§ 15-6-134, -302, -311; -16-611; -24-1603, -3203; 30-2338, -2340 \(2017\); 2019 Mont. Laws ch. 258](#)

Montana, Homestead Exemptions

No relevant provisions were located.

Montana, Limits on Tax Increases

GENERAL LIMITS

Phased-in values (§ 15-7-111)

Beginning January 1, 2015, all property within class three and class four must be revalued every two years. All property within class ten must be revalued every six years. The resulting valuation changes for class ten property must be phased in for each year until the next reappraisal. If a percentage of change for each year is not established, the percentage of phase-in each year for class ten property is 16.66 percent.

Maximum levies (§ 15-10-420)

Generally, a governmental entity may "impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years." The maximum number of mills is determined by calculating:

- the number of mills required to generate the property tax amount actually assessed in the prior year based on the current year taxable value; less
- the current year's value newly taxable value; plus
- one-half of the average inflation rate for the previous three years.

A taxing entity may impose a new mill levy or exceed the above mill levy limit by conducting an election.

LIMITS FOR SPECIFIED CLASSES

Phase-in of extended property tax assistance

Mont. Code § 15-6-193, which previously provided a phase-in of extended property tax assistance, was repealed in 2015, effective retroactively to tax years beginning after December 31, 2014, and to the reappraisal cycle beginning January 1, 2015.

Section 15-7-111 amended 2019; § 15-10-425 amended 2015; § 15-10-420 amended 2019; § 15-6-193 repealed 2015.

[Mont. Code Ann. §§ 15-7-111; -10-420, -425 \(2017\)](#)

Montana, Statewide Property Taxes

Montana imposes a 40-mill statewide tax for school aid equalization.

Section amended 2005.

[Mont. Code Ann. § 20-9-360 \(2017\)](#)

Nebraska

Nebraska, Assessment Rates

OVERVIEW

Nebraska generally values taxable property at its actual value, which means the real property's market value "in the ordinary course of trade."

PROPERTY CLASSIFICATIONS

The following types of property are valued as indicated:

- residential property, which is valued at 100 percent of its actual value;
- personal property (excluding motor vehicles), which is valued at 100 percent of its actual value;
- agricultural land and horticultural land, which is valued at 75 percent of its actual value (the assessed value is the land's value "without regard to the value the land would have for other purposes or uses"); and
- specified historically significant real property, which is valued at no more than the base-year valuation for eight years following issuance of the final certificate of rehabilitation, with a phase-in period for the next four years.

Statutory section 77-112 amended 2003; § 77-1391 enacted 2005; § 77-1343 amended 2009; § 77-201 amended 2016.

[**Neb. Rev. Stat. Ann. §§ 77-112, -201, -1343, -1391 \(2019\)**](#)

Nebraska, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Property tax credit

Nebraska allocates amounts each year to fund its Property Tax Credit Act. For tax year 2008, the amount of relief granted was \$115 million. For tax year 2017, the amount of relief granted will be \$224 million dollars. A statutory formula using available revenue is applied. This relief is a credit that appears on the property tax statement.

To determine the property tax credit amount for tax years before 2017, the county treasurer multiplies:

- the amount disbursed to the county; by
- the ratio of the parcel's real property valuation to the county's total real property valuation.

Beginning with tax year 2017, to determine the amount of the property tax credit, the county treasurer must multiply:

- the amount disbursed to the county; by
- the ratio of the parcel's credit allocation valuation to the total credit allocation valuation in the county.

If the real property owner qualifies for a homestead exemption, the owner is "qualified for the relief . . . to the extent of any remaining liability after calculation of the relief provided by the homestead exemption."

Statutory section 77-4212 amended 2017.

[Neb. Rev. Stat. Ann. § 77-4212 \(2019\)](#)

Nebraska, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located. Nebraska's homestead exemption program provides property tax relief for the following seven categories of homeowners:

- persons over the age of 65 (category 1);
- veterans totally disabled by a nonservice-connected accident or illness (category 2);
- qualified disabled individuals (category 3);
- qualified totally disabled veterans and their surviving spouses (category 4);

- veterans whose home was substantially contributed to by the Department of Veterans Affairs and their surviving spouses (category 5); and
- individuals who have a developmental disability (category 6).

All of the categories, except category 4 (qualified totally disabled veterans) and category 5 (veterans whose home was substantially contributed to by the Department of Veterans Affairs), have income limits and homestead value requirements.

DISABLED RESIDENTS

Exemption based on disability and income—categories 3 and 6 (§ 77-3508)

Nebraska provides an exemption on certain disabled residents' homesteads. The exemption amount is based on the claimant's household income.

The exemption applies to homesteads of:

- veterans who were honorably discharged or otherwise separated under honorable conditions and who are totally disabled by a "non-service-connected accident or illness";
- individuals with a permanent physical disability who have "lost all mobility so as to preclude locomotion without the regular use of a mechanical aid or prosthetic device";
- individuals who have had both arms amputated above the elbow or who have a permanent partial disability of both arms that is greater than 75 percent; and
- beginning January 1, 2015, individuals who have a developmental disability.

In 2019, for a married or closely related claimant, the percentages of the exempt amount for which the claimant is eligible ranges from 100 percent if the household income is \$0 through \$37,800.99, to 10 percent if the household income is \$ 52,701 through \$ 54,500.99. There is no relief if the household income is more than \$54,501. For a single claimant, the percentages of the exempt amount for which the claimant is eligible ranges from 100 percent of the exempt amount if the household income is from \$0 through \$33,000.99, to 10 percent if the household income is \$45,201 through \$ 46,800.99. There is no relief if the household income is more than \$46,801.

The income eligibility amounts are adjusted annually for inflation. The maximum exempt amount is the greater of:

- 120 percent of the average assessed value of single-family residential property in the claimant's county; or
- \$50,000.

The maximum value for eligible applicants is the greater of (a) 225 percent of the average assessed value of single-family residential property in the claimant's county or (b) \$110,000. For homesteads valued at or above the maximum value, the exempt amount is reduced by 10 percent for each \$2500 of value above the maximum value.

A homestead that exceeds the maximum value by \$20,000 or more is not eligible for an exemption under §§ 77-3507, 77-3508, or 77-3509.

ELDERLY RESIDENTS

Exemption for qualified claimants—category 1 (§ 77-3707)

A percentage of elderly residents' qualified homesteads are exempt from taxation.

To qualify for this homestead exemption, an individual must:

- be 65 or older before January 1 of the application year;
- own and occupy a homestead continuously from January 1 through August 15; and
- have a qualifying household income.

In 2019, for a married or closely related claimant, the percentages of the exempt amount for which the claimant is eligible ranges from 100 percent if the household income is \$0 through \$34,400.99, to 10 percent if the household income is \$49,301 through \$51,100.99. There is no relief if the household income is more than \$51,101. For a single claimant, the percentages of the exempt amount for which the claimant is eligible ranges from 100 percent of the exempt amount if the household income is from \$0 through \$29,300.99, to 10 percent if the household income is \$41,501 through \$43,100.99. There is no relief if the household income is more than \$43,101.

The income eligibility amounts are adjusted annually for inflation. The maximum exempt amount is the greater of:

- 100 percent of the average assessed value of single-family residential property in the claimant's county; or
- \$40,000.

The maximum value for eligible applicants is the greater of (a) 200 percent of the average assessed value of single-family residential property in the claimant's county or (b) \$95,000. For homesteads valued at or above the maximum value, the exempt amount is reduced by 10 percent for each \$2500 of value above the maximum value. A homestead that exceeds the maximum value by \$20,000 or more is not eligible for an exemption under §§ 77-3507, 77-3508, or 77-3509.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Exemption for unremarried surviving spouse of a serviceman or servicewoman who died while on active duty—(§ 77-3509) (Repealed effective January 1, 2019)

The exemption formerly set forth in § 77-3509 applied only to homesteads of an unremarried surviving spouse of a serviceman or servicewoman who died while on active duty during the specific periods set forth in § 80-401.01 or, effective January 1, 2017, a surviving spouse who remarries after attaining the age of 57. The exemption amount was based on the claimant's household income.

Qualified totally disabled veterans and surviving spouses—categories 2, 4, and 5 (§§ 77-3506, -3527)

The homesteads of the following are exempt one hundred percent "of the exempt amount":

- a veteran who was discharged or separated with a characterization of honorable or general (under honorable conditions), who is drawing compensation from the Department of Veterans Affairs because of a 100-percent service-connected disability, and who is not eligible for total exemption under sections 77-3526 to 77-3528, or his or her unremarried spouse, or, effective January 1, 2017, a surviving spouse who remarries after attaining the age of 57;
- an unremarried surviving spouse of any veteran who was discharged or otherwise separated with a characterization of honorable or general (under honorable conditions) and who died because of a service-connected disability or, effective January 1, 2017, a surviving spouse who remarries after attaining the age of 57;
- an unremarried surviving spouse of a serviceman or servicewoman whose death while on active duty was service-connected or, effective January 1, 2017, a surviving spouse who remarries after attaining the age of 57 and

- effective January 1, 2019, an unremarried surviving spouse of a serviceman or servicewoman who died while on active duty during the periods described in section 80-401.01 or a surviving spouse of such a serviceman or servicewoman who remarries after attaining age 57.

The value of a home "substantially contributed" by the United States Department of Veterans Affairs for a paraplegic veteran or multiple amputee is also exempt from taxation during the veteran's life or until his or her surviving spouse dies or is remarried.

In this context, "exempt amount" means the homestead's taxable value.

OTHER

No relevant provisions were located.

Statutory section 77-3505 amended 1987; §§ 77-3526 and 77-3527 amended 2004; §§ 77-3505.02, 77-3506.03, 77-3507, and 77-3501.01 amended 2018; § 77-3509 repealed effective Jan. 1, 2019; §§ 77-3506 and 77-3508 amended 2019. Regulatory history unknown.

[Neb. Rev. Stat. Ann. §§ 77-3501.01, -3505, -3505.02, -3506, -3506.03, -3507, -3508, -3526, -3527 \(2019\)](#); [Neb. Dep't of Rev., Information Guide: Nebraska Homestead Exemption \(Feb. 2019\)](#); see also [Neb. Admin. Code ch. 45 \(2019\)](#)

Nebraska, Limits on Tax Increases

GENERAL LIMITS

A political subdivision may exceed the statutory taxation limits by "an amount not to exceed a maximum levy approved by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters."

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2018.

[Neb. Rev. Stat. Ann. § 77-3444 \(2019\)](#)

Nebraska, Statewide Property Taxes

No relevant provisions were located.

Nevada

Nevada, Assessment Rates

OVERVIEW

All property subject to taxation in Nevada is assessed at 35 percent of its taxable value.

PROPERTY CLASSIFICATIONS

Nevada does not have formal property classifications for assessment purposes. The Legislature provides by law for a "uniform and equal rate of assessment and taxation," except for mines and mining claims. However, the Legislature may "constitute agricultural and open-space real property having a greater value for another use than that for which it is being used" as a separate class for taxation purposes and may provide a separate valuation plan for that property. Nevada statutes also set forth specific methods for valuing mobile homes.

Section 361.225 amended 1981; § 361.325 amended 1983; constitutional section amended 2001.

[Nev. Rev. Stat. §§ 361.225, .325 \(2017\); Nev. Const. art. 10 § 1](#)

Nevada, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Nevada law provides for a partial abatement for taxes imposed on an existing building that is renovated for use by certain manufacturers if the building meets the silver level or higher in accordance with the Green Building Rating System adopted by the Office of Energy.

Section 701A.110 amended 2013.

[Nev. Rev. Stat. § 701A.110 \(2017\)](#)

Nevada, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Blind persons

Up to \$3000 of the assessed valuation of a blind person's property is exempt from taxation. The exemption is allowed only to bona fide Nevada residents and the person may claim the exemption in only one county. Beginning with the 2005-2006 fiscal year, the exemption amount is adjusted each fiscal year by an amount calculated using the percentage increase in the Consumer Price Index from July 2003 to the July preceding the fiscal year for the adjustment.

Residential improvements to remove barriers

A county assessor may not increase the assessed value of a residence occupied by a person with a disability because of "improvements made to an existing building for the purpose of removing barriers to the movement, safety and comfort of a person with a disability."

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans on active duty (§ 361.090)

Certain veterans qualify for a \$2000 exemption. A qualifying veteran must have served on active duty:

- for 90 days during certain specified dates;
- in connection with "carrying out the authorization granted to the President of the United States in Public Law 102-1"; or
- in connection with a campaign or expedition for service in which a medal has been authorized by the Government of the United States, regardless of the number of days served.

He or she also must be in service currently or have received an honorable discharge or certificate of satisfactory service from the Armed Forces.

Veterans with a service-connected disability (§ 361.090)

A Nevada resident who has incurred a permanent service-connected disability and has been honorably discharged from the Armed Forces (or his or her surviving spouse) is entitled to an exemption. The exemption amount is determined as follows:

- a person with a total permanent disability is entitled to an exemption of \$20,000;
- a person with a permanent service-connected disability of 80 to 99 percent is entitled to an exemption of \$15,000; and

- a person with a permanent service-connected disability of 60 to 79 percent is entitled to an exemption of \$10,000.

These monetary amounts are adjusted for each fiscal year by adding to the amount the product of the amount multiplied by the percentage increase in the consumer price inflation index from July 2003 to the July preceding the fiscal year for which the adjustment is calculated.

In this context, any property in which an applicant has any interest is deemed to be the applicant's property. The claimant must file an affidavit with his or her claim for exemption.

If a tax exemption is allowed under this provision to a person who qualifies for the exemption as a veteran with a permanent service-connected disability, that person is not entitled to an exemption under § 361.090. If the person qualifies solely as the surviving spouse of a veteran with a permanent service-connected disability, the allowance of a tax exemption under this section does not affect the eligibility of that person for an exemption under § 361.090. Thus, a person who qualifies as both a veteran and as the surviving spouse of a veteran with a permanent service-connected disability may claim both the veterans' exemption from property taxes provided by § 361.090 and the veterans' exemption from property taxes provided by § 361.091.

OTHERS

Exemption for residence that replaces residence destroyed in certain emergencies or disasters

An owner of a single-family residence that is the owner's primary residence and is a replacement for a single-family residence partially or completely an event for which a state of emergency or declaration of disaster was proclaimed, may apply to the county assessor for an exemption of a portion of the assessed value of the residence, which application must be approved if the assessor determines that:

- the single-family residence is occupied by the primary owner of the residence;

- the residence is a replacement for a single-family residence that is located in an area in which occurred a flood, fire, earthquake or other event for which a state of emergency or declaration of disaster was proclaimed by the Governor on or after July 1, 2012, and was partially or completely destroyed as a direct result of the flood, fire, earthquake or other event for which the state of emergency or declaration of disaster was proclaimed and is located on the same parcel of real property as the residence that was partially or completely destroyed;
- the parcel of real property on which was located the single-family residence which was partially or completely destroyed has not been sold or transferred in a transaction to which the provisions of [Chapter 375](#) apply at any time after the flood, fire, earthquake or other event occurred;
- a building permit for the single-family residence was issued or, if the local government does not issue building permits, construction on the residence is commenced, not later than three years after the partial or complete destruction of the previous residence, provided the county assessor may approve an extension of the three-year period for a period of not more than three additional years if the owner is not able to begin construction or obtain a building permit because of circumstances beyond the control of the owner that are related to the event that caused the partial or complete destruction of the residence; and
- the floor area of the new residence does not exceed 110 percent of the floor area of the residence that was partially or completely destroyed.

Residential property containing a shelter protecting against radioactive fallout enacted 2017

For residential property, \$1000 of the assessed valuation is exempt from taxation if the property is owned and occupied by a Nevada resident and contains a shelter to protect against radioactive fallout. The shelter must have sufficient space to protect the number of persons who normally occupy the residence and provide at least 40 times more protection against radiation to a person inside the shelter. A person may not claim a similar exemption in one year in more than one Nevada county.

Surviving spouses

Up to \$1000 of the assessed valuation of the property of a surviving spouse is exempt from taxation. To qualify for the exemption:

- the claimant must be a bona fide Nevada resident; and
- the exemption is permitted to the same family in only one Nevada county.

Beginning with the 2005-2006 fiscal year, the exemption amount is adjusted each fiscal year by an amount calculated using the percentage increase in the Consumer Price Index from July 2003 to the July preceding the fiscal year for the adjustment.

Section 361.078 enacted 1981; § 361.087 amended 1993; §§ 361.080 and 361.085 amended 2011; §§ 361.090 amended 2013; § 361.091 amended 2015; § 361.084 enacted 2017.

[Nev. Rev. Stat. §§ 361.078, .080, .084, .085, .087, .090, .091 \(2017\)](#)

Nevada, Limits on Tax Increases

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

Partial abatement for single-family residences

Nevada offers a partial abatement of taxes levied on certain single-family residences. The Nevada Legislature finds that an increase in a homeowner's tax bill by more than three percent over the tax bill for the previous year constitutes a severe economic hardship. Therefore, the owner of a single-family residence that is the owner's primary residence is entitled to a partial abatement determined by the formula set forth in § 361.4722. Following certain specified fluctuations in taxable value (as

described in § 361.4725), the amount of any ad valorem taxes levied that would otherwise have been collected for that fiscal year must be levied on the property and carried forward each fiscal year, and one-third of that amount may be collected during that subsequent fiscal year and each of the following two fiscal years.

Sections 361.4722 and 461.4723 amended 2017; § 361.4725 amended 2007.

[Nev. Rev. Stat. §§ 361.4722, .4723, .4725 \(2017\)](#)

Nevada, Statewide Property Taxes

The Nevada Legislature may impose a levy to repay the state's debt. The amount of this tax varies each year.

Except as otherwise provided by statute, the total ad valorem tax levy for all public purposes may not exceed \$3.64 on each \$100 of assessed valuation, unless the State Board of Examiners is directed by law to set a lesser or greater amount for that fiscal year. Certain specified amounts, such as levies imposed to repay bonded indebtedness, are not included in calculating this limit.

Section amended 2013.

[Nev. Rev. Stat. § 361.453 \(2017\)](#)

New Hampshire

New Hampshire, Assessment Rates

OVERVIEW

New Hampshire appraises real property at market value, which is the "property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor."

PROPERTY CLASSIFICATIONS

New Hampshire does not have formal property classifications for assessment purposes. However, specific statutory standards are applied to appraisals of certain types of property. For example, qualifying historic buildings are appraised at no more than 10 percent of their market value. Other property with special appraisal provisions include, among others:

- open-space land and open-space land with conservation restrictions;
- land with discretionary easements;
- residences on commercial or industrial land;
- earth and excavations;
- land under qualifying farm structures;
- qualifying historic buildings;
- qualifying chartered public school property;
- residential rental property subject to a housing covenant under the low-income housing tax credit program;
- renewable generation facility property subject to a voluntary payment in lieu of taxes agreement;
- telecommunications poles and conduits; and
- electric, gas, and water utility company distribution assets, including land rights.

Statutory section 79-G:4 enacted 2013; § 75:1 amended 2019; §§ 72:8-d and 72:8-e enacted 2019.

[N.H. Rev. Stat. § 75:1; 79-G:4 \(2018\); 2019 N.H. Laws ch. 117](#) (to be codified as N.H. Rev. Stat. §§ 72:8-d, -e)

New Hampshire, Credits for Specified Classes

DISABLED RESIDENTS

No specifically relevant provisions were located. However, New Hampshire law provides a tax deferral for certain disabled residents.

Tax deferral for disabled residents (§ 72:38-a)

A resident property owner may apply for a tax deferral if he or she:

- is eligible for disability benefits under Title II or Title XVI of the Social Security Act;
- has owned his or her homestead for at least one year; and
- is living in the home.

A qualified person may receive a tax deferral for all or part of the taxes due, plus five-percent annual interest, if "the tax liability causes the taxpayer an undue hardship or possible loss of the property." The total tax deferrals on a particular property may not be more than 85 percent of its equity value.

ELDERLY RESIDENTS

No specifically relevant provisions were located. However, New Hampshire law provides a tax deferral for certain elderly residents.

Tax deferral for elderly residents (§ 72:38-a)

A resident property owner may apply for a tax deferral if he or she:

- is at least 65 years old;
- has owned the homestead for at least five consecutive years; and
- is living in the home.

A qualified person may receive a tax deferral for all or part of the taxes due, plus annual interest at five percent, if "the tax liability causes the taxpayer an undue hardship or possible loss of the property." The total tax deferrals on a particular property may not be more than 85 percent of its equity value.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Standard and Optional Veterans' Tax Credit (§ 72:28)

New Hampshire offers a standard veterans' tax credit in the amount of \$50.

The state also offers a local-option veterans' tax credit. A city or town may adopt a credit in an amount equal to at least \$51 and up to \$500 (maximum credit is \$750 effective April 1, 2018). This optional veterans' tax replaces the standard veterans' tax credit in its entirety.

The standard or optional veterans' tax credit is subtracted from the veteran's residential property tax. The surviving spouse of a resident who suffered a service-connected death may also receive the credit.

The following persons qualify for a veterans' tax credit:

- a New Hampshire resident who served at least 90 days in the United States armed forces in a qualifying war or armed conflict and who was honorably discharged or an officer honorably separated from service, or his or her surviving spouse who has not remarried (as of July 24, 2013, Title 10 training for active duty by a member of a national guard or reserve is included as service in this context);
- a New Hampshire resident who was terminated from the armed forces because of a service-connected disability, or his or her surviving spouse who has not remarried; and
- the surviving spouse of a resident who suffered a service-connected death.

"Surviving spouse" does "not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran."

An otherwise qualified person who served on active duty in the armed forces of any of the governments associated with the United States in specified wars, conflicts, or armed conflicts is also entitled to this tax credit.

All Veterans' Tax Credit (§ 72:28-b)

The credit granted under § 72:28-b is in the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under § 72:28. A town or city with an existing standard or optional veterans' tax credit under § 72:28 prior to August 18, 2016, adopting this credit, may phase in the amount of the all veterans' tax credit over a 3-year period to match the standard or optional veterans' tax credit. The credit is subtracted each year from the property tax on the veteran's residential property.

A person qualifies for the all veterans' tax credit if the person is a New Hampshire resident who served not less than 90 days on active service in the U.S. armed forces and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve is included as service. The person must not be eligible for and may not be receiving a credit under § 72:28 or § 72:35.

Totally disabled veterans (§ 72:35)

New Hampshire provides a \$700 credit for qualifying veterans who are "totally disabled." To qualify the veteran must have been honorably discharged or separated from military service and must:

- have a "total and permanent service-connected disability";
- be a double amputee or paraplegic because of a service-connected injury; or
- be the surviving spouse a qualified veteran.

The credit applies to the person's residential property that is occupied as the disabled person's or his or her surviving spouse's principal abode.

"Surviving spouse" does "not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the

surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran."

A city or town may replace the \$700 credit with a credit ranging from \$701 to \$2000 (maximum amount is \$4000 effective January 1, 2019). This optional tax credit for service-connected total disability replaces the standard tax credit in its entirety.

Surviving spouses (§ 72:29-a)

The surviving spouse of a person who was killed or died while on active duty in the "armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones" is eligible for a \$700 credit for taxes due on the surviving spouse's "real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident." "Surviving spouse" does "not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran."

New Hampshire also offers a local optional tax credit for a surviving spouse. A city or town may adopt a credit equal to at least \$701 and up to \$2000.

Optional credit for combat service (§ 72:28c)

A town or city may adopt an optional tax credit for combat service in an amount from \$50 up to \$500. The credit is subtracted each year from the property tax on the qualifying service member's residential real estate. To qualify for the credit, a person must be a New Hampshire resident engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the U.S. armed forces, called to active duty.

A tax credit for combat service is in lieu of, and not in addition to, the optional veteran's tax credit or the all veterans' tax credit. The service member is eligible for the credit in each tax year in which

the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service.

OTHER

No other relevant provisions were located.

Statutory section 72:29-a amended 2003; § 72:38-a amended 2013; §§ 72:28, 72:29, and 72:32 amended 2016; §§ 72:29 and 72:35 amended 2018; § 72:28-c enacted 2018; § 72:28-b amended 2017.

[N.H. Rev. Stat. §§ 72:28, :28-b, :28-c, :29, :29-a, :32, :35, :38-a \(2018\)](#)

New Hampshire, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Blind residents (§ 72:37)

Up to the \$15,000 of the value of a legally blind individual's residence is exempt. A city or town may exempt any amount it determines to be appropriate to address significant property value increases.

Improvements to assist persons with disabilities (§ 72:37-a)

A resident may be eligible for an exemption for improvements to his or her residence to assist disabled persons. To qualify, the owner must have "made improvements for the purpose of assisting a person with a disability who also resides on such real estate." The exemption amount is determined by deducting the improvements' value from the property's assessed value before determining property taxes. In this context, "person with a disability" is a "person who by reason of a physical defect or infirmity permanently requires the use of special aids to enable him to propel himself." The exemption has no effect on an applicant's eligibility for other exemptions.

Local option exemption for disabled residents (§ 72:37-b)

A city or town may provide that a person eligible for disability benefits under Title II or Title XVI of the federal Social Security Act may receive an exemption in an amount the town or city determines. A person who is eligible on his or her 65th birthday remains eligible for the greater of (a) the amount provided pursuant to 72:37-b or (b) the elderly exemption granted pursuant to § 72:39-b. The exemption applies only to property that is the disabled person's principal abode. A qualified resident must:

- have had, in the preceding calendar year, a net income from all sources of no more than the amount the local government determined, which amount may not be less than \$13,400 for a single person or \$20,400 for married persons;
- own net assets not exceeding the amount the city or town determines, excluding the value of the person's actual residence and the land upon which it is located (up to the greater of two acres or the minimum single family residential lot size), which net asset amount may not be less than \$35,000; and
- have been a New Hampshire resident for at least five years.

Deaf or severely hearing-impaired persons (§ 72:38-b)

Up to \$15,000 or the value of the residential real estate of a deaf person or a person with a severe hearing impairment is exempt. A city or town may exempt any amount it determines appropriate to address significant property value increases. The exemption applies only to property the eligible person occupies as his or her principal place of abode. The applicant must:

- have resided in New Hampshire for at least five consecutive years;
- have had, during the preceding calendar year, a net income of no more than the amount the city or town determines, which may not be less than \$13,400 for a single person or \$20,400 for married persons; and
- own net assets not exceeding the amount the city or town determines, excluding the value of the person's actual residence and the land upon which it is located (up to the greater of two acres or the minimum single family residential lot size), which amount may not be less than \$35,000.

Deductions for insane persons (§ 75:6)

Selectmen may make "such deductions from the appraised value of the property of insane persons as they shall think just and reasonable, whenever it shall appear that the income of their estates is not sufficient to support them."

ELDERLY RESIDENTS

Local option elderly exemption (§ 72:39-b)

A town or city may adopt elderly exemptions for qualified taxpayers granted for a different dollar amount based on the resident's age. A qualified person must:

- have been a New Hampshire resident for at least three consecutive years;
- own the real estate individually or jointly, or, if the real estate is owned by the person's spouse, they must have been married for at least five years;

- have a net income in each applicable age group of not more than the amount the town or city determines, but not less than \$13,400, if single, or, \$20,400, if married; and
- own net assets not exceeding the amount the town or city determines, but no less than \$35,000, excluding the value of the person's residence.

The exemption for any age category must be at least \$5000. The combined net asset amount for married persons applies to a surviving spouse until the surviving spouse transfers the property or remarries.

A qualified person must:

- have resided in New Hampshire for at least three consecutive years before April 1 of the year in which he or she claimed the exemption;
- have had, in the preceding calendar year, a net income of not more than the amount the city or town determines for each age group, which amount may not be less than \$13,400 for a single person or \$20,400 for married persons; and
- own net assets not exceeding the amount the city or town determines, excluding the value of the person's actual residence and the land upon which it is located (up to the greater of two acres or the minimum single family residential lot size), which amount may not be less than \$35,000.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled Veterans (§ 72:36-a)

Homesteads belonging to qualifying disabled veterans are exempt from property taxation. A qualified person must:

- be honorably discharged or separated from military service;
- be "totally and permanently disabled from service connection" and provide satisfactory proof of the service connection;
- be a double amputee, a paraplegic, or blind in both eyes as the result of a service-connected injury; and
- own a specially adapted homestead acquired with the Veterans' Administration's assistance or using proceeds from the sale of a previous homestead acquired with Veterans' Administration's assistance.

The homestead exemption also applies to the veteran's surviving spouse.

OTHER

Solar energy systems (§ 72:62)

A city or town may adopt an exemption for persons owning real property equipped with a qualified solar energy system.

Wind-powered energy systems (§ 72:66)

A city or town may adopt an exemption for persons owning real property equipped with a wind-powered energy system.

Wood-heating energy systems (§ 72:70)

A city or town may adopt an exemption for persons owning real property equipped with a wood-heating energy system.

Statutory section 72:37-a amended 1991; § 72:36-a amended 1993; §§ 72:37, 72:62, 72:66, and 72:70 amended 2003; § 72:38-b enacted 2003; §§ 72:39-a and 72:39-b amended 2006; § 72:37-b amended 2008; history of § 75:6 unknown.

[N.H. Rev. Stat. §§ 72:36-a, :37, :37-a, :37-b, :38-b, :39-a, :39-b, :62, :66, :70; 75:6 \(2018\)](#)

[New Hampshire, Limits on Tax Increases](#)

No relevant provisions were located.

[New Hampshire, Statewide Property Taxes](#)

Every fiscal year the tax commission sets a statewide education tax at a rate sufficient to generate revenue of \$363,000,000 when imposed on all taxable persons and property. The rate is "set to the nearest 1/2 cent."

Statutory section 76:3 amended 2008.

[N.H. Rev. Stat. § 76:3 \(2018\)](#)

[New Jersey](#)

[New Jersey, Assessment Rates](#)

OVERVIEW

New Jersey real property must be assessed according to its true value. The assessment is expressed in terms of the property's taxable value, which is the percentage of true value established by each county board of taxation as the level to be applied uniformly throughout the county. The property must be taxed at a uniform general tax rate within each taxing district. "True value" is the "valuation at current market prices or values, determined in such manner as the director may, in his discretion, select."

The percentage level of a real property's taxable value is expressed as a multiple of 10 percent. No level may be lower than 20 percent or higher than 100 percent of the standard of value.

PROPERTY CLASSIFICATIONS

New Jersey does not have formal property classifications for assessment purposes. However, some property types receive special tax treatment. For example, property in agricultural or horticultural use that is being taxed under the "Farmland Assessment Act of 1964" is valued and assessed as provided by that act.

Statutory section 54:1-35.3 enacted 1954; §§ 54:4-2.25 and 54:4-2.26 enacted 1960; § 54:1-35.40 enacted 1993; § 54:4-1 amended 2004.

[N.J. Stat. §§ 54:1-35.3, -35.40; 54:4-1, -2.25, -2.26 \(2019\)](#)

New Jersey, Credits for Specified Classes

DISABLED RESIDENTS

Deduction for permanently and totally disabled residents (§ 54:4-8.41)

Qualified disabled New Jersey residents are eligible for a tax deduction. To qualify, an individual must:

- be a New Jersey resident;

- be less than 65 years of age and permanently and totally disabled;
- have an annual income that does not exceed specified limits; and
- generally reside in a dwelling house he or she owns.

A resident granted this deduction may receive it in addition to any homestead rebate or credit.

The annual income limitation is \$10,000. The deduction may not exceed \$250.

In this context, "permanently and totally disabled" means "total and permanent inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment, including blindness." A "resident" is a person legally domiciled in New Jersey for the one-year period immediately before October 1 of the pretax year. The surviving spouse of a deceased resident who received this tax deduction, is also entitled to the deduction as long as he or she remains unmarried and resides in the same dwelling house. The deduction applies to a qualified surviving spouse, even if he or she is less than 65 years of age and not permanently and totally disabled, provided the surviving spouse is 55 years of age or older at the other spouse died.

Property tax reimbursements (§ 54:4-8.69)

See **Limits on Tax Increases** for a description of New Jersey's Property Tax Reimbursement program, which reimburses eligible disabled persons, senior citizens, and others for property tax increases.

ELDERLY RESIDENTS

Deduction for elderly residents (§ 54:4-8.41)

Qualified elderly New Jersey residents are eligible for a tax deduction. To qualify, an individual must:

- be a New Jersey resident;
- be at least 65 years of age;
- have an annual income that does not exceed specified limits; or
- generally reside in a dwelling house he or she owns.

A resident granted this deduction may receive it in addition to any homestead rebate or credit. The annual income limitation is \$10,000, and the deduction may not exceed \$250.

In this context, a "resident" is a person legally domiciled in New Jersey for a period of one year immediately before October 1 of the pretax year.

The surviving spouse of a deceased resident who received this real property tax deduction is entitled to the deduction as long as he or she remains unmarried and resides in the same dwelling house. The deduction applies to a surviving spouse, even if he or she is less than 65 years of age and not permanently and totally disabled, provided the surviving spouse is 55 years of age or older at the time the other spouse died.

Property tax reimbursements (§ 54:4-8.69)

See **Limits on Tax Increases** for a description of New Jersey's Property Tax Reimbursement program, which reimburses eligible disabled persons, senior citizens, and others for property tax increases.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' tax deductions (§ 54:4-8.11)

New Jersey provides tax deductions for qualified veterans. A New Jersey citizen and resident who was honorably discharged or released from active service in a time of war (or his or her surviving spouse who has not remarried) is entitled to an annual claim in the amount of \$250.

OTHER

Homestead rebates (§ 54:4-8.59)

A New Jersey resident is allowed a homestead rebate or credit equal to the "amount determined as a percentage of property taxes not in excess of \$10,000 paid by the claimant in that tax year on the claimant's homestead" as follows:

- for a resident taxpayer with a gross income not greater than \$100,000, 20 percent;
- for a resident taxpayer with a gross income greater than \$100,000, but not more than \$150,000, 15 percent; and
- for a resident taxpayer with a gross income greater than \$150,000, but not more than \$250,000, 10 percent.

A resident who is 65 years of age or older or who is allowed a personal deduction as a blind or disabled taxpayer is allowed a homestead rebate or credit equal to the greater of (a) the amount set forth above, or (b) the amount by which the claimant's property taxes on his or her homestead exceed five percent of the claimant's gross income, "but within the appropriate range" as follows:

- for a gross income no greater than \$70,000, the range is \$1200 to \$1000;
- for a gross income greater than \$70,000, but not over \$125,000, the range is \$800 to \$600; and
- for a gross income greater than \$125,000, but not over \$200,000, the range is \$500.

Credit for donations to charitable fund established by local government unit (§ 54:4-66.8)

A local unit (i.e. a municipality, county, or school district) may establish, by ordinance, or resolution, one or more charitable funds for specific public purposes of the local unit. Donations to the funds may be eligible for a property tax credit. The ordinance or resolution must establish an annual credit-eligible donation cap, establishing the maximum amount of credit-eligible moneys the fund may collect and must limit the total amount of money a person or entity may donate through local charitable donations to a particular charitable fund or combination of charitable funds that may qualify for a local property tax credit.

"If a local property owner makes a donation to a local charitable fund that is eligible for a property tax credit, that property owner shall indicate at the time of the donation the specific parcel of property to which the donation shall apply in order for such credit to issue. A donation may be credited to more than one real property in a manner indicated by the local property owner. If credited to more than one real property, the local property owner shall indicate the amount of the donation intended to be applied to each real property." No credit shall issue to any local property owner who owes local property tax or other delinquent municipal charges at the time the donation is made.

The tax collector must apply the credit against the first local property tax bill with respect to the specified local real property that is assessed on or after the fifth business day following receipt of the notification sent pursuant N.J. Stat. § 54:4-66.8(c)(3).

Statutory section 54:4-8.41a enacted 1976; §§ 54:4-8.15, 54:4-8.40, and 54:4-8.41 amended 1989; § 54:4-8.69 amended 1999; § 54:4-8.11 amended 2000; § 54:4-8.59 amended 2007; 54:4-66.8 and 54:4-66.9 enacted 2018.

[N.J. Stat. §§ 54:4-8.11, .15, .40, .41, .41a, .59, .69; -66.8, .9 \(2019\)](#)

New Jersey, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veteran's exemption (§ 54:4-3.30)

New Jersey provides an exemption for real and personal property belonging to qualifying disabled veterans. A New Jersey resident's dwelling house and lot are exempt, if the resident:

- was honorably discharged or released under honorable circumstances from active service, in time of war, from any branch of the United States armed forces; and
- is declared by the United States Veterans Administration to have a specified "service-connected disability."

Generally, a qualifying disability includes a disability from:

- "paraplegia, sarcoidosis, osteochondritis resulting in permanent loss of the use of both legs, or permanent paralysis of both legs and lower parts of the body";
- "hemiplegia and has permanent paralysis of one leg and one arm or either side of the body" that resulted from specified injuries;
- total blindness;
- the amputation of both arms, both legs, both hands, both feet, or the combination of a hand and a foot; or
- another service-connected disability that the Veterans Administration declares to be a total or 100-percent permanent disability.

The surviving spouse of a qualifying veteran is entitled to the same exemption during the "surviving spouse's widowhood or widowerhood." The spouse must remain a New Jersey resident. The exemption continues for the time the surviving spouse is the legal owner of and actually occupies the dwelling house or any other dwelling house he or she later acquires. The exemption also applies to the surviving spouse of a New Jersey resident who died in active service in time of war.

OTHER

Blast or radiation fallout shelters (§ 54:4-3.48)

The value of any blast or radiation fallout shelter erected on residential real property occupied by no more than two families is exempt. The exemption amount equals the extent that the fallout shelter has enhanced the property's value. However, the exemption may not exceed \$1000.

Renewable energy systems (§ 54:4-3.113b)

Property that has been certified as a renewable energy system is exempt. The owner of real property equipped with a certified renewable energy system may claim an annual exemption equal to:

- the real property's assessed value with the renewable energy system included; minus
- the real property's assessed value without the renewable energy system included.

Certified automatic fire suppression systems (§ 54:4-3.131)

A certified automatic fire suppression system is exempt from taxation. The exemption equals "the remainder of the assessed valuation of the real property with the automatic fire suppression system included, minus the assessed valuation of the real property without the automatic fire suppression system."

Abatements for qualified residential property (§ 54:4-3.142)

Certain qualified municipalities may provide for real property tax abatements for qualified residential property. The abatement term is five years. To be eligible for an abatement, the house or unit must be owner-occupied.

Abatements for purchaser of residential property in an urban redevelopment project (§ 54:4-3.143)

When an approved urban redevelopment project includes the construction of qualified residential property, and the project is located in certain qualified municipalities, the urban renewal corporation or association carrying out the project may apply for tax abatements on behalf of prospective purchasers of dwelling units.

Statutory section 54:4-3.48 enacted 1962; §§ 54:4-3.131 and 54:4-3.136 enacted 1983; §§ 54:4-3.142 and 54:4-3.143 enacted 1989; § 54:4-3.30 amended 2007; § 54:4-3.113b enacted 2008.

[N.J. Stat. §§ 54:4-3.30, .48, .113b, .131, .136, .142, .143 \(2019\)](#)

New Jersey, Limits on Tax Increases

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

Phase-in for increases in tax on property in need of rehabilitation (§ 54:1-35.42)

New Jersey statutes note that, although revaluations are necessary to maintain tax equity, they "generally result in shocking, immediate increases in individual property tax bills, which severely strain the financial resources of many property owners, particularly homeowners, and which threaten the stability and viability of long-standing neighborhoods and communities which are often already in need of rehabilitation." Therefore, the state legislature has provided municipalities with the authority to phase-in tax increases in areas determined to be in need of rehabilitation.

Accordingly, a municipality that has undertaken a revaluation may allow revaluation relief abatements for eligible properties, using a revaluation phase-in program. The ordinance must include a list of the area declared in need of rehabilitation. The revaluation relief abatement for eligible property continues for three years and is calculated each year pursuant to the formulas set forth in § 54:1-35.47.

Property tax increase reimbursements for disabled persons and senior citizens (§ 54:4-8.69)

New Jersey offers a property tax program that reimburses eligible disabled persons and senior citizens for property tax increases. The reimbursement amount is the difference between the property taxes due for the "base year" (the first year eligibility requirements were met) and the amount due and paid for the current year. The applicant must meet all eligibility requirements for the base year and for each succeeding year, up to and including the current year, to qualify for the reimbursement.

A resident who receives a homestead benefit or property tax credit or deduction may also receive a property tax reimbursement if he or she meets specified eligibility requirements. However, the total of all property tax relief benefits may not exceed the property taxes paid on the principal residence for that year.

A qualified taxpayer must, for the base year and for each succeeding year, up to and including the year of the current claim:

- be 65 years of age or older or receiving federal Social Security disability benefits;
- have lived in New Jersey continuously for at least the last ten years;
- have owned and lived in his or her home for at least the last three years;
- have paid the full amount of property taxes due for the base year and for each succeeding year, up to and including the current year; and

- meet the income limits for the base year and for each succeeding year, up to and including the current year.

Residents applying for the 2018 reimbursement must have a total annual income of \$89,013 or less.

Statutory section 54:1-35.40 enacted 1993; §§ 54:1-35.42, 54:1-35.47, and 54:4-8.69 amended 1999; § 54:4-8.67 amended 2012.

[N.J. Stat. §§ 54:1-35.40, .42, .47; 54:4-8.67, .69 \(2019\); N.J. Dep't of the Treasury, Div. of Taxation, Property Tax Reimbursement \(Senior Freeze\) 2018 Eligibility Requirements \(last visited Aug. 2, 2019\)](#)

New Jersey, Statewide Property Taxes

No relevant provisions were located.

New Mexico

New Mexico, Assessment Rates

OVERVIEW

Unless a different valuation method is authorized, a property's value for taxation purposes is its market value. "Market value" may be determined by applying the sales of comparable property, by income or cost valuation methods, or by any combination of these methods. The tax ratio is 33 1/3 percent.

PROPERTY CLASSIFICATIONS

New Mexico does not have a formal property classification scheme for assessment purposes. However, property subject to valuation is "classified as either residential property or nonresidential property."

Some types of property are valued using different methods. For example, the value of land used primarily for agricultural purposes is determined "on the basis of the land's capacity to produce agricultural products."

Statutory section 7-37-3 amended 1973; § 7-36-2.1 amended 1995; § 7-36-15 amended 2008; § 7-36-20 amended 2015.

[N.M. Stat. §§ 7-36-2.1, -15, -20; -37-3 \(2019\)](#)

New Mexico, Credits for Specified Classes

DISABLED RESIDENTS

No specifically relevant provisions were located. See **Limits on Tax Increases** for limits on increases in value for single-family dwellings occupied by disabled owners.

ELDERLY RESIDENTS

No specifically relevant provisions were located. See **Limits on Tax Increases** for limits on increases in value for single-family dwellings occupied by owners who are at least 65 years of age.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

New Mexico, Homestead Exemptions

ALL RESIDENTS

Head-of-family exemption (§ 7-37-4)

Up to \$2000 of residential property's taxable value is exempt if the property is owned by the head of a family who is a New Mexico resident or if the property is held in certain grantor trusts by a head of a family who is a New Mexico resident. The exemption is deducted from the property's taxable value to determine its net taxable value.

The "head of a family" is an individual New Mexico resident who is either:

- a married person (only one spouse in a household may qualify);
- a widow or a widower;
- a "head of household furnishing more than one-half the cost of support of any related person";
- a single person (only one person in a household may qualify); or
- a member of a condominium association or similar entity who pays property tax through the association.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' exemption (§ 7-37-5)

A veteran may deduct up to \$4000 from the taxable value of his or her homestead. The veteran's unmarried surviving spouse may also qualify. The exemption is deducted from the property's taxable value to determine its net taxable value.

In this context, a "veteran" is an individual who:

- has been honorably discharged from the United States armed forces; and
- served in the United States armed forces on active duty continuously for 90 days, unless the person served for less than 90 days because of a discharge "brought about by service-connected disablement."

Disabled veteran exemption (§ 7-37-5.1)

In this context, a "disabled veteran" is an individual who:

- has been honorably discharged from the United States armed forces or has received a discharge certificate for civilian service recognized as service in the armed forces; and
- has been determined to have a 100 percent "permanent and total service-connected disability."

A totally disabled veteran's property is exempt from property taxation if the disabled veteran occupies the property as his or her principal residence.

The surviving spouse's property is also exempt from property taxation if:

- the surviving spouse and the disabled veteran were married at the time the veteran died; and
- the surviving spouse continues to occupy the property continuously as his or her principal residence.

Effective for taxable years beginning on or after January 1, 2016, upon the transfer of the principal residence of a disabled veteran or of a surviving spouse of a disabled veteran who was granted a disabled veteran exemption, the disabled veteran or the surviving spouse may choose either:

- to maintain the exemption for that residence for the remainder of the year, even if the residence is transferred during the year; or
- to remove the exemption for that residence and apply it to the disabled veteran's or the disabled veteran's surviving spouse's new principal residence.

OTHER

No other relevant provisions were located.

Section 7-37-4 amended 1993; § 7-37-5 amended 2005; § 7-37-5.1 amended 2015.

[N.M. Stat. §§ 7-37-4, -5, -5.1 \(2019\)](#)

New Mexico, Limits on Tax Increases

GENERAL LIMITS

Limits on increases in residential property valuations

For the 2001 and subsequent tax years, a property's value in any tax year may not exceed the higher of:

- 103 percent of its value in the previous tax year; or
- 106.1 percent of its value in the tax year two years before the tax year in which the property is being valued.

This limit on value increases does not apply to:

- a residential property in the first tax year that it is valued for property taxation purposes;
- physical improvements, except for solar energy system installations, made during the year immediately before the tax year or omitted in a prior tax year; or

- valuation of a residential property in a tax year in which a change of ownership occurred or the property's use or zoning changed.

This provision does not apply to any "residential property for any tax year in which the property is subject to the valuation limitation" set forth in § 7-36-21.3.

Tax rate limits

New Mexico law also sets limits on property tax rates that are related to the previous year's rates. For example, neither the department of finance nor any other entity authorized to set or impose a rate or assessment generally may "set a rate or impose a tax or assessment that will produce revenue . . . in excess of the sum of a dollar amount derived by multiplying the appropriate growth control factor by the revenue due from the imposition on residential or nonresidential property, as appropriate, for the prior property tax year." Additional factors determine the final calculation. See § 7-37-7.1 and § 7-37-7 for additional details regarding tax rate limits.

LIMITS FOR SPECIFIED CLASSES

Limits for elderly or disabled, owners (§ 7-36-21.3)

For 2020 and subsequent tax years, the valuation for property taxation purposes of a single-family dwelling owned and occupied by a person who is sixty-five years of age or older or disabled and whose modified gross income for the prior taxable year did not exceed the greater of \$35,000, or that amount as annually adjusted for inflation, shall not be greater than the valuation of the property for property taxation purposes in the:

- tax year in which the owner's sixty-fifth birthday occurs, if the owner owns and occupies that property; or
- tax year following the tax year in which an owner who is 65 years of age or older first owns and occupies the property.

This value limitation does not apply to:

- a change in value resulting from physical improvements to the property;
- a change in value resulting from a change in the property's permitted use or zoning; or
- a residential property in the first tax year that it is valued for property taxation purposes.

In this context, "disabled" means a person who:

- has been "determined to be blind or permanently disabled with medical improvement not expected" for purposes of the Social Security Act; or
- is determined to have a permanent total disability pursuant to the Workers' Compensation Act.

Section 7-37-7.1 amended 1994; § 7-36-21.2 amended 2010; § 7-36-21.3 amended 2019.

[N.M. Stat. §§ 7-36-21.2, -21.3; -37-7.1 \(2019\)](#)

New Mexico, Statewide Property Taxes

No generally relevant provisions were located.

However, the state's statutes provide for certain taxes. For example, effective March 10, 2014, the state's "2014 Capital Projects General Obligation Bond Act" provides for a tax on all property in the state subject to property taxation for state purposes to pay the bonds issued and sold pursuant to the act.

Section enacted 2014.

[2014 N.M. Laws ch. 65 \(S.B. 53\), § 7](#)

New York

New York, Assessment Rates

OVERVIEW

New York law generally provides that all property within a municipality must be assessed at a uniform percent of market value. Assessment ratios vary.

Special provisions apply to the assessment of property damaged by the storm that occurred on October 29-30, 2012 (Hurricane Sandy). See § 1805-a for provisions related to property in a city with a population of one million or more, and § 1805-b for provisions related to property in a special assessing unit that is not a city.

PROPERTY CLASSIFICATIONS

New York does not have formal property classifications for assessment purposes.

Statutory section 305 enacted 1981; §§ 1805-a and 1805-b enacted 2015.

N.Y. Real Prop. Tax Law §§ 305, 1805-a, 1805-b (2018)

New York, Credits for Specified Classes

No relevant provisions were located.

Note that New York law provides for a partial property tax abatement for certain rebuilt real property seriously damaged by the severe storm that occurred on October 29-30, 2012 (Hurricane Sandy), in a city with a population of one million or more.

Statutory section enacted 2014.

N.Y. Real Prop. Tax Law § 467-h (2018)

New York, Homestead Exemptions

ALL RESIDENTS

Basic STAR exemption (§ 425)

New York provides a basic school tax relief (STAR) exemption of up to \$30,000 of a homestead's assessed value. (There are two variations of the exemption: the basic STAR exemption and the enhanced STAR exemption for senior citizens. See ELDERLY RESIDENTS below for details regarding the enhanced STAR exemption.)

The basic exemption for each local area is determined annually by multiplying the "base figure" by any local "sales price differential factor," and multiplying that product by the assessing unit's "equalization factor." For the 2009-2010 school year and after, the exemption's base figure is \$30,000.

To qualify for the basic STAR exemption, the property must be a one- to three-family residence, a farm dwelling, or residential property held in condominium or cooperative ownership form. The property must also be the owner's primary residence. For the final assessment rolls to be used to levy taxes for the 2011-2012 school year and after, the parcel's "affiliated income" may be no greater than \$500,000. In this context, "affiliated income" means the combined income of all owners (and their spouses) who resided primarily on the property.

A property owner who wishes to give up his or her claim to an exemption may renounce the exemption pursuant to the procedure set forth in § 496. Effective June 1, 2016, if the applicant is renouncing a STAR exemption in order to qualify for the personal income tax credit authorized by N.Y. Tax Law § 606(eee) and no other exemptions are being renounced on the same application, no processing fee applies.

Effective June 1, 2016, the STAR exemption is transitioning from a homestead exemption to an income tax credit. A new subsection added to § 425 provides that beginning with the assessment rolls used to levy school district taxes for the 2016-2017 school year, no application for a STAR exemption may be filed or approved unless:

- at least one of the applicants held title to the property on the taxable status date of the assessment roll that was used to levy school district taxes for the 2015-2016 school year; and
- the property was granted an exemption on that assessment roll.

If an application does not meet this requirement, the assessor must notify the applicant that he or she is required by law to deny the application, but that the applicant may instead claim the personal income tax credit authorized by N.Y. Tax Law § 606(eee), if eligible. If the owners of a parcel that is receiving the STAR exemption want to claim the personal income tax credit instead, they all must renounce the exemption and pay any required taxes, interest and penalties, on or before December 31 of the taxable year for which they want to claim the credit.

DISABLED RESIDENTS

Physically disabled persons (§ 459)

A local governing body or school district may provide an exemption for certain improvements for physically disabled residents. The law or resolution may provide that an improvement to real property used solely as a one- to three-family residence is exempt from taxation to the extent of any value increase attributable to an improvement used to facilitate the property's use and accessibility by:

- a resident owner who is physically disabled; or
- a member of the resident owner's household who is physically disabled, if the disabled member resides in the real property.

To qualify as "physically disabled," the individual must submit a certified statement from a licensed physician that states that "the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities." An individual who has obtained a

certificate from the state commission for the blind stating that he or she is legally blind may submit that certificate.

Physically disabled crime victims (§ 459-b)

If a resident of real property used solely as a one- to three-family residence is a victim of a crime or a good Samaritan and was physically disabled as a result of the crime, a real property improvement is exempt "to the extent of any increase in value attributable to such improvement if such improvement is used primarily for the purpose of facilitating and accommodating" the real property's use and accessibility.

To qualify as a physically disabled crime victim or a good Samaritan, an individual must submit a certified statement from a licensed physician stating that the individual has "a permanent physical impairment which substantially limits one or more of such individual's major life activities." Certain blind individuals who have obtained a certificate from the state commission for the blind may submit other specified documents to prove their qualification. The individual must also submit documentation that "tend[s] to substantiate that a physical disability was inflicted" as the result of a crime.

Persons with disabilities and limited incomes (§ 459-c)

Real property owned by certain persons with disabilities and whose income is "limited by reason of such disability" is exempt from taxation by a municipal corporation to the extent of 50 percent of the assessed value. After a public hearing, a county, city, town, village, or certain school districts may grant this exemption to qualified individuals. A local law may increase the maximum income eligibility level to the extent provided in the schedule set forth in § 459-c. In this context, a person with a disability is one with "a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities" and who is certified disabled under specified programs.

This exemption is computed after all other partial exemptions, excluding the STAR exemption, have been subtracted from the total amount assessed. No parcel may receive an exemption for the same municipal tax purpose pursuant to both § 459-c and § 467. The exemption from taxation for school purposes is generally not granted to real property where a child resides if that child attends a public elementary or secondary school. However, the school district may provide for such exemption, if it conditions the exemption on "satisfactory proof that the child was not brought into the residence . . . for the purpose of attending a particular school within the district."

No exemption is granted:

- if the owners' combined income for the income tax year immediately preceding the application date exceeds \$3000, or another sum not less than \$3000 nor more than \$29,000, beginning July 1, 2009;
- unless the property is used exclusively for residential purposes (if a portion is not used exclusively for residential purposes, only the residential portion is entitled to the exemption); and
- unless the real property is the legal residence of and is occupied by the disabled person. This requirement does not apply if the disabled person is "absent from the residence while receiving health-related care as an inpatient of a residential health care facility."

ELDERLY RESIDENTS

Enhanced STAR exemption (§ 425(4))

New York offers an enhanced STAR exemption for certain elderly residents. A qualifying resident may have an exemption from school taxes of up to \$56,800 of the property's assessed value for the 2008-2009 school year. The exemption amount is adjusted annually for inflation.

The enhanced exemption for property owned by senior citizens is provided if all of the following requirements are satisfied:

- all of the owners must be at least 65 years of age or older, unless property is owned by a husband and wife or by siblings, in which case one of the owners must be at least 65 years of age and the property must serve as that owner's primary residence; and
- all owners' (and their spouses') combined income do not exceed the specified applicable income standard.

The exemption is not rescinded solely because of an older spouse's death, as long as the surviving spouse is at least 62 years of age.

For final assessment rolls completed in 2003, the income standard, based on the income for the income tax year ending in 2001, was \$60,000, increased by the cost-of-living-adjustment percentage for 2001. For final assessment rolls completed in each following year, the applicable income tax year, cost-of-living-adjustment percentage, and applicable increase percentages are all "advanced by one year." The new income standard is the previous income standard increased by the new cost-of-living-adjustment percentage.

As of March 31, 2014, if a senior citizen, as a result of his or her spouse's death, experiences a decrease in income such that he or she would qualify for the enhanced exemption if "his or her eligibility were based upon his or her income for the income tax year immediately subsequent to the income tax year that would otherwise apply," then the senior citizen's eligibility for the enhanced exemption is determined based upon his or her income for that later income tax year, provided certain other conditions are met. In no case may an income standard decrease from one assessment roll to the next.

For the 2008-2009 school year the base figure for the enhanced STAR exemption was \$56,800. For the 2009-2010 school year and later, the base figure for the enhanced STAR exemption equals the previous year's base figure multiplied by the percentage increase in the consumer price index for urban wage earners and clerical workers.

This exemption may be granted if an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, provided that during the confinement the property is not occupied by anyone other than the spouse or a co-owner.

Local option exemption for the elderly (§ 467)

New York allows each county, city, town, village, or school district to offer an exemption from municipal taxes of up to 50 percent of the property's assessed value. The law permits each local government entity to set the maximum income limit at any figure between \$3000 and \$29,000.

Local entities may also grant a lesser exemption to senior citizens whose incomes exceed other specified limits. A qualified person must be 65 years of age or over.

This exemption is computed after all other partial exemptions, excluding the STAR exemption, have been subtracted from the total amount assessed.

This real property tax exemption is not rescinded solely because of an older spouse's death, as long as the surviving spouse is at least 62 years of age. Exemption from taxation for school purposes is not granted for real property where a child resides if that child attends a public elementary or secondary school, unless the school board provides for such exemption. The resolution must condition the exemption on satisfactory proof that the child was not brought into the residence for the purpose of attending a particular school within the district.

To qualify for this exemption, the claimant must meet the following conditions:

- the owners' combined income for the income tax year immediately preceding the application date may not exceed \$3000, or such other sum not less than \$3000 nor more than \$29,000, beginning July 1, 2009;
- the property's title must have been vested in the owner for at least 12 consecutive months before the application date, subject to certain exceptions;
- the property must be used exclusively for residential purposes (any portion not used exclusively for residential purposes is subject to taxation and only the remaining portion is entitled to the exemption); and
- the owner must occupy the real property as his or her legal residence. This requirement does not apply if (a) an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility or (b) in certain situations involving divorce, legal separation, or abandonment, if the person remaining on the real property is 62 years of age or over.

Local option exemption for longtime senior resident (§ 467-k)

Any city with a population greater than 250,000 and less than 300,000 may adopt a local law to grant a senior citizen longtime resident exemption. Once a city has adopted such a law, the county government in which such city is located may also enact such a local law. To qualify for the exemption:

- the property must be one-, two- or three-family residential property located within a census tract that has a median income not exceeding \$16,056 according to 2010 census;
- the property must be the primary residence of one or more of the owners, all of whom are at least 65 years old, or if the property is owned by husband and wife or by siblings, one of

the owners must be at least 65;

- one or more of the owners must have owned and resided in the property for no fewer than 25 consecutive years; and
- the total household income may not exceed \$30,000 for the latest preceding income tax year prior to application for such exemption.

A senior citizen longtime resident is exempt from taxation and special ad valorem levies for every year in which the property's current assessment exceeds the "base assessment," meaning the assessment that appeared on the assessment roll immediately preceding the first year in which an exemption was granted.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' exemption (§ 458)

New York provides certain honorably discharged veterans of specified wars an exemption of up to:

- \$5000 until July 1, 2015; and
- \$7500 as of July 1, 2015.

The exemption applies to general municipal taxes, but the governing body of a school district in which such property is located or, in the case of a city with a population of one million or more, the local legislative body, may, after public hearings, adopt a local law, ordinance or resolution providing for an exemption for local school purposes..

The state also offers seriously disabled veterans an additional exemption. The primary residence of any seriously disabled veteran who is eligible for federal assistance or who has received federal assistance and has applied it toward acquiring or modifying a "suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability" is "fully exempt from taxation and special district charges and assessments and special ad valorem levies." The same exemption applies to the housing unit owned by such veteran's surviving spouse who has not remarried.

Instead of the above exemptions, the owner may apply for an exemption pursuant to § 458-a or § 458-b.

Veterans' alternative exemption (§ 458-a)

A veteran may choose the exemption contained in § 458-a instead of the exemptions provided by § 458 or § 458-b. To qualify, the property must be the primary residence of the veteran or the veteran's surviving spouse who has not remarried. This requirement does not apply if the veteran or his or her surviving spouse are absent because of medical reasons or institutionalization.

Pursuant to this option, certain specified veterans' qualifying residential real property is exempt from taxation to the extent of 15 percent of the property's assessed value. The exemption may not exceed the lesser of (a) \$12,000, or (b) \$12,000 multiplied by the assessing unit's latest state equalization rate.

The qualifying residential real property of certain veterans, such as those who served in "a combat theatre or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal," is also exempt from taxation to the extent of 10 percent of the property's assessed value. The exemption may not exceed the lesser of (a) \$8000, or (b) \$8000 multiplied by the assessing unit's latest state equalization rate.

In addition to the above exemptions, if the veteran received a compensation rating because of a service-connected disability, qualifying residential real property is exempt from taxation to the extent the property's assessed value multiplied by 50 percent of the veteran's disability rating. This exemption may not exceed the lesser of (a) \$40,000 or (b) \$40,000 times the assessing unit's latest state equalization rate. In this context, a person who served in the active service during a period of war and who died in service of a service-connected disability is deemed to have been assigned a compensation rating of 100 percent.

This exemption applies to county, city, town, village, and school district taxation if the school district's governing body, after public hearings, adopts a resolution providing for the exemption.

A county, city, town, village, or school district may adopt a local law to include a Gold Star Parent or members of the military reserves called to active duty during the 1970 postal strike ("Operation Graphic Hand") within the definition of "qualified owner" for some of the above exemptions. It may also adopt a local law to reduce the maximum allowed exemption to the amounts provided by statute.

Exemption for Cold War veterans (§ 458-b)

In this context, a "Cold War veteran" is a person who served on active duty in the United States armed forces between September 2, 1945, to December 26, 1991, and who was discharged or released under honorable conditions. To qualify:

- the owner must be a Cold War veteran, his or her spouse, or his or her surviving spouse who has not remarried;
- a qualified owner must own the property and use it exclusively for residential purposes (if a portion is not used exclusively for residential purposes, only the portion used exclusively for residential purposes receives the exemption); and
- the property must be the claimant's primary residence, unless he or she is absent from the property due to medical reasons or institutionalization.

A local governmental entity may provide that qualifying residential real property is exempt from taxation to the extent of either:

- 10 percent of its assessed value, provided the exemption may not exceed the lesser of (a) \$8000 or (b) \$8000 times the latest state equalization rate; or
- 15 percent of the property's assessed value, provided the exemption may not exceed the lesser of (a) \$12,000 or (b) \$12,000 times the assessing unit's latest state equalization rate.

In addition to the above exemption, if the Cold War veteran received a compensation rating because of a service-connected disability, the qualifying residential real property is exempt from taxation to "the extent of the product of the assessed value of such property, multiplied by fifty percent of the Cold War veteran disability rating." The exemption may not exceed the lesser of (a) \$40,000 or (b) \$40,000 multiplied by the assessing unit's latest state equalization rate.

This exemption is applicable to county, city, town, and village taxes, but not to taxes levied for school purposes. If a Cold War veteran receives the exemption under § 458 or § 458-a, he or she is not eligible for this exemption. The exemption provided by § 458-b(a) is granted for a ten-year period; however a local governmental unit may adopt a local law or resolution providing that the exemption shall apply to qualifying owners of qualifying real property for as long as they remain qualifying owners, without regard to such ten-year limitation.

A local jurisdiction may adopt a local law to reduce the maximum allowed exemption to the amounts provided by statute.

OTHER

Certain private dwellings (§ 421-b)

Within a city with a population of one million or more, private dwellings to be occupied as a residence for the first time and existing private dwellings previously "occupied, reconstructed or improved to the extent of at least forty percent of their assessed valuation without the improvement" are exempt from all local and municipal taxes, other than assessments, during a specified period. The exemption generally applies as follows during the exemption period:

- a two-year period of complete exemption; followed by
- a one-year period of exemption from 75 percent of the taxes; followed by
- a one-year exemption from 62.5 percent of the taxes; followed by
- a one-year exemption from 50 percent of the taxes; followed by
- a one-year exemption from 37.5 percent of the taxes; followed by
- a one-year exemption from 25 percent of the taxes; and followed by

- a one-year exemption from 12.5 percent of the taxes.

The "tax lot (land and improvements)" is at all times subject to local and municipal taxes.

Capital improvements to residential buildings (§ 421-f and § 421-h)

A local law may provide that residential buildings that are reconstructed, altered, or improved are exempt from taxation and special ad valorem levies to the extent provided. The buildings generally may be exempt for a period of one year and to the extent of 100 percent of the assessed value increase attributable to the reconstruction, alteration or improvement. Additional exemptions may apply for up to seven additional years.

Other similar provisions exist. For example, a city with a population of more than 140,000 but less than 150,000 may exempt 100 percent of the increase in assessed value of certain residential buildings reconstructed, altered, or improved. The exemption must be limited to \$40,000 in increased market value, or such other lesser sum provided by local law or resolution.

Historic property (§ 444-a)

A county, city, town, village, or school district may grant an exemption for certain historic property. Historic property is exempt from taxation to the extent of any increase in value attributable to the alteration or rehabilitation pursuant to a schedule set forth in § 444-a(2). That schedule generally provides a 10-year sliding exemption, with the first five years qualifying for a 100-percent exemption, and the next four years qualifying for decreasing percentages, until the tenth year receives a 0-percent exemption. The alterations or rehabilitation must meet specified requirements.

Exemption for first-time homebuyers of newly constructed homes (§ 457)

New York law provides for a local option exemption for qualified first-time homebuyers. Certain newly constructed primary residential property purchased by one or more persons, each of whom is a qualified first-time homebuyer, is exempt from taxes levied by a county, city, town, village, or school district, provided the local governing body has adopted a local law providing for the exemption. The exemption may not exceed five years, and the exemption percentage ranges from 50 percent in year one to 10 percent in year five.

A first-time homebuyer does not qualify for this exemption if the household income exceeds "income limits defined by the state of New York mortgage agency low interest rate mortgage program in the non-target, one and two person household category for the county where such property is located and in effect on the contract date for the purchase and sale of such property." A maximum eligible sales price also applies.

In this context, a "first-time homebuyer" is a person who "has not owned a primary residential property and is not married to a person who has owned a residential property during the three-year period prior to his or her purchase of the primary residential property, and who does not own a vacation or investment home."

Volunteer firemen (§ 466 and others)

New York law provides that a village may provide that the real property owned by a volunteer member of the village fire department is exempt from taxation for village purposes to the extent of \$500. See §§ 466-A through 466-J for additional exemption provisions related to volunteer firefighters and volunteer ambulance workers in certain counties.

Spouses of volunteer firefighters or volunteer ambulance workers killed in line of duty (§ 466-f and § 466-h)

New York law provides that local laws may continue any exemption claimed under the volunteer fireman statutes to a deceased enrolled member's spouse who has not remarried. The member must have been killed in the line of duty. Certain other conditions must be met.

Living quarters for parent or grandparent (§ 469)

A county, city, town, village, or school district may provide an exemption "to the extent of any increase in assessed value of residential property resulting from the construction or reconstruction of such property for the purpose of providing living quarters for a parent or grandparent." The parent or grandparent must be 62 years of age or older. The exemption may not exceed the lesser of:

- the increase in assessed value resulting from the construction or reconstruction;
- 20 percent of the improved property's total assessed value; or
- 20 percent of the median sale price of residential property as reported in the most recent sales statistical summary for the applicable county.

The residential property must be the owner's principal place of residence.

Solar or wind energy systems (§ 487)

Real property that includes an approved solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment and electric energy storage system receives a tax exemption. The exemption amount generally equals the increase in the property's value "by reason of the inclusion of" such systems. The exemption applies for a 15-year period and only to solar or wind energy systems or farm waste energy systems that:

- solar or wind energy systems or farm waste energy systems that exist or are constructed before July 1, 1988, or are constructed after January 1, 1991, and before January 1, 2025; and
- micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, or electric energy storage equipment and electric energy storage systems constructed subsequent to January 1, 2018.

Effective June 30, 2016, this exemption does not apply to a structure that satisfies the requirements for exemption under § 483e (regarding anaerobic digestion facilities).

Conservation improvements (§ 487-a)

Insulation and other energy conservation measures added to certain qualified one- to four-family homes, are exempt from real property taxes to the "extent of any increase in value of such homes

by reason of such addition." A qualified conservation measure is one that qualifies for financing under a home conservation plan or any conservation-related state or federal tax credit or deduction.

New qualified residential property exemption (§ 485-o)

The construction of qualified new residential structures or the total rehabilitation of qualified vacant residential structures determined to be unoccupied hazards that was started on or after January 1, 2013, in cities with a population of not less than 130,000 and not more than 160,000 (based on the 2010 federal census) may be exempt from city and school taxation according to the schedule set forth by statute.

Residential redevelopment inhibited property exemption (§ 485-r)

A city may, by local law, provide for the exemption of certain residential redevelopment inhibited property from taxation. A city may designate any property within the city boundaries as a redevelopment inhibited property if one or more of the following conditions are met:

- the city has acquired title to the property pursuant to article 19-A of the real property actions and proceedings law;
- the property has been continuously vacant for a period of at least three years;
- the city has acquired title to the property by foreclosure for unpaid taxes; or
- the property has outstanding zoning, housing, or uniform code violations and the cost of remedying the violations exceeds the property's value.

Upon the adoption of such a local law, redevelopment inhibited property is exempt from taxation and special ad valorem levies to the extent of any increase in value attributable to demolition, alteration, rehabilitation, or remediation pursuant to specified statutory requirements.

"Redevelopment inhibited property" is "a residential property that has been neglected or abandoned because of the local economic conditions and/or conditions on the property that inhibit

such property from being redeveloped by the private sector." It does not include undeveloped land.

Owner Occupied Residential Property

Effective June 25, 2017, a municipality with a population of between 31,140 and 31,150 may adopt a local law providing for an exemption from property tax for owner-occupied residences that are either new construction on a parcel on which the previous structure was demolished, or that are previously vacant properties that have been rehabilitated, modernized, or otherwise improved.

Statutory section 466 enacted 1958; § 466-f enacted 2005; § 466-h enacted 2006; § 485-t enacted 2017; § 487-a amended 1981; §§ 421-b, 421-f, 421-h, 444-a, and 469 amended 2010; §§ 459 and 459-b amended 2013; § 485-o enacted 2013; § 458 amended 2015; § 485-r enacted 2015; § 496 amended 2016; §§ 425, 457, 458-a, 458-b 459-c, 467, 487 amended 2017; § 467-k enacted 2018.

N.Y. Real Prop. Tax Law §§ 421-b, 421-f, 421-h (the second one), 425, 444-a, 457, 458, 458-a, 458-b, 459, 459-b, 459-c, 466, 466-f (the fifth one), 466-h, 467, 467-k. 469, 485-o, 485-r, 485-t, 487, 487-a, 496 (2018)

New York, Limits on Tax Increases

GENERAL LIMITS

New York's property tax limits are subject to many conditions and exceptions. Generally, an assessor of any special assessing unit may not increase the assessment of any class one parcel:

- by more than six percent in any one year; and
- by more than 20 percent in any five-year period.

For class two parcels classified in class two that have fewer than 11 residential units, the assessor may not increase the assessment:

- by more than eight percent in one year; and
- by more than 30 percent in any five-year period.

If the assessment appearing on an assessment roll completed on or after January 1, 1982, for a parcel not included in the above limits (other than a parcel classified in class three) is greater than the assessment on the previous year's assessment roll, the assessor must determine a transition assessment for such parcel for the first assessment roll. The assessment increase is phased in over a five-year period as follows: 20 percent in the first year; 40 percent in the second year; 60 percent in the third year; 80 percent in the fourth year; and 100 percent in the fifth year.

A special assessing unit contained within a city, beginning with the 2005 assessment roll, may not increase the assessment of any existing class-two property that has fewer than 11 units as follows:

with respect to any increase in value attributable to additions to or improvements of such property that were not reflected on the assessment roll for a previous year, by more than one-third of the amount that such assessment would increase, in the absence of this subdivision [§ 1805(6)], with respect to any increase in value attributable to additions to or improvements of such property that were not reflected on the assessment roll for a previous year.

LIMITS ON SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2010.

N.Y. Real Prop. Tax Law § 1805 (2018)

[New York, Statewide Property Taxes](#)

No relevant provisions were located.

North Carolina

North Carolina, Assessment Rates

OVERVIEW

North Carolina assesses and values real property at its true value. In this context, "true value" means "market value," which is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

PROPERTY CLASSIFICATIONS

North Carolina does not have formal real property classifications. However, certain property types receive special treatment for tax purposes. For example,

- historic property is assessed at 50 percent of its true value;
- agricultural, horticultural, and woodland property is assessed according to its value in its "current use as agricultural land, horticultural land, or forestland, based solely on its ability to produce income and assuming an average level of management";
- wildlife conservation land is appraised, assessed, and taxed as if it were agricultural land;
- low-income housing property is appraised, assessed, and taxed using the income approach, taking into consideration applicable rent restrictions; and
- effective for taxable years beginning on or after July 1, 2011, through years beginning on or after July 1, 2021, certain real property that lies within a transportation corridor is taxable at 50 percent of its appraised value.

Real property held for sale (§ 105-277.02)

Certain real property held for sale is classified for taxation at a reduced valuation effective for taxes imposed for taxable years beginning on or after July 1, 2016, and applicable to improvements made on or after July, 1, 2015.

Residential real property held for sale by a builder is designated a special class of property. Any increase in value "attributable to subdivision of, improvements other than buildings, or the construction of either a new single-family residence or a duplex" on the property by a builder is excluded from taxation as long as the builder continues to hold the property for sale. This exclusion may not extend for more than three years from the time the improved property was "first subject to being listed for taxation by the builder."

Commercial real property held for sale by a builder is also designated a special class of property. Any increase in value of this classified property attributable to subdivision of or other improvements made to the property by the builder is excluded from taxation as long as the builder continues to hold the property for sale. This exclusion ends at the earlier of the following:

- five years from the time the improved property was "first subject to being listed for taxation by the builder";
- the issuance of a building permit; or
- the sale of the property.

The builder must apply for these exclusions annually.

Statutory section 105-283 amended 1977; § 105-277.16 amended 2008; § 105-277.15 amended 2018; § 105-278 amended 2010; § 105-277.9A enacted 2011; § 105-277.2 amended 2015; § 105-277.4 amended 2016; § 277.3 amended 2017; § 105-277.02 enacted 2019.

[N.C. Gen. Stats. §§ 105-277.02](#) (as amended by [N.C. Sess. Laws 2019-123](#)), [.2](#), [.3](#), [.4](#), [.9A](#), [.15](#), [.16](#); -
[278](#); [-283 \(2018\)](#)

North Carolina, Credits for Specified Classes

DISABLED RESIDENTS

Property tax homestead circuit breaker

A qualifying disabled owner's permanent residence is eligible for a homestead circuit breaker. As of the January 1 preceding the taxable year for which a qualified owner claims this benefit, he or she must:

- have an income for the preceding calendar year of not more than 150 percent of the specified income eligibility limits;
- have owned and occupied the property as a permanent residence for at least five consecutive years;
- be totally and permanently disabled; and
- be a North Carolina resident.

In this context, "specified income eligibility limits" equals, for the taxable year beginning on July 1, 2008, \$25,000, as adjusted by a cost-of-living factor.

A permanent residence owned and occupied by a husband and wife is entitled to the full property tax homestead circuit breaker, even if only one of them meets the occupancy and ownership requirements and the age or disability requirements. If two or more persons other than husband and wife occupy the residence, no property tax homestead circuit breaker is allowed unless all of the owners qualify.

A qualifying owner may defer that portion of the tax on his or her permanent residence that "exceeds the percentage of the qualifying owner's income" as follows:

- for income up to the income eligibility limit, the amount that exceeds four percent; and
- for income over the income eligibility limit and up to 150 percent of the income eligibility limit, the amount that exceeds 5 percent.

The difference between the taxes due and the taxes that would have been payable are a lien on the real property. The deferred taxes for the preceding three fiscal years are due and payable when the property loses its eligibility for deferral because of a disqualifying event. The following are disqualifying events:

- the owner transfers the residence, unless as part of a divorce proceeding and the spouse occupies the property as his or her permanent residence;
- the owner dies, unless his or her share passes to a co-owner or to his or her spouse and that individual occupies the property as his or her permanent residence; or
- the owner ceases to use the property as a permanent residence.

ELDERLY RESIDENTS

Property tax homestead circuit breaker (§ 105-277.1B)

A permanent a qualifying elderly resident owns and occupies is eligible for a homestead circuit breaker. To qualify, the owner, as of the January 1 preceding the taxable year for which he or she claims the benefit, must:

- have an income for the preceding calendar year of not more than 150 percent of the specified income eligibility limits;
- have owned and occupied the property as a permanent residence for at least five consecutive years;
- be at least 65 years of age; and
- be a North Carolina resident.

In this context, "specified income eligibility limits" equals, for the taxable year beginning on July 1, 2008, \$25,000, as adjusted by a cost-of-living factor.

A permanent residence owned and occupied by a husband and wife is entitled to the full property tax homestead circuit breaker, even if only one of them meets the occupancy and ownership requirements and the age or disability requirements. If two or more persons other than husband and wife occupy the residence, no property tax homestead circuit breaker is allowed unless all of the owners qualify.

A qualifying owner may defer the portion of tax on his or her permanent residence that "exceeds the percentage of the qualifying owner's income" as follows:

- for income up to the income eligibility limit, the amount that exceeds four percent; and
- for income over the income eligibility limit and up to 150 percent of the income eligibility limit, the amount that exceeds 5 percent.

The difference between the taxes due and the taxes that would have been payable are a lien on the real property. The deferred taxes for the preceding three fiscal years are due and payable when the property loses its eligibility for deferral because of a disqualifying event. The following are disqualifying events:

- the owner transfers the residence, unless as part of a divorce proceeding and the spouse occupies the property as his or her permanent residence;
- the owner dies, unless his or her share passes to a co-owner or to his or her spouse and that individual occupies the property as his or her permanent residence; or
- the owner ceases to use the property as a permanent residence.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Contractor's tax deferral (§ 105-277.1D)

Effective for taxes imposed for tax years beginning on or after July 1, 2010, a residence "constructed by a builder and owned by the builder or a business entity of which the builder is a member," is eligible for a tax deferral. In this context, a "residence" is "an improvement, other than remodeling, renovating, rehabilitating, or refinishing, by a builder to real property":

- that is intended to be sold and used as an individual's residence;

- that is unoccupied; and
- for which a certificate of occupancy has been issued.

The owner may defer the taxes that represents the property's increased value attributable solely to the builder's construction of a residence on the property. That difference is a lien on the real property, due and payable when the property loses its eligibility because of a disqualifying event, which occurs at the earliest of:

- when the owner transfers the residence;
- when the "residence is occupied by the owner or by someone other than the owner with the owner's consent";
- five years from the time the improved property was first "subject to being listed for taxation"; or
- three years from the time the improved property first received the property tax benefit.

Statutory sections 105-277.1 and 105-277.1B amended 2009; § 105-277.1D amended 2010.

[**N.C. Gen. Stat. §§ 105-277.1, .1B, .1D \(2018\)**](#)

North Carolina, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Disabled residents' property tax homestead exclusion (§ 105-277.1)

A permanent residence owned and occupied by a qualifying owner is eligible to have an amount of its appraised value excluded from taxation. The exclusion amount is the greater of:

- \$25,000; or
- 50 percent of the appraised value.

An owner who receives this exclusion may not receive other property tax relief.

A qualifying disabled owner, as of the January 1 preceding the taxable year for which the benefit is claimed, must:

- be totally and permanently disabled;
- have an income for the preceding calendar year of not more than the income eligibility limit; and
- be a North Carolina resident.

An owner who otherwise qualifies does not lose this exclusion because of a temporary absence arising from health issues or because of an extended absence while confined to a rest home or nursing home. However, the residence must be unoccupied or occupied by the owner's spouse or other dependent.

In this context, "specified income eligibility limits" equals, for the taxable year beginning on July 1, 2008, \$25,000, as adjusted by a cost-of-living factor.

A person is "totally and permanently disabled" if he or she has "a physical or mental impairment that substantially precludes him or her from obtaining gainful employment and appears reasonably certain to continue without substantial improvement throughout his or her life."

A permanent residence owned and occupied by a husband and wife is entitled to the full exclusion, even if only one of them meets the disability requirement.

ELDERLY RESIDENTS

Elderly residents' property tax homestead exclusion (§ 105-277.1)

A permanent residence owned and occupied by a qualifying owner is eligible to have an amount of its appraised value excluded from taxation. The exclusion amount is the greater of:

- \$25,000; or
- 50 percent the appraised value.

An owner who receives this exclusion may not receive other property tax relief.

A qualifying elderly owner, as of the January 1 preceding the taxable year for which the benefit is claimed, must:

- be at least 65 years of age;
- have an income for the preceding calendar year of not more than the income eligibility limit; and

- be a North Carolina resident.

An owner who otherwise qualifies does not lose this exclusion because of a temporary absence arising from health issues, or because of an extended absence while confined to a rest home or nursing home. However, the residence must be unoccupied or occupied by the owner's spouse or other dependent.

In this context, "specified income eligibility limit" equals, for the taxable year beginning on July 1, 2008, \$25,000, as adjusted by a cost-of-living factor.

A permanent residence owned and occupied by a husband and wife is entitled to the full exclusion, even if only one of them meets the age requirement.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' property exclusion (§ 105-275(21))--Repealed

N.C. Gen. Stat. § 105-275(21), which previously provided that the first \$38,000 in assessed value of a qualified disabled veteran's residence was exempt, has been repealed effective for taxes imposed for taxable years beginning on or after July 1, 2009.

Disabled veteran property tax homestead exclusion (§ 105-277.1C)

Effective for taxes imposed for taxable years beginning on or after July 1, 2009, a permanent residence owned and occupied by a qualified disabled veteran is eligible for an exemption equal to the first \$45,000 of the residence's appraised value. A qualifying owner who receives this exclusion may not receive other property tax relief.

As used in this context, a "disabled veteran" is a veteran of any branch of the United States Armed Forces of the United States, whose "character of service at separation was honorable or under honorable conditions", and who meets one of the following requirements:

- as of the January 1 preceding the tax year for which the veteran claims this exclusion, the veteran received benefits under 38 U.S.C. § 2101;
- the veteran received a certification by a federal agency indicating that, as of the January 1 preceding the tax year for which the veteran claims this exclusion, he or she had "a service-connected, permanent, and total disability"; or
- the veteran is deceased and a federal agency has certified that, as of the January 1 preceding the taxable year for which the veteran claims this exclusion, the veteran's death was the result of a "service-connected condition."

A "qualifying owner" is a North Carolina resident who is a disabled veteran or his or her unremarried surviving spouse. An owner does not lose this exclusion because of a temporary absence for health reasons or because of an extended absence while confined to a rest home or nursing home, as long as the residence is unoccupied or occupied by the owner's spouse or other dependent.

A permanent residence owned and occupied by a husband and wife is entitled to the full exclusion, even if only one of them meets the above requirements. This exemption applies to co-owners who are not husband and wife, but each co-owner of a permanent residence must apply separately for the exclusion.

OTHER

Solar energy systems (§ 105-275(45))

Eighty percent of a solar energy electric system's appraised value is classified and excluded from the tax base. "Solar energy electric system" means "all equipment used directly and exclusively for the conversion of solar energy to electricity."

Property equipped with a solar energy heating or cooling system (§ 105-277)

Buildings equipped with a solar energy heating or cooling system, or both, are assessed according to each county's "schedules of value for buildings equipped with conventional heating or cooling systems." The county may not assign additional value for the difference in cost between a solar energy heating or cooling system and a conventional system typically found in the county.

Section 105-277 amended 2003; § 105-277.1 amended 2009; §§ 105-277.1C and 105-277.1D amended 2010; § 105-275 amended 2018.

[N.C. Gen. Stat. §§ 105-275, -277, -277.1, -277.1C, -277.1D \(2018\)](#)

North Carolina, Limits on Tax Increases

No relevant provisions were located.

North Carolina, Statewide Property Taxes

No relevant provisions were located.

North Dakota

North Dakota, Assessment Rates

OVERVIEW

North Dakota property is valued at its "true and full value." In most cases, "true and full value" means the value determined by "considering the earning or productive capacity, if any, the market value, if any, and all other matters that affect the actual value of the property to be assessed." "Assessed valuation" means fifty percent of the true and full value of property.

PROPERTY CLASSIFICATIONS

North Dakota values property as follows:

- residential property is valued at nine percent of its assessed value;
- agricultural property is valued at 10 percent of its assessed value, determined using its "agricultural value," which is its "capitalized average annual gross return";
- commercial property is valued at 10 percent of its assessed value;
- all centrally assessed property, except wind turbine generators, is valued at 10 percent of its assessed value; and
- centrally assessed wind turbine generators with a nameplate generation capacity of 100 kilowatts or more are valued at 1.5 percent or three percent of their assessed value, depending on their construction date. However, effective for taxable years beginning after December 31, 2014, a unit on which construction is completed after December 31, 2014, or which is 20 years or more from its first assessment date is "subject to taxes in lieu of property taxes, to be determined as provided in subsection 1 of section 57-33.2-04 and subject to any associated administrative provisions of chapter 57-33.2."

Statutory section 57-02-27 amended 2007; §§ 57-02-01 and 57-02-27.1 amended 2011; §§ 57-02-27.2 and 57-06-14.1 amended 2015.

[**N.D. Cent. Code §§ 57-02-01, -27, -27.1, -27.2; -06-14.1 \(2019\)**](#)

[North Dakota, Credits for Specified Classes](#)

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No specifically relevant provisions were located. Section 57-02-08.8 provides a "property tax credit for disabled veterans," but it functions like an exemption. See **Homestead Exemptions: Veterans** for details regarding that credit.

OTHER

The law providing for a "state-paid property tax relief credit" against property taxes was repealed.

Statutory section repealed 2015.

N.D. Cent. Code § 57-20-07.2 (2015), repealed by [2017 N.D. Laws ch. 341, § 17](#).

[North Dakota, Homestead Exemptions](#)

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Seriously disabled residents (§ 57-02-08(20))

North Dakota offers a homestead exemption on the homestead "[f]ixtures, buildings, and improvements, up to the amount of valuation specified," if owned and occupied by:

- a "permanently and totally disabled person who is permanently confined to use of a wheelchair"; or
- his or her unremarried surviving spouse.

"Permanently confined to use of a wheelchair" means that "the person cannot walk with the assistance of crutches or any other device and will never be able to do so."

Blind residents (§ 57-02-08(22))

North Dakota offers an exemption on fixtures, buildings, and improvements on any nonfarmland, up to a taxable valuation of \$7200, if a blind person owns and occupies the property as a home. In this context, a "blind person" is an individual:

- who is totally blind;
- who has corrected visual acuity of not more than 20/200 in the better eye; or

- whose vision is limited to a field no greater than 20 degrees.

Paraplegic disabled persons (§ 57-02-08(26))

North Dakota offers an exemption on fixtures, buildings, and improvements owned and occupied as a homestead by a paraplegic disabled person or his or her surviving unremarried spouse.

The household's income may not exceed the maximum set forth in § 57-02-08.1 for a homestead credit, as set forth below.

Homestead credit for totally disabled residents (§ 57-02-08.1)

North Dakota offers certain totally disabled residents a homestead credit (that appears to function like an exemption). The amount varies based on the resident's income. A qualified claimant must:

- be permanently and totally disabled; and
- have an income that does not exceed the statutory limits.

The exemption continues if the person does not reside in the homestead because of confinement in a nursing home, hospital, or other care facility, as long as the homestead is not rented to another person.

The exemption is determined according to the following income schedule, effective for taxable years beginning after December 31, 2015:

- if the person's income is \$22,000 or less, the taxable value of the person's homestead is reduced by 100 percent, up to a maximum reduction of \$5625;

- if the person's income is greater than \$22,000, but not greater than \$26,000, the taxable value of the person's homestead is reduced by 80 percent, up to a maximum reduction of \$4500;
- if the person's income is greater than \$26,000, but not greater than \$30,000, the taxable value of the person's homestead is reduced by 60 percent, up to a maximum reduction of \$3375;
- if the person's income is greater than \$30,000, but not greater than \$34,000, the taxable value of the person's homestead is reduced by 40 percent, up to a maximum reduction of \$2250;
- if the person's income is greater than \$34,000, but not greater than \$38,000, the taxable value of the person's homestead is reduced by 20 percent, up to a maximum reduction of \$1925; and
- if the person's income is greater than \$38,000, but not greater than \$42,000, the taxable valuation of the person's homestead is reduced by 10 percent, up to a maximum reduction of \$563.

A person is not eligible for this exemption if the household's assets exceeds \$500,000, "including the value of any assets divested within the last three years." A person whose homestead is a farm structure exempt from taxation under § 57-02-08(15) may not receive this exemption.

In this context, "permanently and totally disabled" means the certified "inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months."

ELDERLY RESIDENTS

Homestead credit for elderly residents (§ 57-02-08.1)

North Dakota offers certain elderly residents a homestead credit that varies based on the resident's income. A qualified claimant must:

- be 65 years of age or older; and
- have an income that does not exceed the statutory limits.

The exemption continues if the person does not reside in the homestead because of confinement in a nursing home, hospital, or other care facility, as long as the homestead is not rented to another person.

The exemption is determined according to the following income schedule, effective for taxable years beginning after December 31, 2015:

- if the person's income is \$22,000 or less, the taxable value of the person's homestead is reduced by 100 percent, up to a maximum reduction of \$5625;
- if the person's income is greater than \$22,000, but not greater than \$26,000, the taxable value of the person's homestead is reduced by 80 percent, up to a maximum reduction of \$4500;
- if the person's income is greater than \$26,000, but not greater than \$30,000, the taxable value of the person's homestead is reduced by 60 percent, up to a maximum reduction of \$3375;
- if the person's income is greater than \$30,000, but not greater than \$34,000, the taxable value of the person's homestead is reduced by 40 percent, up to a maximum reduction of \$2250;

- if the person's income is greater than \$34,000, but not greater than \$38,000, the taxable value of the person's homestead is reduced by 20 percent, up to a maximum reduction of \$1925; and
- if the person's income is greater than \$38,000, but not greater than \$42,000, the taxable valuation of the person's homestead is reduced by 10 percent, up to a maximum reduction of \$563.

A person is not eligible for this exemption if the household's assets exceeds \$500,000, "including the value of any assets divested within the last three years." A person whose homestead is a farm structure exempt from taxation under § 57-02-08(15) may not receive this exemption.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Seriously disabled veterans (§ 57-02-08(20))

North Dakota offers a homestead exemption on "[f]ixtures, buildings, and improvements, up to the amount of valuation specified," that are owned and occupied by:

- a paraplegic disabled veteran of the United States armed forces;
- a veteran who the Department of Veteran Affairs has awarded specially adapted housing; or
- the unremarried surviving spouse if such veteran is deceased.

The exemption is for the first \$120,000 of true and full valuation of the fixtures, buildings, and improvements.

Property tax credit for disabled veterans (§ 57-02-08.8)

North Dakota offers a property tax credit that functions much like an exemption. As amended for tax years beginning after December 31, 2010, a qualified disabled veteran of the United States armed forces must:

- have either (a) a service-connected disability of 50 percent or more or (b) an "extra-schedular rating to include individual unemployability that brings the veteran's total disability rating" to 100 percent;
- have been discharged under honorable conditions or retired from the armed forces; "or"
- be an unremarried surviving spouse of a qualified disabled veteran who is deceased.

For taxable years beginning after December 31, 2014, the credit is applied against the first \$6750 of taxable valuation of the person's homestead "equal to the percentage of the disabled veteran's disability compensation rating for service-connected disabilities as certified by the department of veterans' affairs for the purpose of applying for a property tax credit." An unremarried surviving spouse who is receiving dependency and indemnity compensation from the V.A. receives a 100-percent credit.

OTHER

Farm buildings and improvements (§ 57-02-08(15))

All farm structures and improvements located on agricultural lands are exempt from taxation. The legislature explicitly states that this exemption, as applied to a residence, "must be strictly construed and interpreted to exempt only a residence that is situated on a farm and which is occupied or used

by a person who is a farmer and that the exemption may not be applied to property which is occupied or used by a person who is not a farmer."

Energy improvements (§ 57-02-08(27))

Installations, machinery, and equipment of systems designed to provide heating or cooling or to produce electrical or mechanical power by using solar, wind, or geothermal energy are exempt. This exemption is valid for a five-year period following the system's installation.

New construction exempt by local resolution (§ 57-02-08(35))

Up to \$150,000 of the true and full value of new single-family and condominium and townhouse residential property, excluding the land, is exempt from taxation for the first two taxable years after the taxable year in which construction is completed and the residence is owned and occupied for the first time. The appropriate local governing body must have approved this exemption by resolution.

Unoccupied new construction (§ 57-02-08(42))

New single-family residential property, excluding the land on which it is situated, is exempt from assessment for the taxable year in which construction began and the next two taxable years, if:

- the builder remains the property's owner;
- the property remains unoccupied; and
- the appropriate local governing body has approved this exemption by resolution.

Wetlands (§ 57-02-08.4)

Qualified wetlands are exempt from taxation.

Local option exemption for improvements (§ 57-02.2-03)

Certain improvements to commercial and residential buildings may be exempt from assessment and taxation for up to five years, if the appropriate local governing body approves the exemption. Several conditions may apply, and the exemption applies "only to that part of the valuation resulting from the improvements" that is "over and above the assessed valuation," excluding the land, "placed upon the building or structure for the last assessment period immediately preceding the date of commencement of the improvements."

Statutory sections 57-02-08.4 amended 1991; § 57-02.2-03 amended 1999; § 57-02-08.8 amended 2015; §§ 57-02-08 and 57-02-08.1 amended 2019.

[N.D. Cent. Code §§ 57-02-08 -08.1, -08.4, -08.8; 57-02.2-03 \(2019\)](#)

North Dakota, Limits on Tax Increases

GENERAL LIMITS

Chapter 57-15 addresses tax levies and limitations in depth and provides several differing formulas to various taxes to determine the permitted rates.

Generally, the board of county commissioners may levy property taxes for county general fund purposes at a tax rate not exceeding 60 mills per dollar of taxable valuation of property in the county. Additional limits apply to cities that levied more than 60 mills in 2015.

A city's general fund levy limitation is generally 105 mills. A city, if authorized by a majority vote of the city's electors, may increase the maximum mill levy for general city purposes by no more than 10 mills. Additional limits apply to cities that levied more than 105 mills.

For tax years beginning before December 31, 2017, a "taxing district may not impose a property tax levy in a greater number of mills than the zero increase number of mills," unless, at least seven days before a public hearing on its property tax levy, the taxing district:

- publishes notice in its official newspaper; and
- mails the notice to each property owner who received a notice of an assessment increase.

For tax years beginning after January 1, 2018, the governing body of a taxing district must provide to the county auditor a preliminary budget statement and the date, time, and location of the taxing district's public hearing on its property tax levy. The hearing may be no earlier than September 7. The notice must be provided no later than August 10. A district that fails to provide the information required "may not impose a property tax levy in a greater amount of dollars than was imposed by the taxing district in the prior year."

Chapters 57-09 and 57-11 also address limits. Effective for taxable years beginning after December 31, 2015, a township or city board of equalization may not increase the valuation returned by the assessor to an amount that results in a cumulative increase of more than 15 percent from the amount of the previous year's assessment without giving the owner reasonable notice and an opportunity to be heard regarding the intended increase.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory sections 57-09-04, 57-11-03, 57-15-06.10, and 57-15-08 amended 2015; § 57-15-06 amended 2017; previously applicable §§ 57-17-01, 57-17-02, and 57-17-06 repealed 2015; § 57-15-02.1 repealed for tax years beginning after December 31, 2017; chapter 411 enacted 2017.

[N.D. Cent. Code §§ 57-09-04; 57-11-03; 57-15-02.1, -06, -08 \(2019\); 2017 N.D. Laws ch. 411, § 21.](#)

North Dakota, Statewide Property Taxes

No relevant provisions were located. Section 57-15-03, which previously addressed a state tax levy, was repealed in 1981.

Ohio

Ohio, Assessment Rates

OVERVIEW

The taxable value of real property is generally determined using the property's "true value." However, agricultural property is valued using its "current agricultural use value." Ohio property may not be assessed at a rate higher than 35 percent of its taxable value.

Ohio regulations provide that "true value" means one of the following:

- the "fair market value or current market value of property and is the price at which property should change hands on the open market between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having a knowledge of all the relevant facts"; or
- the price at which property changed hands under the conditions described Ohio Rev. Code § 5713.03, within a reasonable length of time either before or after the tax lien date, unless the property loses value after the sale because of some casualty or an improvement is added to the property.

PROPERTY CLASSIFICATIONS

Ohio does not have formal property classifications for assessment purposes. However, the state applies different approaches to some property types. For example, certain forest land is taxed at 50 percent of the "local tax rate upon its value."

Statutory section 5713.03 amended 2012; § 5713.31 amended 2018; § 5715.01 amended 2017; § 5713.23 enacted 1991. Regulation amended 2014.

Ohio, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

A member of the armed forces may apply to receive an extension for real property taxes charged against his or her real property and payable during the member's duty service and the six months following the termination of service.

OTHER

Tax reduction on non-business property

Ohio provides a 10-percent partial reduction on real property taxes levied by qualifying levies on non-business property, which includes residential property.

Tax reduction on residential property

Ohio law provides a partial tax reduction on homestead property. The reduction equals 2.5 per cent of the taxes levied by qualifying levies on the homestead after applying § 319.301.

Statutory section 323.122 enacted 2003; § 319.302 amended 2013; § 323.152 amended 2014.

[Ohio Rev. Code Ann. §§ 319.302; 323.122, .152 \(2019\)](#)

Ohio, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located. (See **Credits for Specified Classes** for tax reductions on homestead and non-business property.)

DISABLED RESIDENTS

Reductions for disabled residents

In addition to the tax reduction provided by § 319.302 (as described in **Credits for Specified Classes**), qualified disabled residents may also receive a reduction in their homestead's assessed value. This exemption applies to:

- a person who is "permanently and totally disabled"; and
- the surviving spouse of a deceased person who was permanently and totally disabled and who applied and qualified for this tax reduction in the year of death, provided the surviving spouse is at least 59, but not 65, years of age or older on the date the deceased spouse died.

The applicable exemption amount varies according to which other reductions the individual has received and, in some situations, his or her income (which may not exceed \$30,000, as adjusted annually). However, as determined by the statutory formula, an eligible homeowner is generally able to shield up to \$25,000 of his or her home's market value from local property taxes.

In this context, a "permanently and totally disabled" person is a person other than a disabled veteran who has "some impairment in body or mind that makes the person unable to work at any substantially remunerative employment that the person is reasonably able to perform and that will, with reasonable probability, continue for an indefinite period of at least twelve months without any present indication of recovery therefrom or has been certified as permanently and totally disabled by a state or federal agency having the function of so classifying persons."

ELDERLY RESIDENTS

Reductions for elderly residents

In addition to the tax reduction provided by § 319.302 (as described in **Credits for Specified Classes**), qualified elderly residents may also receive a reduction in their homestead's assessed value. This exemption applies to:

- a person who is at least 65 years of age; and
- the surviving spouse of a person who was 65 years of age or older and who applied and qualified for this tax reduction in the year of death, provided the surviving spouse is at least 59, but not 65, years of age or older on the date his or her spouse died.

The applicable exemption amount varies according to which other reductions the individual has received and, in some situations, his or her income (which may not exceed \$30,000, as adjusted annually). However, as determined by the statutory formula, an eligible homeowner is generally able to shield up to \$25,000 of his or her home's market value from local property taxes.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Effective tax year 2014, real property taxes on a homestead owned and occupied by a disabled veteran are reduced for each year for which an application for the reduction has been approved. The reduction:

- equals an amount determined pursuant to the formula set forth in Ohio Rev. Stat. § 323.152(A)(2);
- is in place of any reduction under § 323.158 or § 323.152(A)(l); and
- applies to only one homestead the disabled veteran owns and occupies.

If a homestead qualifies for this reduction for the year in which the disabled veteran dies, and the disabled veteran is survived by a spouse who occupied the homestead when the disabled veteran died and who acquires ownership of the homestead, the reduction continues through the year in which the surviving spouse dies or remarries.

For tax years 2015 and after, Ohio extended the eligibility for its enhanced homestead exemption for disabled veterans to include veterans who receive a total disability rating for compensation based on individual unemployability because of a service-connected disability. Accordingly, a "disabled veteran" is defined as a person who is a veteran of the United States armed forces, including the reserves, or of the national guard, and who has:

- been discharged or released from active duty under honorable conditions; and

- received a total disability rating or a total disability rating for compensation based on individual unemployability for a service-connected disability or a combination of certain service-connected disabilities for which the schedule for rating disabilities prescribes a 100 percent evaluation.

OTHER

Exemption of solar, wind, or hydrothermal energy systems

Certain solar, wind, or hydrothermal energy systems on which construction or installation was completed by December 31, 1985, are exempt from real property taxation. Also, any fixture or other real property included in an energy facility with an aggregate nameplate capacity of 250 kilowatts or less is exempt from taxation if construction or installation was completed on or after January 1, 2010.

Statutory sections 5709.53 amended 2010; § 323.152 amended 2014; § 323.151 amended 2015.

[**Ohio Rev. Code Ann. §§ 323.151, .152; 5709.53 \(2019\)**](#)

[Ohio, Limits on Tax Increases](#)

No relevant provisions were located.

[Ohio, Statewide Property Taxes](#)

No relevant provisions were located.

Oklahoma

[Oklahoma, Assessment Rates](#)

OVERVIEW

Taxable real property is assessed annually as of January 1 at its fair cash value. "Actual fair cash value" is estimated at the price it would bring at a fair voluntary sale for the highest and best use for which the property was actually used or was previously classified for use.

No law relating to homestead exemptions affects the property's assessment at its fair cash value.

PROPERTY CLASSIFICATIONS

Although Oklahoma classifies property for tax purposes, all real property is contained in one class. Real property must be assessed for ad valorem taxation at a value no less than 11 percent or more than 13.5 percent of its fair cash value.

Statutory section 2897 enacted 1988; § 2817 amended 2016. Constitutional section amended 1996.

[Okla. Stat. Ann. tit. 68, §§ 2817, 2897 \(2018\); Okla. Const. art. X, § 8](#)

Oklahoma, Credits for Specified Classes

DISABLED RESIDENTS

Oklahoma permits certain disabled residents to obtain property tax relief. This relief is available to a person who:

- is a totally disabled person;
- is head of a household;
- was a resident of and domiciled in Oklahoma during the entire preceding calendar year; and
- has a gross household income that does not exceed \$12,000 "for any calendar year."

A qualified person must file his or her claim for relief on property taxes paid for the household he or she occupied during the preceding calendar year. The claim amount equals the amount the property taxes paid exceeded one percent of the household income, with a maximum relief amount of \$200.

ELDERLY RESIDENTS

Oklahoma permits certain elderly residents to obtain property tax relief. This relief is available to a person who:

- is 65 years of age or older;
- is head of a household;
- was a resident of and domiciled in Oklahoma during the entire preceding calendar year; and
- has a gross household income that does not exceed \$12,000 "for any calendar year."

A qualified person must file his or her claim for relief on property taxes paid for the household he or she occupied during the preceding calendar year. The claim amount equals the amount the property taxes paid exceeded one percent of the household income, with a maximum relief amount of \$200.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory sections 2907 and 2908 enacted 1988; § 2906 amended 1996; § 2905 amended 1996.

[Okla. Stat. Ann. tit. 68, §§ 2905, 2906, 2907, 2908 \(2018\)](#)

Oklahoma, Homestead Exemptions

ALL RESIDENTS

Oklahoma provides all homesteads a \$1000 exemption from assessed valuation.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

Additional homestead exemption

Certain low income residents may qualify for an additional \$1000 homestead exemption. A qualifying resident must have a gross household income from all sources for the preceding calendar year that did not exceed \$20,000. Effective November 1, 2016, the term "gross household income" does not include any veterans' disability compensation payments.

VETERANS

Exemption for disabled veterans

Oklahoma's constitution provides a homestead exemption for certain disabled veterans. A head of household may claim an exemption for the full amount of the homestead's fair cash value, if he or she:

- has been honorably discharged from active service in the United States Armed Forces or the Oklahoma National Guard; and
- has been certified by the Department of Veterans Affairs to have a 100-percent permanent disability "sustained through military action or accident or resulting from disease contracted while in such military service."

The surviving spouse of that head of household is also entitled to the exemption.

The Oklahoma constitution allows a qualifying disabled veteran or his or her surviving spouse to sell their homestead, acquire another homestead property during the same calendar year, and maintain their property tax homestead exemption.

Homestead Exemption for Surviving Spouse of Military Personnel

Article X, § 8F of the Oklahoma Constitution, which voters passed in the November 2014 election, established a property tax homestead exemption for the surviving spouse of military personnel who

die in the line of duty. The surviving spouse may claim the exemption for the full fair cash value of the homestead until he or she remarries.

OTHER

No other relevant provisions were located.

Statutory section 2889 amended 1997; § 2890 amended 2016. Constitutional section 8E amended 2014; § 8F adopted 2014.

[Okla. Stat. Ann. tit. 68, §§ 2889, 2890 \(2018\); Const. art. X, §§ 8E, 8F](#)

Oklahoma, Limits on Tax Increases

GENERAL LIMITS

Oklahoma's constitution provides that the percentage at which real property is assessed may not increase except:

- upon approval by a majority of the county's registered voters; or
- upon a petition initiated by not less than ten percent of the registered voters.

In no event may the percentage be increased by more than one percentage point per year or in excess of the limits otherwise provided.

Also, the fair cash value of any parcel of locally assessed real property may not increase by more than five percent in any taxable year. However, effective January 1, 2013, if the property is qualified for a homestead exemption or classified as agricultural land, the increase is limited to three percent. This restriction does not apply when title to the property is transferred or when improvements have been made.

LIMITS FOR SPECIFIED CLASSES

Limit on value of homestead property

Certain residents may apply for a limit on a homestead's fair cash value. As Oklahoma's constitution provides, beginning January 1, 2005, the homestead of a qualified individual head of household who is 65 years of age or older may not exceed the property's fair cash value during the first year in which the head of household:

- was 65 years of age or older; and
- had a gross household income that did not exceed the specified amount.

The limitation applies as long as the individual owns and occupies the property and continues to meet the income requirements. If the property is improved, the improvement's fair cash value is added to the property's assessed value, and that total becomes the new limit. For an individual head of household who is 65 years of age or older before January 1, 1997, the homestead's fair cash value is the value placed on the property on January 1, 1997.

The household income threshold for an individual head of household may not exceed the amount the United States Department of Housing and Urban Development determines is the county's or the metropolitan area's estimated median income.

Constitutional section 8 amended 1996; § 8B amended 2012; § 8C amended 2004.

[Okla. Const. art. X, §§ 8, 8B, 8C](#)

[Oklahoma, Statewide Property Taxes](#)

No relevant provisions were located.

Oregon

Oregon, Assessment Rates

OVERVIEW

Oregon property is generally valued at 100 percent of its real market value. "Real market value" is the "amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's-length transaction" occurring on the tax year's assessment date.

PROPERTY CLASSIFICATIONS

Oregon's property classification system is extensive, with each parcel receiving a three-digit classification number. The first digit indicates the property type, the second indicates the zone, and the third relates to other characteristics (such as property that is vacant, improved, or used for specified purposes). The first digits indicate the following property types:

- 0: miscellaneous;
- 1: residential;
- 2: commercial;
- 3: industrial;
- 4: tract;
- 5: farm and range;

- 6: forest;
- 7: multi-family;
- 8: recreation; and
- 9: exempt.

All classes are generally assessed at 100 percent of the property's real market value. However, some property types are valued or assessed using different methods, such as the following:

- farmland may be valued using "income-approach factors";
- land under a dwelling that is used in conjunction with forestland, nonexclusive farm use zone farmland, or exclusive farm use zone is generally given a value equal to the lesser of the home site's maximum assessed value or the "home site value" (which is determined by statutory formula); and
- open space land has an assessed value equal to the lesser of the land's maximum assessed value or the land's open space value, as determined by statutory formula.

Statutory sections 308.205 and 308.232 amended 1997; § 308.215 amended 2012; §§ 308A.256 and 308A.315 amended 2003; § 308A.253 amended 2007; § 308A.095 history unknown. Regulation amended 2016.

[Or. Rev. Stat. §§ 308.205, .215, .232; 308A.095, .253, .256, .315 \(2017\); Or. Admin. R. 150-308.0310 \(2019\); Or. Dep't of Rev.: *Property Tax, How Property Taxes Work in Oregon* \(last visited July 28, 2019\)](#)

Oregon, Credits for Specified Classes

DISABLED RESIDENTS

No provisions that provide a tax credit were located. However, Oregon provides tax deferral programs for low and moderate income residents who are disabled.

Tax deferral program

A qualifying individual may elect to defer the property taxes on his or her homestead if the individual is a "person with a disability" as of April 15 of the year for which the deferral is claimed (effective approximately September 17, 2013, on or before April 15 of "the calendar year in which the claim is filed"), regardless of the disability of other individuals in the homestead. The household income for the calendar year immediately preceding the calendar year for which the claimant files the claim must be less than \$32,000. Also, the household's net worth must be less than \$500,000. For each tax year after 2002, the Department of Revenue adjusts the maximum household income using the consumer price index.

In this context, a "person with a disability" is an individual who is eligible to receive federal Social Security benefits due to disability or blindness, including an individual who is receiving survivor benefits due to disability or blindness.

A qualified property must meet all of the following requirements at the time a file is claimed and during the deferral-claim period:

- the property must have been the claimant's homestead for at least five years before April 15 of the year the claim is filed, unless the individual is required to be absent because of health;
- the claimant must individually or jointly own the fee simple estate, or two or more individuals must together own the fee simple estate with rights of survivorship if all owners live in the property and if all owners apply for the deferral jointly;
- the homestead must be insured;

- there must be "no prohibition to the deferral of property taxes contained in any provision of federal law, rule or regulation applicable to a mortgage, trust deed, land sale contract or conditional sale contract for which the homestead is security; and
- the homestead's real market value, as entered on the last certified assessment and tax roll, must be equal to or greater than a specified percentage of the county's median real market value.

The deferred property taxes become payable when:

- the claimant dies or, if there was more than one claimant, the survivor dies;
- the property is sold;
- the property is no longer the claimant's homestead, unless the taxpayer was absent because of health reasons; or
- the property, a manufactured structure, or floating home is moved out of Oregon.

ELDERLY RESIDENTS

No specifically relevant provisions were located. However, Oregon provides tax deferral programs and work-off programs for low- and moderate-income elderly residents.

Tax deferral program

A qualifying individual may elect to defer property taxes on his or her homestead if the individual, or if filing a claim jointly, each individual, is 62 years of age or older on or before April 15 of the year for which the deferral is claimed (effective approximately September 17, 2013, on or before

April 15 of "the calendar year in which the claim is filed"). The household income for the calendar year immediately preceding the calendar year for which the claimant files the claim must be less than \$32,000. Also, the household's net worth must be less than \$500,000. For each tax year after 2002, the Department of Revenue adjusts the maximum household income using the consumer price index.

A qualified property must meet all of the following requirements at the time a claimant files a claim and during the deferral-claim period:

- the property must have been the claimant's homestead for at least five years before April 15 of the year the claim is filed, unless the individual is required to be absent because of health;
- the claimant must individually or jointly own the fee simple estate or two or more individuals must together own the fee simple estate with rights of survivorship if all owners live in the property and if all owners apply for the deferral jointly;
- the homestead must be insured;
- there must be "no prohibition to the deferral of property taxes contained in any provision of federal law, rule or regulation applicable to a mortgage, trust deed, land sale contract or conditional sale contract for which the homestead is security; and
- the homestead's real market value, as entered on the last certified assessment and tax roll must be equal to or greater than a specified percentage of the county's median real market value.

The deferred property taxes become payable when:

- the claimant dies or, if there was more than one claimant, the survivor dies;
- the property is sold;

- the property is no longer the claimant's homestead, unless the taxpayer was absent because of health reasons; or
- the property, a manufactured structure, or floating home is moved out of Oregon.

Property tax work-off programs

A tax-exempt entity may establish a property tax work-off program that permits a senior citizen to perform charitable or public service in consideration of paying property taxes levied against their homestead. In this context, "senior citizen" means a "person who is 60 years of age or older."

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Affordable Housing Incentive

Effective October 8, 2017, a city or county may grant a property tax exemption for the construction or rehabilitation of affordable rental property. Eligible rental property must include units that are rented to families with an annual income at or below 120% of the area median income "at monthly rates that are affordable to such households."

Statutory section 311.684 amended 2011; § 311.668 amended 2013; § 310.800 amended 2014; § 311.670 amended 2015; § 311.666 amended 2017; Chapter 624 enacted 2017.

[Or. Rev. Stat. §§ 310.800; 311.666, .668, .670, .684 \(2017\); 2017 Or. Sess. Laws ch. 624 \(H.B. 2377\)](#)

Oregon, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veterans and surviving spouses

Oregon provides a homestead exemption for qualifying veterans and their spouses.

Up to \$15,000 of the homestead's assessed value of the following residents is exempt:

- a veteran the Department of Veterans Affairs or a branch of the United States armed forces has officially certified as having disabilities of 40 percent or more;
- a veteran who served with the United States armed forces who one physician has certified as having disabilities of 40 percent or more, provided the veteran's total gross income is no more than 185 percent of federal poverty guidelines; or
- a veteran's unmarried surviving spouse.

Up to \$18,000 of the homestead's assessed value of the following residents is exempt:

- a veteran the United States Department of Veterans Affairs or any branch of the armed forces has officially certified as having service-connected disabilities of 40 percent or more; or
- the unmarried surviving spouse of a veteran who died as a result of service-connected injury or illness or of a veteran who received at least one year of the maximum exemption from taxation allowed for a veteran with a service-connected disability of 40 percent or more.

These exemption amounts "shall equal 103 percent of the amount of the exemption for the prior tax year."

Veterans in active service

Oregon provides an exemption of up to \$60,000 of the assessed value of a veteran's homestead if he or she is:

- serving in the "Oregon National Guard, military reserve forces or organized militia of any other state or territory of the United States"; and
- performing service "[u]nder Title 10 of the United States Code or pursuant to a deployment made under the authority of the Emergency Management Assistance Compact" for more than 178 consecutive days.

For each tax year after 2006, the exemption amount equals 103 percent of the exemption amount for the prior tax year.

OTHER

Alternative energy systems

Property consisting of "solar, geothermal, wind, water, fuel cell or methane gas energy systems for the purpose of heating, cooling or generating electricity" is exempt from ad valorem taxation if the system is:

- a net metering facility; or
- primarily designed to offset onsite electricity use.

A portion of the real property to which an alternative energy system is affixed is exempt under this section if:

- the real property is otherwise exempt from ad valorem property taxation; and

- the alternative energy system is exempt.

Property equipped with an alternative energy system is exempt from ad valorem property taxation in an amount that equals the difference between:

- the real market value of the property as equipped with the alternative energy system; and
- the real market value of the property as if it were not equipped with an alternative energy system.

This provision applies to tax years beginning on or after July 1, 2011. The exemption is not allowed for tax years beginning after July 1, 2017.

Native American property

Generally, the real property of "all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situated on an Indian reservation" is exempt.

Rehabilitated property

The assessed value of certain rehabilitated residential property may not be more than its assessed value "as it appears in the last certified assessment roll next preceding the date on which the application for limited assessment is filed." Several conditions and qualifications apply.

Surviving spouses of public safety officers

Effective June 2, 2016, Oregon enacted a property tax exemption for the homesteads of certain public officers' surviving spouses. In this context, "surviving spouse" means "the spouse of a fire service professional, police officer or reserve officer killed in the line of duty who has not remarried after the death of the fire service professional, police officer or reserve officer." A county may provide, by ordinance or resolution, that up to "\$250,000 of assessed value of each homestead located in the county shall be exempt from ad valorem property taxes imposed by all taxing jurisdictions on the homestead." The exemption applies only to the period preceding the date of the first remarriage of the surviving spouse after the death of the public safety officer and ends on the date of remarriage. A surviving spouse seeking the exemption must file an application with the county assessor on or before the April 1 before the property tax year for which the exemption is sought.

Statutory section 307.180 amended 1953; § 308.459 amended 1997; § 307.286 amended 2007; § 307.175 amended 2013; § 307.250 amended 2017; § 307.295 enacted 2016.

[Or. Rev. Stat. §§ 307.175, .180, .250, .286, .295, .459 \(2017\)](#)

Oregon, Limits on Tax Increases

GENERAL LIMITS

Oregon's statutory and constitutional provisions regarding tax increase limits are extensive. In 2016, the Oregon Department of Revenue describes the state's limits on taxable values as follows:

The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's maximum assessed value (MAV). MAV can't increase by more than 3-percent each year, unless there are changes to the property, such as the addition of a new structure, improvement of an existing structure, or subdivision or partition of the property.

Each year the MAV and RMV for each property tax account are calculated. The property is then taxed on the lesser of these two values, which is called the "taxable assessed value."

The state's constitution and related statutes also limit the property taxes that may be collected. These limits are frequently referred to as the "Measure 5 limits." Some taxes, typically those for general obligation bonds, are not subject to this limitation. The limits are \$5 per \$1,000 of real market value (RMV) for education taxes and \$10 per \$1,000 of RMV for general government taxes.

The Department of Revenue describes as follows the process if taxes exceed the prescribed Measure 5 limits:

If taxes in either category exceed the limit for that property, the taxes are reduced or "compressed" until the limit is reached. Local option taxes are compressed first. If the local option tax is compressed to zero, and the limit still hasn't been reached, the other taxes in the category are proportionally reduced.

Chapter 310 of Oregon statutes provides extensive details regarding these statutory and constitutional limits. The provisions for Measure 5 limits are contained in [§§ 310.140—.170](#), and the provisions for Measure 50 limits are contained in [§§ 310.200—.246](#).

LIMITS FOR SPECIFIED CLASSES

Partially exempt property and specially assessed property

The maximum assessed value and assessed value of partially exempt property for each tax year after the first tax year in which the property is subject to the same partial exemption equals the greater of:

- 103 percent of the property's assessed value for the prior year; or
- 100 percent of the property's maximum assessed value from the prior year.

Farm and forest homestead assessed value limits

A farm or forest homestead's maximum assessed value equals the greater of:

- 103 percent of the homestead's assessed value for the previous tax year; or

- 100 percent of the homesite's maximum assessed value for the previous tax year.

Open space assessed value limits

Open space land's maximum assessed value equals the greater of:

- 103 percent of the land's assessed value for the previous tax year; or
- 100 percent of the land's maximum assessed value for the previous tax year.

Section 307.032 enacted 2003; §§ 308A.256 and 308A.315 amended 2003.

[Or. Rev. Stat. §§ 307.032; 308A.256, .315 \(2017\); Or. Dep't of Rev.: Property Tax, How Property Taxes Work in Oregon \(last visited July 28, 2019\)](#)

Oregon, Statewide Property Taxes

No relevant provisions were located.

Pennsylvania

Pennsylvania, Assessment Rates

OVERVIEW

Taxable property is valued at its actual value. In arriving at the actual value, cost, comparable sales, and income approaches must be "considered in conjunction with one another."

Except in counties of the first class, a political subdivision may not levy real estate taxes on a county-wide revised assessment of real property until it has been completed for the entire county.

PROPERTY CLASSIFICATIONS

Pennsylvania does not have formal property classifications for assessment purposes. However, some property receives special consideration. For example, the value of land that is "presently devoted to agricultural use, agricultural reserve, and/or forest reserve" is, upon approval of the owner's application, valued at "that value which such land has for its particular land use category" if it meets specified conditions.

Statutory section 5341.13 amended 1982; § 5020.402 amended 2004; § 5490.3 amended 2016.

[72 Pa. Stat. §§ 5020.402; 5341.13; 5490.3 \(2019\)](#)

Pennsylvania, Credits for Specified Classes

DISABLED RESIDENTS

Property Tax/Rent Rebate Program

Pennsylvania's Taxpayer Relief Act provides property tax relief to disabled residents. The Pennsylvania Department of Revenue notes that the income eligibility level has recently increased from \$15,000 to \$35,000 a year, excluding half of the person's Social Security income. The maximum rebate for homeowners is \$650, but supplemental rebates for qualifying homeowners may increase the maximum rebate to \$975.

Permanently disabled residents who are 18 years of age or older may qualify for the program.

The rebate amount is as follows:

- for an income of \$0 to \$8,000, the rebate is \$650;
- for an income of \$8,001 to \$15,000, the rebate is \$500;

- for an income of \$15,001 to \$18,000, the rebate is \$300; and
- for an income of \$18,001 to \$35,000, the rebate is \$250.

ELDERLY RESIDENTS

Property Tax/Rent Rebate Program

Pennsylvania's Taxpayer Relief Act provides property tax relief to seniors. The Pennsylvania Department of Revenue notes that "[m]ore seniors than ever before are getting the extra help they need through a major expansion of the state Property Tax/Rent Rebate Program." The income eligibility level has increased from \$15,000 to \$35,000 a year, excluding half of the person's Social Security income. The maximum rebate for homeowners is \$650, but supplemental rebates for qualifying homeowners may increase the maximum rebate to \$975.

Claimants or spouses who are 65 years of age or older and widows or widowers who are 50 years of age or older may qualify for the program.

The rebate amount is as follows:

- for an income of \$0 to \$8,000, the rebate is \$650;
- for an income of \$8,001 to \$15,000, the rebate is \$500;
- for an income of \$15,001 to \$18,000, the rebate is \$300; and
- for an income of \$18,001 to \$35,000, the rebate is \$250.

The property tax rebate increases by an additional 50 percent for the following seniors:

- seniors in Philadelphia, Pittsburgh or Scranton, with an income of less than \$30,000; and

- seniors in the rest of state with an income of less than \$30,000 who pay more than 15 percent of that income in property taxes.

Local option refund or forgiveness of tax increases

Low-income senior citizens may receive refunds or forgiveness of that part of their real estate tax liability that is attributable to an increase in their real estate tax rate or in the assessed value of their homestead. The increase must occur after the effective date of any ordinance implementing the Senior Citizens Property Tax Assistance act. The ordinance may limit the maximum real estate tax amount that may be refunded or forgiven.

In this context, a "low-income taxpayer" is a taxpayer whose "income does not exceed the maximum annual income allowable for an eligible claimant to participate in the Commonwealth's program for pharmaceutical assistance for the elderly." A "senior citizen" is a taxpayer:

- who is 65 years of age or older;
- whose spouse, if a member of the household, is 65 years of age or older; and
- who is an unmarried widow or widower of someone who was 65 years of age or older and who is 50 years of age or older.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Residential visitability design tax credit

A local taxing authority that levies a tax on residential property may provide a "residential visitability design tax credit" against the property's real property tax. The tax credit must be limited to "any new or renovated dwelling that contains visitability design features which will enhance the usability of the dwelling for persons with significant mobility impairment and which minimize the cost of full accessibility modifications, if necessary, at a later time." The tax credit amount may not exceed the lesser of:

- \$2500; or
- the total increased "amount of property taxes owed during the first five years from the time the tax credit is approved."

In this context, "significant mobility impairment" means the "disability of a person who needs assistive mobility technology in the form of a wheelchair, walker, crutches or a similar device in order to move along a circulation path." "Visitability design" is the "presence of architectural design features which enhance access and usability for visitors and residents who have significant mobility impairment and which minimize the cost of full accessibility modifications, if necessary, at a later time."

Statutory sections 4751-23 and 4751-24 enacted 1996; §§ 4751-103 and 4751-104 enacted 2006.

[72 Pa. Stat. §§ 4751-23, -24, -103, -104 \(2019\); Pa. Dep't of Revenue, Property Tax/Rent Rebate Program \(last visited Aug. 5, 2019\)](#)

Pennsylvania, Homestead Exemptions

ALL RESIDENTS

Pennsylvania's constitution provides that the General Assembly may "[a]uthorize local taxing authorities to exclude from taxation an amount based on the assessed value of homestead property." The exclusions so authorized may not exceed 100% of the assessed value of each homestead property within a local taxing jurisdiction.

DISABLED RESIDENTS

Pennsylvania's constitution provides that the General Assembly may provide property tax relief to persons who, because of disability or infirmity, are in need of a tax exemption or special tax provisions.

ELDERLY RESIDENTS

Pennsylvania's constitution provides that the General Assembly may provide property tax relief to persons who, because of age, are in need of a tax exemption or special tax provisions.

LOW INCOME RESIDENTS

Pennsylvania's constitution provides that the General Assembly may provide property tax relief to persons who, because of poverty, are in need of a tax exemption or special tax provisions.

VETERANS

Pennsylvania's constitution provides that a qualifying veteran is exempt from the payment of all property taxes on his or her residence. A qualifying veteran must:

- have served in a war or armed conflict in which the United States was engaged;

- have been honorably discharged or released under honorable circumstances from active service;
- occupy the residence; and
- as a result of military service, be blind, paraplegic or a double or quadruple amputee or have a service-connected disability that the United States Veterans' Administration declares to be a total or 100-percent permanent disability.

The state Veterans' Commission must also determine that the person needs the exemption.

This exemption extends to the veteran's unmarried surviving spouse upon an eligible veteran's death, if the State Veterans' Commission determines that the spouse needs the exemption.

OTHER

Improvement of deteriorating real property

A local taxing authority may provide a tax exemption on the assessment attributable to the actual cost of improvements to certain deteriorating real property. The maximum exemption amount equals "up to the maximum cost per dwelling unit . . . or up to any lesser multiple of one thousand dollars (\$1,000)." The actual exemption amount must be determined pursuant to the tables set forth in 72 Pa. Stat. 4711-203, which provide declining exemptions over specified time periods.

Longtime owner-occupants

The First and Second Class County Property Tax Relief Act provides that a county of the first or second class may grant longtime owner-occupants a deferral or exemption of that portion of an increase of real property taxes that is due to an increase in the property's market value that resulted from "the refurbishing or renovating of other residences or the construction of new residences in

long-established residential areas or areas of deteriorated, vacant or abandoned homes and properties."

The deferral or exemption is limited to real property that:

- is owned and occupied by a longtime owner-occupant; and
- is the longtime owner-occupant's principal residence and domicile.

Effective November 27, 2013, upon the determination by the governing body of a county of the first class to provide this relief:

- for tax years 2014 through 2023, the governing body *must* use the longtime owner-occupant's financial need or age, or both, to determine eligibility; and
- starting with tax year 2024, the governing body *may* use the longtime owner-occupant's financial need or age, or both, to determine eligibility.

School districts and municipalities within a county of the second class may use the longtime owner-occupant's financial need, age, or both to determine eligibility.

Temporary tax exemption for residential construction

Neither a new residential dwelling, an improvement to an existing unoccupied dwelling, nor an improvement to an existing structure to convert it to a dwelling is valued or assessed for real property tax purposes until:

- it is occupied;

- it is conveyed to a bona fide purchaser; or
- 30 months from the "first day of the month after which the building permit was issued or, if no building permit or other notification of improvement was required, then from the date construction commenced."

Statutory section 5020-205 amended 1984; § 4749.4 enacted 1988; § 4711-203 amended 2002; § 4749.5 amended 2013. Constitutional section amended 2018.

[72 Pa. Stat. §§ 4711-203; 4749.4, .5; 5020-205 \(2019\); Pa. Const. art. VIII, § 2](#)

Pennsylvania, Limits on Tax Increases

No generally applicable relevant provisions were located. However, pursuant to the state's Taxpayer Relief Act (chapter 24B-1 of title 53), a school board generally may not increase the rate of a tax levied for public schools by more than the index amount without a referendum submitting the specific increase rate to the electors. The Department of Education publishes the index annually in the Pennsylvania Bulletin.

Statutory section amended 2011.

[53 Pa. Stat. § 6926.333 \(2019\)](#)

Pennsylvania, Statewide Property Taxes

No relevant provisions were located.

Puerto Rico

Puerto Rico, Assessment Rates

OVERVIEW

Municipalities are authorized to levy a basic tax of up to six percent per annum on the appraised value of real property. However, "[n]otwithstanding the foregoing, for fiscal years 2009-10, 2010-11, and 2011-12 or until the revenues established under Section 15 of this Act are raised, the basic

tax to be levied by municipalities on real property may not exceed point six percent (0.6%) per annum."

The Collection Center classifies and appraises all real and tangible personal property and establishes "valuation and assessment norms so scientifically accurate and detailed that adequate and equitable property valuation rates may be set for tax purposes." However, "the appraised value of all real property on January 1, 2009, January 1, 2010, and January 1, 2011, shall be the appraised value determined pursuant to the precepts established in this part and in any other applicable law multiplied by ten (10)."

The Collection Center classifies and appraises all newly appraised real property "in its real and current value using any of the recognized methods and factors for the appraisal or valuation of property, so that the appraisal of each of the several types of property may yield uniform results." However, none of the provision of § 5052 "apply to the appraisal of all real property as of January 1, 2009, January 1, 2010, and January 1, 2011."

(Note that the 2009 amendments to the statutes described above increased by ten-fold the appraisal value of real property for specified years and made proportional adjustments in tax rates and exemptions so that the resulting property taxes did not change.)

PROPERTY CLASSIFICATIONS

Puerto Rico does not have formal property classifications for assessment purposes.

Statutory section 5052 amended 2009; § 5001 amended 2011; § 5051 amended 2012.

P.R. Laws tit. 21, §§ 5001, 5051, 5052 (Lexis/Nexis 2019) (current through various dates)

Puerto Rico, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located. However, certain taxpayers may obtain an extension, as described below.

Extension

A real property tax payment extension may be granted if a taxpayer:

- is "undergoing gravely adverse financial circumstances" that in the Collection Center's judgment constitutes an "undue setback"; and
- requests an extension before the date the real property tax becomes overdue.

An official may extend the time of payment by granting a payment plan for a term that generally may not exceed 18 months. In exceptional cases, an official may grant an additional term of no more than 12 months. The Collection Center may require the taxpayer to post a bond for an amount not greater than double the unpaid total of the tax. Interest is ten percent per year for every extension granted.

Section enacted 1991.

P.R. Laws tit. 21, § 5092 (Lexis/Nexis 2019) (current through various dates)

Puerto Rico, Homestead Exemptions

ALL RESIDENTS

Residential property owners are exempt from payment of Puerto Rico's special tax, the basic tax, and the property taxes levied by municipalities. The exemption amount is generally up to \$15,000 of the residential property's appraised value. If the property is only partially devoted to residential use, the exemption is recognized only as to that portion of the property devoted to residential purposes, for up to \$15,000 of its value.

However, "[f]or fiscal years 2009-2010, 2010-2011, and 2011-2012, the exemption applicable to the owners of properties for residential use shall increase to one hundred fifty thousand (150,000) dollars. For said fiscal years, in the case of properties partially devoted to residential use, the exoneration from the payment of said taxes, which would otherwise be payable, shall be recognized only as to that portion of the property devoted to such purposes for up to an amount equal to one hundred fifty thousand (150,000) dollars of its appraised value."

A structure is devoted to "residential use" when, as of January 1 of the corresponding year:

- the owner or his or her family used the structure as a residence; or
- in the case of a new structure, built to be sold and appraised for taxable purposes in the name of the entity or person who built it, if it is being used or is available for use by the purchaser as his or her dwelling (provided the owner did not receive rent for its occupancy).

The taxpayer may not owe real property taxes on the subject property, or the taxpayer must "draw a payment plan and obtain its approval so as to ensure the liquidation of the debt."

(Note that 2009 amendments increased by ten-fold the appraisal value of real property for specified years and made proportional adjustments in tax rates and exemptions so that the resulting property taxes did not change.)

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Overview

In the case of veterans, the homestead tax exemption granted by § 5002 must be computed after deducting from the property's appraised value the exemptions granted to veterans.

All veterans and their surviving spouses

A dwelling that a veteran and his or her surviving spouse builds or acquires as his or her main residence is "permanently exempt from the levy and payment of property taxes and for up to five thousand dollars (\$5,000)--fifty thousand dollars (\$50,000) for fiscal years 2009-10, 2010-11, and 2011-12--of its appraised taxable value." If the building has more than one dwelling, the appraised taxable value, for the purpose of this exemption, is the proportion that corresponds to the veteran's dwelling. Once an exemption application is approved, the exemption is retroactive for up to three years.

In this context, the term "dwelling" is "the building in which the veteran and/or his/her surviving spouse has established his/her domicile and that of his/her immediate family as well as the lot on which the building is located belonging to a veteran and his/her surviving spouse."

This exemption is in addition to any other exemption granted to taxpayers by the Commonwealth of Puerto Rico.

Disabled veterans

The house a disabled veteran built, acquired, or remodeled and its lot that does not exceed 1000 square meters in urban zones or one cuerda in rural zones is totally exempt from property taxes. The property must be the disabled veteran's or his or her immediate family's residence.

Veterans with service-related disabilities

A veteran who receives disability compensation of at least 50 percent from the Veterans Administration is entitled to "a property tax exemption on the first fifty thousand dollars (\$50,000)--five hundred thousand dollars (\$500,000) for fiscal years 2009-10, 2010-11, and 2011-12--of the appraised value of the property for taxation purposes." This partial exemption applies only to the tax that corresponds to the house the disabled veteran built or acquired and its lot, which may not exceed 1000 square meters in the urban zone or one cuerda in the rural zone. The house must have been the residence of the veteran or of the veteran and his or her immediate family as of January 1 of the taxable year.

This partial exemption is determined according to the veterans degree of disability, as the Department of Veterans' Affairs has established as of January 1 of each year. The partial disability exemption is granted in addition to the regular exemption granted to all veterans and in addition to any other exemption granted by the Commonwealth to taxpayers.

OTHER

Solar energy (§ 5151)

Puerto Rico provides a property tax exemption for solar-powered material, equipment, or accessories. The property tax exemption applies to equipment used to collect, store, generate, distribute, and apply renewable energy.

Newly built property (§ 5151)

Newly-built real properties for residential purposes are exempt from the payment of the property taxes until the sale is completed and the housing unit is issued the corresponding use permit. The sale process is deemed completed once the developer transfers ownership of the housing unit to the first buyer, through the execution of the corresponding sale, segregation, and subdivision deed.

Agricultural property exemption (§ 10406)

All real and personal property, including land and buildings, held by bona fide farmers and used intensively in the agricultural business, is exempt from all types of property taxes and levies.

Municipal options (§ 5001)

A municipality may "exonerate from payment of property taxes, when it is desired to promote investment in the development and rehabilitation of deteriorated or decaying urban areas of the municipality."

Historic property (§ 5151)

Real property located in historic zones (as declared by the Puerto Rico Planning Board or by the Institute of Puerto Rican Culture) is exempt from all personal and real property taxes.

Slum clearance and urban renewal projects (§ 5165)

Properties that are affected by housing, slum clearance, and urban renewal projects are exempt from all property taxes. Qualified properties are those "located in areas in which the Planning Board has favorably recommended the development of a housing, slum clearance or urban renewal project." The taxpayer must file a tax exemption request at the Collection Center on the earlier of:

- within 60 days of the date the Planning Board notifies him or her that his or her property has been affected by a housing, slum clearance, or urban renewal project; or
- within 30 days following the date of the notice of the tax levied on the affected property.

Properties affected by official plans or maps, and plans and programs (§ 5175)

Properties affected by official plans or maps, and plans and programs that affect a building that is its owner's dwelling or is producing income, are exempt from all property taxes, up to 50 percent of lot and building's appraisal value. The exemption continues as long as the legal restriction to build persists.

Assets of persons displaced (§ 5180)

The property tax levied on property with an appraised value no greater than \$10,000 that was acquired or constructed to be used as a home by a person "displaced from his/her residence in a zone in decay or in a slum as the result of any urban renewal and housing development or public improvements project or any government action" is reduced by 75 percent for ten years, and by 50 percent for an additional five years.

This tax reduction ceases as soon as the buyer or the builder conveys the property, ceases to reside in the property, or fails to comply with the zoning regulations.

Lands under intensive agricultural use (§ 5194)

Up to a total of 200 cuerdas of land that a farmer dedicates to the cultivation of specified crops is subject to a tax exemption. The minimum and maximum limits of the land dedicated to each crop entitled to the exemption are as listed in § 5194. The total area that may be exempt may not exceed 130,000 cuerdas. The exemption's duration is limited from the time of planting and according to the number of cuerdas that qualify, as provided by the chart set forth in § 5195. Producers must renew no less than 10 percent of the crops annually.

Statutory sections 5007, 5165, and 5166 enacted 1991; §§ 5194 and 5195 amended 1992; § 10406 amended 1996; § 5175 amended 1997; §§ 737, 5002, and 5180 amended 2009; § 5001 amended 2011; § 5151 amended 2015.

P.R. Laws tit. 13, § 10406; tit. 21, §§ 5001, 5002, 5007, 5151, 5165, 5166, 5175, 5180, 5194, 5195; tit. 29, § 737 (Lexis/Nexis 2019) (current through various dates)

[Puerto Rico, Limits on Tax Increases](#)

No relevant provisions were located.

[Puerto Rico, Statewide Property Taxes](#)

Puerto Rico levies a special tax of 1.03 percent on the appraised value of all personal and real property in Puerto Rico that is not exempt. Municipalities are authorized and empowered to levy an additional surtax. However,

for fiscal years 2009-2010, 2010-2011, and 2011-12, the special surtax for the amortization and redemption of the general obligations of the Commonwealth applicable with respect to real property shall be determined on the basis of a rate of point one zero three percent (0.103%) per annum. Furthermore, for fiscal years 2009-2010, 2010-2011, and 2011-2012, the special surtax on real property shall be reduced to one tenth (1/10) of the tax rate that has been adopted by the municipality by municipal ordinance for levying said tax for each one of these fiscal years.

Section amended 2009.

P.R. Laws Ann. tit. 21, § 5002 (Lexis/Nexis 2019) (current through various dates)

Rhode Island

Rhode Island, Assessment Rates

OVERVIEW

Real property is assessed at:

- its full and fair cash value; or
- a uniform percentage of its value, not to exceed 100 percent, as the assessors in each town or city determine.

PROPERTY CLASSIFICATIONS

Rhode Island does not have formal statewide property classifications for assessment purposes. However, local jurisdictions may adopt property classifications, within specified limits. Designated property classes are limited to the following:

- Class 1, which is residential real estate consisting of no more than five dwelling units, open space land, and dwellings on leased land;
- Class 2, which is commercial and industrial real estate, residential properties containing partial commercial or business uses, and residential real estate with more than five dwelling units (in Providence, properties containing partial commercial or business uses and residential real estate with more than five dwelling units may be included in Class 1);
- Class 3, which is "ratable tangible personal property"; and

- Class 4, which is motor vehicles and trailers subject to the excise tax.

Instead of a homestead exemption, a city or town may divide its residential real estate class into non-owner and owner-occupied property, and adopt separate tax rates within the applicable tax rate restrictions.

Statutory section 44-5-11.8 amended 2019; § 44-5-12 amended 2015.

[R.I. Gen. Laws §§ 44-5-11.8](#) (as amended by [2019 R.I. Laws ch 21](#)), [-12 \(2018\)](#)

Rhode Island, Credits for Specified Classes

DISABLED RESIDENTS

Local credits

Several local jurisdictions provide tax credits for qualified disabled persons. For example, pursuant to R.I. Gen. Laws § 44-3-15.4, Lincoln provides a tax credit to totally disabled persons.

Local deferrals

Certain local jurisdictions provide tax deferrals for qualified disabled persons. For example, pursuant to R.I. Gen. Laws § 44-3-16.1, Portsmouth provides tax deferrals for disabled persons.

ELDERLY RESIDENTS

Local credits

Several local jurisdictions provide tax credits for qualified persons over the age of 65. For example, pursuant to R.I. Gen. Laws § 44-3-15.5, Lincoln provides a tax credit for persons over the age of 65.

Local deferrals

Certain local jurisdictions provide tax deferrals for qualified elderly persons. For example, pursuant to R.I. Gen. Laws § 44-3-16.1, Portsmouth provides a tax deferral for persons 65 years of age or older.

LOW INCOME RESIDENTS

Local deferrals

Certain local jurisdictions provide tax deferrals for low-income persons. For example, pursuant to R.I. Gen. Laws § 44-3-20.2, Bristol provides a tax deferral for low-income residents.

Property tax relief (§ 44-33-9)

A homeowner may claim a credit against his or her tax liability equal to the amount by which the property taxes accrued (or rent constituting property taxes accrued) on the claimant's homestead for the taxable year exceeds a specified percentage of the claimant's total household income for that year. The percentages, which are based on both income level and household size, range from three percent for a household with an income of less than \$6000 to six percent for a household with an income that ranges from \$15,001-30,000. The maximum credit varies from year to year.

VETERANS

No relevant provisions were located.

OTHER

Historic residences (§ 44-4.1-3)

Local jurisdictions generally may provide a reduction in property tax liability of up to 20 percent for a period of up to five years to "an owner of a historic residence who incurs substantial maintenance or rehabilitation costs."

Section 44-3-20.2 enacted 1996; §§ 44-3-15.4, 44-3-16.1, 44-4.1-3, 44-33-9, and 44-3-16.1 amended 2006; § 44-3-15.5 amended 2010.

[R.I. Gen. Laws §§ 44-4.1-3; 44-33-9 \(2018\)](#); see, e.g., [R.I. Gen. Laws §§ 44-3-15.4](#) (Lincoln's tax credit for disabled persons), [-15.5](#) (Lincoln's tax credit for persons over the age of 65); [-16.1](#) (Portsmouth's tax deferrals for elderly and disabled persons), [-20.2 \(2018\)](#) (Bristol's tax deferral for low-income residents)

Rhode Island, Homestead Exemptions

ALL RESIDENTS

Local homeowner exemptions

Certain local jurisdictions provide homeowner exemptions. For example, pursuant to R.I. Gen. Laws § 44-3-34, Central Falls offers a homeowner exemption.

DISABLED RESIDENTS

Visually impaired persons (§ 44-3-12)

A visually impaired person's property is generally eligible for a \$6000 exemption. A qualified person must have a permanent impairment of both eyes as follows:

- central visual acuity of 20/200 or less in the better eye with corrective glasses; or
- central visual acuity of more than 20/200, if the peripheral field has contracted to the extent that the widest diameter "subtends an angular distance" no greater than 20 degrees in the better eye.

The exemption amount varies in several local jurisdictions, as set forth in § 44-3-12.

Local exemptions for disabled persons

Rhode Island statutes contain exemptions for disabled persons in certain specified jurisdictions. For example, pursuant to R.I. Gen. Laws § 44-3-13.3, North Kingstown provides a property exemption for totally disabled persons.

ELDERLY RESIDENTS

Local exemptions for the elderly (§ 44-3-13)

Rhode Island statutes provide exemptions for persons over the age of 65 in specified jurisdictions. The qualifications and amounts vary by local jurisdiction. Additional statutes contain exemptions for the elderly in additional local jurisdictions. For example, pursuant to R.I. Gen. Laws § 44-3-13.1, West Warwick provides an exemption for persons over the age of 65.

LOW INCOME RESIDENTS

General exemption (§ 44-3-4(16))

The "estate of any person who in the judgment of the assessors is unable from infirmity or poverty to pay the tax" is exempt. (In Burrillville and West Greenwich the tax constitutes a lien on the property for five years.)

Local option exemption for low- or moderate-income housing (§ 44-3-13.4)

Local jurisdictions may exempt from taxation all or part of real property that is occupied by persons or families of low or moderate income. Local ordinances provide the exemption amount and eligibility requirements. The exemption may continue during the term of any mortgage granted by the Rhode Island housing and mortgage finance corporation on the real property, or until the property is not occupied by persons of low or moderate income as their primary residence.

VETERANS

Veterans who served in war (§ 44-3-4(a))

A qualifying veteran who served during war is eligible for an exemption generally equal to \$1000. However, that exemption amount varies in numerous local jurisdictions, as listed in § 44-3-4(a) and § 44-3-4.2. The veteran must have served honorably in specified wars or conflicts. This exemption also applies to that person's unmarried widow or widower.

Totally disabled veterans (§ 44-3-4(b))

A qualifying veteran who is totally disabled because of a service-connected disability is generally allowed an additional \$10,000 exemption from local real property taxes. The exemption amount varies in numerous local jurisdictions, as listed in § 44-3-4(b). The Veterans' Administration must determine that the veteran is "totally disabled through service-connected disability" and that he or she, because of that disability, has received assistance in acquiring "specially adopted housing." This exemption also applies to that person's unmarried widow or widower.

Local option exemption for totally disabled veterans (§ 44-3-4(c))

In addition to the above exemptions, a municipality may provide an additional exemption to a veteran who the Veterans' Administration determines is totally disabled because of a service-connected disability. The municipality may, by ordinance, provide a \$10,000 exemption from local taxation on the veteran's property. Also, if the veteran owns the real property, it may be exempt from taxation by any fire or lighting district. The exemption amount varies in certain specified local jurisdictions.

Prisoners of war (§ 44-3-4(e))

A municipality may allow an additional \$15,000 exemption from local taxation on property owned by a veteran of the armed forces who is classified as a prisoner of war. This exemption also applies to that person's unmarried widow or widower. The exemption amount varies in specified local jurisdictions.

Veterans with special adaptive housing (§ 44-3-4(i))

In addition to the above exemptions, veteran with special adaptive housing may qualify for an exemption from all taxation on the homestead (except in Westerly, which provides an exemption of \$46,000). A qualified veteran must:

- have been honorably discharged or separated from the armed services;
- have been determined by the Veterans' Administration to be totally and permanently disabled because of a service-connected disability; and
- own a specially adapted homestead that was acquired or modified using a Veterans' Administration special adaptive housing grant or using proceeds from the sale of any previous homestead that was acquired with the assistance of a special adaptive housing grant.

The exemption also applies to the person's surviving spouse.

Local veterans' exemptions

Rhode Island statutes also provide for several local exemptions for veterans and Gold Star parents. For example, pursuant to R.I. Gen. Laws § 44-3-5.1, South Kingstown grants several veterans' exemptions.

OTHER

Brown University personnel (§ 44-3-3(9))

Property of the "[e]states, persons, and families of the president and professors for the time being of Brown University" is exempt for up to \$ 10,000 for each officer, the officer's estate, person, and family. However, this exemption applies "only to the extent that any person had claimed and utilized the exemption prior to, and for a period ending either on or after December 31, 1996."

Fallout shelters (§ 44-3-3(18))

An improvement to provide a shelter and fallout protection from nuclear radiation is exempt, up to the amount of \$ 1500, if the improvement meets applicable standards for shelter construction.

Gold star parents (§ 44-3-5)

The property of a person whose son or daughter has served with the United States armed forces and has lost his or her life as a result of that service is eligible for an exemption from taxation generally in the amount \$3000. The death must be "determined to be in the line of duty." The exemption amount varies in several specified local jurisdictions.

Local exemption for surviving spouse of law enforcement officer or firefighter (§ 44-5-13,40)

Effective July 8, 2019, each municipality must provide a tax exemption for the real property of the surviving spouse of any law enforcement officer or firefighter killed in the line of duty, who occupies the property as his or her principal place of residence. The exemption applies without any restriction on the spouses moving to a different principal place of residence in Rhode Island, but ceases if the surviving spouse remarries.

Local exemptions for rescue workers

Some local jurisdictions provide property tax exemptions for rescue workers. For example, pursuant to R.I. Gen. Laws § 44-3-13.11, Exeter grants a property tax exemption to active volunteer members of fire and rescue companies.

Local exemptions for renewable energy systems (§ 44-3-21)

Local jurisdictions may exempt from taxation any renewable energy system located in the city or town.

Historic stone walls (§ 44-3-43)

Local jurisdictions may provide an exemption of up to \$5000 of valuation for any real property parcel on which is located an historic stone wall, provided certain additional qualifications are met.

Statutory section 44-3-21 enacted 1980; § 44-3-13.3 enacted 1986; § 44-3-13.4 enacted 1989; § 44-3-43 enacted 1996; § 44-3-13.11 amended 2004; § 44-3-5.1 enacted 2004; § 44-3-4.2 enacted 2006; § 44-3-13.1 amended 2016; §§ 44-3-3, 44-3-4, 44-3-5, 44-3-12, 44-3-13 and 44-3-34 amended 2018; § 44-5-13.40 enacted 2019.

[R.I. Gen. Laws §§ 44-3-3](#) (as amended by [2019 R.I. Laws ch. 167](#)), **[-4](#)** (as amended by [2019 R.I. Laws ch. 165](#)), **[-4.2](#)**, **[-5](#)**, **[-12](#)**, **[-13](#)**, **[-13.4](#)**, **[-21](#)**, **[-43 \(2018\)](#)**; [2019 R.I. Laws ch. 125](#) (to be codified as R.I. Gen. Laws § 44-5-13.40) see, e.g., **[R.I. Gen. Stat. §§ 44-3-5.1](#)** (South Kingstown's veterans' exemptions), **[-13.1](#)** (West Warwick's exemption for persons over the age of 65), **[-13.3](#)** (North Kingstown's exemption for disabled person's property), **[-13.11](#)** (Exeter's exemptions for active volunteer members of fire and rescue companies), **[-34 \(2018\)](#)** (Central Falls' homeowner exemption)

Rhode Island, Limits on Tax Increases

GENERAL LIMITS

Maximum levies (§ 44-5-2)

During fiscal year 2011, a city or town may levy a tax in an amount not more than 4.5 percent greater than the total amount levied during fiscal year 2010.

During fiscal year 2012, a city or town may levy a tax in an amount not more than 4.25 percent greater than the total amount levied during fiscal year 2011.

During fiscal years 2013 and after, a city or town may levy a tax in an amount not more than four percent greater than the total amount levied during its previous fiscal year.

Local exemptions related to increased values

Some local jurisdictions provide for exemptions related to increases in a property's assessed value. For example, pursuant to R.I. Gen. Laws § 44-3-13.10, North Kingstown grants an exemption on certain real estate that, as a consequence of a revaluation or update, has increased in value over specified limits.

LIMITS FOR SPECIFIED CLASSES

Totally disabled persons (§ 44-3-15)

Local jurisdictions may provide by ordinance to freeze the tax rate and valuation on the property of any head of a household who is 100-percent disabled and unable to work. Additional statutes contain provisions related to specific jurisdictions freezing taxes for disabled persons. For example, pursuant to R.I. Gen. Laws § 44-3-15.1, Hopkinton freezes tax rates for persons who are totally disabled.

Local option tax freeze for elderly and disabled (§ 44-3-16)

Unless otherwise specified, local jurisdictions may freeze the real property tax rate and valuation for a person who is either (a) 65 years of age or older or (b) totally and permanently disabled regardless of age. The person's income may not exceed \$4000 per year.

Statutory section 44-3-15.1 amended 1999; § 44-3-13.10 amended 2001; §§ 44-3-16 and 44-3-15 amended 2018; § 44-5-2 amended 2017.

[R.I. Gen. Laws §§ 44-3-15, -16; 44-5-2 \(2018\)](#); *see, e.g.*, [R.I. Gen. Laws §§ 44-3-13.10](#) (North Kingstown's exemption on real estate that has increased in value over specified limits), [-15.1 \(2017\)](#) (Hopkinton's tax freeze for disabled persons)

Rhode Island, Statewide Property Taxes

No relevant provisions were located.

South Carolina

South Carolina, Assessment Rates

OVERVIEW

South Carolina values all property for taxation at its "true value in money." "True value in money" is "the price which the property would bring following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used." Taxes for township, school, municipal, and all other purposes must be levied on the same assessment, which is "that made for county taxes."

When owner-occupied residential property is valued for ad valorem taxation purposes, the land's value must be determined on the basis that its highest and best use is for residential purposes.

PROPERTY CLASSIFICATIONS

All property assessments are "equal and uniform" in the classifications set forth below. Each class is taxed on an assessment equal to the percentage of the property's fair market value as indicated:

- real and personal property that belongs to manufacturers, utilities, and mining operations, 10.5 percent;
- real and personal property that belongs to transportation companies, 9.5 percent;
- residential property, including no more than five contiguous acres, four percent;
- agricultural real property, four percent if owned or leased to individuals, specified partnerships, or certain corporations, and six percent when owned or leased to other specified corporations;
- all other real property, six percent;
- business inventories, six percent;
- farm machinery and equipment (except motor vehicles), five percent;
- all other personal property, generally 10.5 percent; and
- personal motor vehicles, for which the percentage varies, based on the vehicle's age.

For tax years beginning after 2013, an active duty member of the U.S. armed forces who is eligible for the special assessment ratio for owner-occupied residential property and who receives orders for a permanent station change or a temporary duty assignment for at least one year, retains the four-percent assessment ratio and applicable exemptions for as long as the owner remains on

active duty. Also, that active duty member may claim the four-percent assessment ratio and applicable exemptions for two residential properties as long as the owner attempts to sell the first acquired residence within 30 days of acquiring the second residence. He or she may not claim the four-percent assessment ratio on both residences for more than two property tax years.

Statutory section 12-37-252 amended 2002; § 12-43-215 amended 2005; § 12-37-930 amended 2014; § 12-37-30 amended 2015; § 12-43-220 amended 2016. Constitutional section amended 2001.

[S.C. Code §§ 12-37-30, -252, -930; 12-43-215, -220 \(2018\); S.C. Const. art. X, § 1](#)

South Carolina, Credits for Specified Classes

No relevant provisions were located.

South Carolina, Homestead Exemptions

ALL RESIDENTS

General homestead exemptions (§ 12-37-290)

Effective June 11, 2015, the first \$50,000 of a dwelling's fair market value is exempt from county, school, and special assessment real estate property taxes if the person has been a South Carolina resident for at least one year, has each reached that age of 65 years, or meets other qualifications related to disability. The dwelling must be the applicant's "permanent home and legal residence."

Additional exemptions (§ 12-37-220(B)(47), (C)(2))

For property tax years beginning after 2006 and to the extent not already exempt pursuant to § 12-37-250, 100 percent "of the fair market value of owner-occupied residential property eligible for and receiving the special assessment ratio allowed owner-occupied residential property pursuant to Section 12-43-220(c)" is exempt from all property taxes imposed for school operating purposes. The exemption does not apply to millage imposed for the repayment of general obligation debt.

Generally, owner-occupied residential property qualifies for the four-percent assessment ratio if the residence is not rented for more than 72 days in a calendar year.

DISABLED RESIDENTS

General homestead exemption (§ 12-37-290)

Effective June 11, 2015, the first \$50,000 of a disabled resident's dwelling's fair market value is exempt from county, school, and special assessment real estate property taxes if the disabled person is legally blind or has been classified as totally and permanently disabled by a state or federal agency. The dwelling must be the applicant's "permanent home and legal residence."

"Permanently and totally disabled" is "the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, which has lasted or is expected to last for a continuous period of twelve months or more or result in death."

Homestead exemption for totally disabled or blind residents (§ 12-37-250)

The first \$50,000 of the fair market value of a qualified person's dwelling is exempt from county, municipal, school, and special assessment real estate property taxes. A disabled person qualifies if:

- a state or federal agency has classified him or her as totally and permanently disabled; or
- he or she is legally blind.

The exemption applies to the resident's surviving spouse as long as he or she remains unmarried and uses the dwelling as his or her permanent home and legal residence.

In this context, "permanently and totally disabled" means "the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death."

Local option exemption (§ 12-37-285)

Incorporated municipalities may provide homestead exemptions from municipal ad valorem taxes on real property for elderly and disabled persons eligible for the exemption provided by § 12-37-250. The exemption amount may be less than, but may not exceed, the amount provided in that section.

Paraplegic or hemiplegic persons (§ 12-37-220(B)(2))

A paraplegic or hemiplegic person's dwelling (and lot of up to one acre) is exempt from all property taxation. The dwelling house must be the qualified person's domicile. The person's surviving spouse may receive the exemption as long as he or she does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling.

ELDERLY RESIDENTS

General homestead exemption (§ 12-37-290)

Effective June 11, 2015, the first \$50,000 of an elderly resident's dwelling's fair market value is exempt from county, school, and special assessment real estate property taxes if the person is at least 65 years of age. The dwelling must be the applicant's "permanent home and legal residence."

Homestead exemption for elderly residents (§ 12-37-250)

The first \$50,000 of the fair market value of a qualified person's dwelling place is exempt from county, municipal, school, and special assessment real estate property taxes. An elderly person

qualifies if he or she has been a South Carolina resident for at least one year and has reached the age of 65 on or before December 31.

The exemption applies to a surviving spouse as long as he or she remains unmarried and uses the dwelling as his or her permanent home and legal residence.

Local option exemption (§ 12-37-285)

Incorporated municipalities may provide homestead exemptions from municipal ad valorem taxes on real property for elderly and disabled persons eligible for the exemption provided by § 12-37-250. The exemption amount may be less than, but may not exceed, the amount provided in that section.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' ad valorem taxation exemption (§ 12-37-220(B)(1))

An "eligible owner's" house is exempt from ad valorem taxation. The house a qualified surviving spouse acquired from the deceased spouse and a house an eligible surviving spouse acquired are also exempt.

In this context, an "eligible owner" includes a veteran of the United States armed forces who is "permanently and totally disabled as a result of a service-connected disability" and who files a certification of the disability with the Department of Revenue. "Permanently and totally disabled" means "the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death."

A surviving spouse is qualified if he or she remains unmarried, resides in the house, and owns the house in fee or for life. A qualified surviving spouse also means the surviving spouse of a member of the United States armed forces who was killed in action, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house.

Medal of honor recipients and prisoners of war (§ 12-37-220(B)(43))

The dwelling (and lot of up to one acre) of a resident who received the Medal of Honor or who was a prisoner of war during specified conflicts is exempt from ad valorem taxation. The resident's surviving spouse may also qualify for the exemption.

OTHER

Emergency personnel (§ 12-37-220(B)(1))

The house owned by an "eligible owner" is exempt from ad valorem taxation. The house a qualified surviving spouse acquired from the deceased spouse and a house an eligible surviving spouse subsequently acquired are also exempt.

In this context, an "eligible owner" includes:

- a former law enforcement officer who is permanently and totally disabled as a result of a law enforcement service-connected disability; or
- a former firefighter, including a volunteer, who is permanently and totally disabled as a result of a firefighting service-connected disability.

In this context, "permanently and totally disabled" means "the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental,

that has lasted or is expected to last for a continuous period of twelve months or more or result in death."

A surviving spouse is qualified if he or she remains unmarried, resides in the house, and owns the house in fee or for life. A qualified surviving spouse also means the surviving spouse of a law enforcement officer or firefighter who died in the line of duty, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house.

Fire sprinklers (§ 12-37-220(B)(50))

Fire sprinkler system equipment installed in a commercial or residential structure, if the installation is not required by law, regulation, or code, is exempt from ad valorem taxation. The exemption terminates when there is an assessable transfer of interest.

Newly construction property (§ 12-37-220(B)(51))

One-hundred percent of the value of a newly constructed detached single-family home a residential builder or developer offers for sale is exempt from ad valorem taxation. This exemption continues through the earlier of:

- the property tax year in which the home is sold or occupied; or
- the property tax year ending the "sixth December thirty-first after the home is completed and a certificate of occupancy, if required, is issued."

Section 12-37-285 amended 1976; § 12-37-250 amended 2008; § 12-37-290 amended 2015; § 12-37-220 amended 2017.

[**S.C. Code §§ 12-37-220, -250, -285, -290 \(2018\)**](#)

South Carolina, Limits on Tax Increases

GENERAL LIMITS

South Carolina's Real Property Valuation Reform Act provides that any increase in the fair market value of real property that arises out of a periodic county-wide appraisal and equalization program is limited to 15 percent within a five-year period "to the otherwise applicable fair market value." The limit must be calculated on the land and improvements as a whole. It does not apply to the fair market value of additions or improvements in the year they are first subject to property tax, or to the fair market value of real property when it is transferred.

A local governing body may increase its millage rate imposed for general operating purposes above the rate imposed for the preceding tax year as follows:

only to the extent of the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the State Budget and Control Board.

If the average of the 12 monthly consumer price indices is negative, the average is deemed to be zero. If an entity experiences a population reduction, the percentage change is deemed to be zero.

The governing body may add to the allowed operating millage increase any increase allowed, but not imposed, for the preceding three property tax years. Also, for certain specified purposes, the millage rate may be increased above the allowed amount upon a two-thirds vote of the local governing body. As of June 6, 2014, these exceptions to the millage rate increase limit include amounts for fire district operations in certain areas and for mental health services.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Section 12-37-3140 amended 2010; § 6-1-320 amended 2016.

[S.C. Code §§ 6-1-320; 12-37-3140 \(2018\)](#)

South Carolina, Statewide Property Taxes

No specifically relevant provisions were located. However, South Carolina's constitution states that the General Assembly may provide for ad valorem taxation by the state or any of its subdivisions.

Constitutional section amended 2001.

[S.C. Const. art. X, § 1](#)

South Dakota

South Dakota, Assessment Rates

OVERVIEW

South Dakota's basis for valuing property for assessment purposes is the property's "true and full value in money." The median sales to assessment ratio of all real property may not be less than 85 percent nor more than 100 percent.

PROPERTY CLASSIFICATIONS

For taxation purposes, all property is classified as follows:

- agricultural property, which includes property and land used exclusively for agricultural purposes and the improvements on that land, except those used as the occupant's dwelling;
- nonagricultural property, which includes all other property not otherwise classified; and
- owner-occupied single-family dwellings, which generally includes residential housing consisting of four or fewer units (see § 10-13-39 for additional details).

Also, the following property is "specifically classified":

- owner-occupied single-family dwellings;
- paraplegic residents' dwellings, which includes up to "one acre upon which the building is situated or so much of the surrounding real estate as is necessarily incident to the use of the premises as a dwelling"; and
- single-family dwellings of disabled or senior citizens.

Statutory section 10-4-24.9 amended 1976; § 10-4-30 enacted 1980; § 10-6-33 amended 1992; § 10-6-33.8 amended 1993; § 10-13-39 amended 2005; § 10-6-31 amended 2015.

[S.D. Codified Laws §§ 10-4-24.9, -30, -6-31, -33, -33.8; -13-39 \(2019\)](#)

South Dakota, Credits for Specified Classes

DISABLED RESIDENTS

Reductions for paraplegic residents

To the extent a dwelling is owned and occupied by a "paraplegic or an individual with the loss or loss of use of both lower extremities," the individual's tax liability is reduced as provided by charts set forth in [§ 10-4-24.12](#) and [§ 10-4-24.13](#). That individual must have owned and occupied the dwelling for the previous full calendar year.

Refunds for disabled residents

A person may be entitled to a refund of real property taxes due or paid on his single-family dwelling in the amounts set forth in [§ 10-18A-5](#) and [§ 10-18A-6](#), if:

- the head of household is disabled before January 1 of the year in which the real property is assessed and the taxes are levied;
- the person owned the real property for at least three years or was a South Dakota resident for at least five years; and
- the refund claim is made for a single-family dwelling.

An income reduction amount allowed for taxes paid is generally equal to the real property taxes paid on the claimant's principal residence.

Depending on household income, eligible disabled residents living in multi-family homes can claim a refund of up to 55 percent of property taxes paid on their primary residence. The income limit is \$13,250.

An eligible disabled resident living in a single-family home can claim a refund of up to 35 percent of property taxes due on his or her home. The income limit is \$10,250.

A similar reduction from municipal taxes for the elderly and the disabled is set forth in chapter 6B of Title 10.

ELDERLY RESIDENTS

Refunds for elderly residents

A person may be entitled to a refund of real property taxes due or paid on his single-family dwelling in the amounts set forth in the schedules provided in [§ 10-18A-5](#) and [§ 10-18A-6](#), if:

- the head of household is at least 65 years of age before January 1 of the year in which the real property is assessed and the taxes are levied;
- the person owned the real property for at least three years or was a South Dakota resident for at least five years; and
- the refund claim is made for a single-family dwelling.

The income reduction amount allowed for taxes paid is generally equal to the real property taxes paid on the claimant's principal residence.

Depending on household income, eligible seniors living in multi-family homes can claim a refund of up to 55 percent of property taxes paid on their primary residence. The income limit is \$13,250.

An eligible senior living in a single-family home can claim a refund of up to 35 percent of the property taxes due on his or her home. The income limit is \$10,250.

A similar reduction from municipal taxes for the elderly and the disabled is set forth in [chapter 6B of Title 10](#).

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory section 10-18A-2 amended 1977; § 10-4-24.11 enacted 1979; § 10-18A-1.1 enacted 1980; § 10-6B-4 enacted 1987.

[S.D. Codified Laws §§ 10-4-24.11; -6B-4; -18A-1.1, -2 \(2019\)](#)

South Dakota, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located related to the county property tax. However, a homestead owned and occupied by an owner and his family as a home at the time of assessment is exempt from any tax imposed by the Legislature to defray the state's expenses or pay a deficiency.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Paraplegic or amputee veterans

A dwelling is exempt from taxation if it is owned and occupied for the full calendar year by:

- a paraplegic veteran;
- a veteran who has lost or lost the use of both lower extremities; or
- the unremarried widow or widower of such a veteran.

The veteran or the veteran's unremarried widow or widower retains that exemption until:

- the property ownership is transferred;
- the veteran or the veteran's unremarried widow or widower ceases to occupy the dwelling; or
- the property has a change in use.

Certain disabled veterans

One hundred fifty thousand dollars of the value of a dwelling owned and occupied by a veteran who is rated as permanently and totally disabled from a service-connected disability is exempt from property taxation.

Certain disabled veterans' surviving spouses

One hundred fifty thousand dollars of the value of a dwelling owned and occupied by the surviving spouse of a veteran who was rated as permanently and totally disabled from a service-connected disability is exempt from property taxation.

OTHER

No other relevant provisions were located.

Statutory section 10-4-24 amended 2011; §§ 10-4-24.10, 10-4-40, and 10-4-41 amended 2019.

[**S.D. Codified Laws §§ 10-4-24, -24.10, -40, -41 \(2019\)**](#)

[South Dakota, Limits on Tax Increases](#)

GENERAL LIMITS

Generally, for taxes payable during or after 1997, the total revenue amount payable from real property taxes, except for the levy described in § 10-13-36 (regarding excess tax levies), may increase no more than the lesser of:

- three percent; or
- the index factor, as defined in § 10-13-38.

However, after applying the index factor, a taxing district may increase the revenue payable from real property taxes above the limitations described above by the percentage increase of value resulting from any improvements or changes in use of real property and other specified reasons.

LIMITS FOR SPECIFIED CLASSES

Cropland

For taxes payable in 2014 through 2019, the total taxable value of cropland within any county may not increase or decrease in any year more than:

- 15 percent, if the county is less than 30 percent "from its full agricultural income value";
- 20 percent, if the county is 30 percent or more but less than 50 percent "from its full agricultural income value"; and
- 25 percent, if the county is 50 percent or more "from its full agricultural income value."

The same restrictions apply to agricultural noncropland in any county.

Beginning farmers

The board of county commissioners may, in its discretion, freeze the property taxes levied for a period of five years immediately following a beginning farmer's purchase of agricultural property.

Low income residents

A person may obtain a real property tax assessment freeze on his or her single-family dwelling if the person:

- has a household income of less than \$25,000;
- has been a South Dakota property owner and resident for at least one year;
- has resided for at least 200 days of the previous calendar year in that dwelling; and
- has "established a base year."

The surviving spouse of a person who has previously qualified is entitled to the real property tax assessment freeze if the surviving spouse meets all other conditions.

As of January 1, 2005, the household income listed above increases annually by an index factor based on the greater of:

- the annual percentage change in the consumer price index for urban wage earners and clerical workers, as computed by the Bureau of Labor Statistics of the United States Department of Labor for the year before the year immediately preceding the adjustment year; or
- the annual percentage change in federal social security payments for the previous year.

Statutory section 10-6-31.4 enacted 1994; § 10-13-35 amended 2004; § 10-6A-2 amended 2008; § 10-6-77 amended 2012; § 10-13-36 amended 2011.

[S.D. Codified Laws §§ 10-6-31.4, -77; -6A-2; -13-35, -36 \(2019\)](#)

South Dakota, Statewide Property Taxes

South Dakota's Department of Revenue may levy a state tax, based on the aggregate value of the taxable property within the state, as assessed and equalized. The tax may not exceed the rate that will "produce a revenue sufficient to defray the estimated expense of the current year and any

deficiency that may remain unpaid of the expenses of the preceding year, together with a sufficient amount to pay the annual interest and provide a debt service fund for the payment of the public debt of the state, and for the payment of all appropriations made by the Legislature." The levy rates for state purposes may not exceed "two mills on the dollar in any one year."

Statutory section 10-12-2 amended 1939; § 10-12-1 amended 2011.

[S.D. Codified Laws §§ 10-12-1, -2 \(2019\)](#)

Tennessee

Tennessee, Assessment Rates

OVERVIEW

A property's value is generally "ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values." A county and municipality generally must impose property taxes on the property's value as determined by chapter 67-5.

The assessment of land classified as agricultural, forest, or open space is based upon its value in its current use, rather than on the value for some other use.

PROPERTY CLASSIFICATIONS

For taxation purposes, all property is classified into three classes: real property, tangible personal property, and intangible personal property. The ratio of assessment to value of property in each class or subclass must be equal and uniform throughout the state. Real property is classified according to use and assessed as follows:

- public utility property, which is assessed at 55 percent of its value;
- industrial and commercial property, which is assessed at 40 percent of its value;

- residential property, which is assessed at 25 percent of its value;
- farm property, which is assessed at 25 percent of its value; and
- property that generates electricity using green sources, which is assessed at 1/3 for a wind source, 12.5 percent for a solar source, and at rates to be determined for other green sources.

Statutory section 67-5-503 enacted 1973; §§ 67-5-102 and 67-5-601 amended 2015; § 67-5-1008 amended 2019; § 67-5-801 amended 2017; § 67-5-103 amended 2018.

Tenn. Code §§ 67-5-102, -103, -503, -601, -801, -1008 (LexisNexis 2019)

Tennessee, Credits for Specified Classes

DISABLED RESIDENTS

Disabled homeowners (§ 67-5-703)

Certain totally and permanently disabled taxpayers may receive the amount necessary to pay or reimburse the taxpayer for all or part of local property taxes the taxpayer paid on property he or she owned and used as his or her residence. For tax year 2017 and after, an eligible taxpayer's annual household income may not exceed \$27,000 (or another amount set forth in the general appropriations act). The annual household income limit is adjusted annually to reflect the cost-of-living adjustment for social security recipients.

Effective July 1, 2017, the reimbursement is paid on the first \$27,000 (or other amount set forth in the general appropriations act) of the property's full market value. The relief amount is the product of:

- "the effective assessed value" on the first \$27,000 (or other designated amount) of full market value; times
- "a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization."

The effective assessed value is determined by multiplying the property's full market value up to \$27,000 (or other designated amount) by 25 percent. The property's full market value is determined by adjusting the property's appraised value by a factor that reflects the relationship between appraised value and market value in that jurisdiction.

A disabled homeowner continues to qualify for property tax relief while he or she is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the homeowner indicates an intent to return to the residence when recovered sufficiently.

ELDERLY RESIDENTS

Elderly low-income homeowners (§ 67-5-702)

Certain low-income taxpayers who are 65 years of age or older may receive the amount necessary to pay or reimburse the taxpayer for all or part of the local property taxes paid on property the taxpayer owned and used as his or her residence. For tax year 2017 and after, an eligible taxpayer's annual household income may not exceed \$27,000 (or another amount set forth in the general appropriations act or as adjusted for inflation). The annual household income limit is adjusted annually to reflect the cost-of-living adjustment for social security recipients. Effective for tax years beginning in 2018, the annual adjustment will be made to reflect inflation as measured by the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers.

The reimbursement is paid on the first \$27,000 (or other amount set forth in the general appropriations act or as adjusted) of the property's full market value. The relief amount is the product of:

- "the effective assessed value" on the first \$27,000 (or other amount) of full market value; times
- "a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization."

The effective assessed value is determined by multiplying the property's full market value up to \$27,000 (or other designated amount) by 25 percent. The property's full market value is determined by adjusting the property's appraised value by a factor that reflects the relationship between appraised value and market value in that jurisdiction.

An elderly low-income taxpayer continues to qualify for property tax relief while he or she is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veteran's residence (§ 67-5-704)

Certain disabled veterans may receive an amount necessary to pay or reimburse them for all or part of the local property taxes paid for a given tax year on the property the disabled veteran owned and used as his or her residence. A disabled veteran continues to qualify for property tax relief while he or she is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the veteran indicates an intent to return to the residence when recovered sufficiently.

For tax years 2015 and later, the taxpayer's annual income from all sources may not exceed \$60,000 (or another amount as set forth in the general appropriations act). This annual income limit is adjusted each tax year to reflect the cost of living adjustment for social security recipients. The annual income attributable to the applicant for tax relief includes the income of all owners of the property, the applicant's spouse, and any owner of a remainder or reversion in the property, if the property constituted the person's legal residence at any time during the year for which tax relief is claimed. Any portion of social security income, social security equivalent railroad retirement benefits, and veterans entitlements required to be paid to a nursing home for nursing home care is not considered income to an owner who relocates to a nursing home.

Effective July 1, 2017, the reimbursement is paid on the first \$175,000 of the property's full market value.

To determine the relief amount, the effective assessed value on \$175,000 of the full market value is multiplied by a tax rate that has been adjusted to reflect the relationship between appraised value and market value in that jurisdiction. The effective assessed value is determined by multiplying the property's full market value, up to \$175,000, by 25 percent.

The property's full market value is determined by adjusting the property's appraised value by a factor that "reflects the relationship between appraised value and market value in that jurisdiction, as determined by the state board of equalization."

In this context, a "disabled veteran" is a person who has served in the United States armed forces and who has acquired, in connection with his or her service:

- "paraplegia or permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain," legal blindness, or the loss of or loss of use of two or more limbs;
- a 100-percent permanent total disability, as determined by the Veterans' Administration, that resulted from having served as a prisoner of war; or
- a permanent and total disability, as determined by the Veterans' Affairs.

A person who was dishonorably discharged from any of the armed services may not receive property tax relief.

The relief extends to a qualified disabled veteran's surviving spouse, as long as the surviving spouse:

- does not remarry;
- owns the subject property; and
- uses the subject property exclusively as a home.

The relief also extends to the surviving spouse of a veteran whose death results from a service-connected, combat-related cause, as long as the surviving spouse:

- does not remarry; and
- owns and uses the property exclusively as a home.

This property tax relief is also extended to the surviving spouse of a "soldier whose death results from being deployed, away from any home base of training and in support of combat or peace operations" if the surviving spouse:

- does not remarry;
- owns the property; and
- uses the property exclusively as a home.

This relief is in place of any payment pursuant to § 67-5-702 or § 67-5-703.

OTHER

No other relevant provisions were located.

Statutory sections 67-5-702, 67-5-703, and 67-5-704 amended 2018.

Tenn. Code §§ 67-5-702, -703, -704 (LexisNexis 2019)

[Tennessee, Homestead Exemptions](#)

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No specifically relevant provisions were located. See **Limits on Tax Increases** for details regarding Tennessee's elderly property tax freeze program.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Historic properties (§ 67-5-218)

The value of any improvement made to or restoration of a historic structure is exempt from property taxation if the improvement or restoration meets specified requirements. The exemption is effective for 10 years in the case of a partial or exterior restoration or improvement and 15 years in the case of a total restoration. At the end of the applicable period, the structure is assessed on the basis of its full market value. This exemption applies only to counties with a population of 200,000 or more that choose to offer it.

Statutory section amended 1980.

Tenn. Code § 67-5-218 (LexisNexis 2019)

[Tennessee, Limits on Tax Increases](#)

GENERAL LIMITS

No relevant provisions were located.

LIMITS FOR SPECIFIED CLASSES

Elderly Property Tax Freeze Act (§ 67-5-705)

A county or municipality may adopt Tennessee's property tax freeze program. A taxpayer seeking a property tax freeze must qualify on the basis of age, income, and ownership of the eligible property.

If a claimant's application is approved, property taxes due on the applicant's principal residence are the lesser of:

- the actual tax due; or
- the base tax, which must be adjusted to reflect any percentage increase in the property's value attributed to improvements made or discovered after the time the base tax was established. The base tax must also be recalculated in any year in which the actual tax due is less than the previously established base tax for the property.

A qualified applicant must:

- be 65 years of age by the end of the application year;
- own and use the property as the applicant's principal residence; and
- have a household income that does not exceed the specified limit.

The income limit is the greater of:

- "the weighted average of the median household income for age groups" 65 to 74 and 75 and over who resided within the county; or
- the applicable state tax relief income limit established under § 67-5-702.

The comptroller must adjust the limit to reflect the cost-of-living adjustment for social security recipients.

Tax freezes for qualified senior citizens (§ 67-5-1515)

Tennessee offers a leasing program that effectively reduces the taxpayer's taxes and freezes them at the level they were at the time the applicant enters the program. The county trustee in any county with a population greater than 890,000 may own property, enter into leases, and declare any property it owns exempt from local property taxes. A taxpayer may apply to the county trustee for senior citizen assessment status, if:

- the applicant is at least 70 years of age and has been a property owner and taxpayer for at least 20 of the past 30 years, during which the applicant's "major domicile" was located in Tennessee; or
- the applicant is at least 70 years of age and has a combined household annual income of less than \$25,000.

Senior citizen assessment status entitles the applicant to the right:

- to transfer title and ownership of the applicant's major domicile to the county trustee for \$1.00;
- to obtain a lease for the domicile at an annual rental of \$1.00, along with an option to repurchase the domicile for \$1.00 (The lease and option period may extend no longer than 20 years. If the applicant does not exercise the option to repurchase, the property reverts to the applicant or the applicant's heirs at the end of the lease term); and
- to pay to the county and, if applicable, the municipality "an annual sum in lieu of property taxes in an amount equal to the last full tax year's property taxes due immediately prior to the transfer of ownership to the county trustee."

The county trustee may charge an applicant a one-time administrative fee that must be proportionate to the property's value. The fee may not exceed \$250. The county may not charge fees to an applicant whose annual household income is less than \$25,000.

Statutory section 67-5-1515 amended 2006; § 67-5-705 amended 2017.

Tenn. Code §§ 67-5-705, -1515 (LexisNexis 2019)

Tennessee, Statewide Property Taxes

No relevant provisions were located.

Texas

Texas, Assessment Rates

OVERVIEW

Except as otherwise provided by statute, all taxable property is appraised at its market value as of January 1. "Market value" means the price at which the property would transfer under prevailing market conditions if:

- "exposed for sale in the open market with a reasonable time for the seller to find a purchaser";
- "both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use"; and
- "both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage" of the other's exigencies.

"Assessed value," for property tax purposes, is the "amount determined by multiplying the appraised value by the applicable assessment ratio."

A homestead's market value is determined "solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be" the property's highest and best use.

PROPERTY CLASSIFICATIONS

Texas does not have formal property classifications for assessment purposes. However, the state gives some property special tax treatment. For example,

- land designated for agricultural use is appraised "at its value based on the land's capacity to produce agricultural products"; and
- qualified open-space land is appraised on the "basis of the category of the land, using accepted income capitalization methods applied to average net to land."

Statutory section 23.41 amended 1999; § 1.04 amended 2017; § 23.52 amended 2017; § 23.01 amended 2019.

[Tex. Tax Code §§ 1.04; 23.01](#) (as amended by [2019 Tex. Laws S.B. 2, § 28, H.B. 1313, § 2](#)), [.41](#), [.52](#) (2017)

Texas, Credits for Specified Classes

No relevant provisions were located.

Texas, Homestead Exemptions

ALL RESIDENTS

Residence homestead exemption (§ 11.13(a), (b), (i))

Texas law provides an exemption for county tax purposes in the amount of \$3000 of a residence homestead's assessed value. A resident is also generally entitled to an exemption from school district taxes in an amount equal to \$25,000 of the homestead's appraised value. Joint, community, or successive owners may not each receive the same homestead exemption for the same residence homestead in the same year.

A taxing unit may disregard the exemptions set forth in § 11.13(b), (c), (d), or (n) and "assess and collect a tax pledged for payment of debt without deducting" the exemption amount if:

- before adopting the exemption, the unit pledged the taxes to pay a debt; and
- "granting the exemption would impair the obligation of the contract creating the debt."

Residence homestead percentage exemptions (§ 11.13(n))

Section 11.13(n) permits a taxing unit to adopt an exemption in an amount equal to a percentage of the homestead's appraised value. If the taxing unit sets a percentage that produces an exemption of less than \$5000 when applied to a particular homestead, the individual is entitled to a \$5000 exemption. The taxing unit's percentage may not exceed 20 percent.

DISABLED RESIDENTS

Homestead exemption for disabled residents (§ 11.13(c)-(i), (m))

A disabled adult is entitled to an additional exemption from school district taxes in an amount equal to \$10,000 of the residence homestead's appraised value. Also, a taxing unit may elect to provide a disabled individual an exemption its taxes in an amount equal to \$3000 of the homestead's appraised value. The local governing body may specify a larger amount. The local taxing unit may also repeal or decrease this exemption, but it may not decrease the exemption amount to less than \$3000 of the market value.

Joint, community, or successive owners may not each receive the same homestead exemption for the same residence homestead in the same year. An eligible disabled person who is 65 years of age or older may not receive both the disabled and the elderly homestead exemption, but he or she may choose either.

A taxing unit may disregard the exemptions set forth in § 11.13(b), (c), (d), or (n) and "assess and collect a tax pledged for payment of debt without deducting" the exemption amount if:

- before adopting the exemption, the unit pledged the taxes to pay a debt; and
- "granting the exemption would impair the obligation of the contract creating the debt."

In this context, "disabled" means "under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance."

ELDERLY RESIDENTS

Homestead exemption for elderly residents (§ 11.13(c)–(i), (q))

An adult who is 65 years of age or older is entitled to an additional exemption from school district taxes in an amount equal to \$10,000 of the homestead's appraised value. Also, a taxing unit may adopt an exemption from its tax for individuals who are 65 years of age or older in an amount equal to \$3000 of the homestead's appraised value. The local governing body may specify a larger amount. The local taxing unit may repeal or decrease this exemption, but it may not decrease the exemption amount to less than \$3000 of the market value.

Joint, community, or successive owners may not each receive the same homestead exemption for the same residence homestead in the same year. An eligible disabled person who is 65 years of age or older may not receive both the disabled and the elderly homestead exemption, but he or she may choose either.

A taxing unit may disregard the exemptions set forth in § 11.13(b), (c), (d), or (n) and "assess and collect a tax pledged for payment of debt without deducting" the exemption amount if:

- before adopting the exemption, the unit pledged the taxes to pay a debt; and
- "granting the exemption would impair the obligation of the contract creating the debt."

The surviving spouse of an individual who qualified for this exemption is entitled to the exemption for the same property if:

- the deceased spouse died in a year in which he or she qualified for the exemption;
- the surviving spouse was 55 years of age or older when the deceased spouse died; and
- the property was the surviving spouse's residence homestead when the deceased spouse died and remains his or her residence homestead.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Disabled veterans (§ 11.22)

A disabled veteran is eligible for an exemption from taxation on a portion of the veteran's property's assessed value. The exemption varies according to the disability rating, as follows:

- for a disability rating of at least 10 percent, but less than 30 percent, the exemption equals \$5000 of the assessed value;
- for a disability rating of at least 30 percent, but less than 50 percent, the exemption equals \$7500 of the assessed value;
- for a disability rating of at least 50 percent, but less than 70 percent, the exemption equals \$10,000; and
- for a disability rating of at least 70 percent, the exemption equals \$12,000.

A disabled veteran is eligible for an exemption equal to \$12,000 of the homestead property's assessed value if the veteran:

- is 65 years of age or older and has a disability rating of at least 10 percent;
- is totally blind in one or both eyes; or
- has lost the use of one or more limbs.

If a qualified disabled veteran dies, the veteran's surviving spouse may receive the exemption. The spouse is entitled to an exemption only for as long as the spouse remains unmarried.

If the spouse does not survive the veteran, the veteran's surviving children who are younger than 18 years of age and unmarried are entitled to the exemption from the assessed value of property the child owns and designates. Each eligible child receives a proportionate share of the exemption.

If an individual dies while on active duty in the United States armed services:

- the individual's surviving spouse is entitled to an exemption equal to \$5000 of the homestead's assessed value; and
- the individual's surviving children who are under 18 years of age and unmarried are entitled to his or her proportionate share of the exemption on property the child owns and designates.

An individual who qualifies for more than one of the above exemptions for veterans is entitled to aggregate the amounts of the exemptions, except that:

- a disabled veteran who qualifies for more than one exemption authorized by § 11.22(a) and (b) is entitled to only one exemption, but he or she may choose the greater of the two; and
- an individual who receives an exemption as a disabled veteran's surviving spouse may not receive an exemption as a surviving child.

In this context, a "disabled veteran" means a veteran of the United States armed services who the Veterans' Administration or the armed services classifies as disabled and whose disability is service-connected.

Homestead of totally disabled veterans (§ 11.131)

A disabled veteran who receives from the Department of Veterans Affairs "100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability" is eligible for an exemption from taxation equal to his or her homestead's total appraised value.

The surviving spouse of a disabled veteran who qualified for an exemption when the disabled veteran died (or, effective January 1, 2016, the surviving spouse of a disabled veteran who would have qualified for an exemption under § 11.131(b) if that subsection had been in effect on the date the disabled veteran died) may be entitled to an exemption from taxation of the total appraised value of the same property if:

- the surviving spouse has not remarried;
- the property was the surviving spouse's residence when the disabled veteran died; and
- the property remains the surviving spouse's residence homestead.

Partially disabled veterans in donated homesteads (§ 11.132)

A disabled veteran with a disability rating of less than 100 percent is entitled to an exemption of a percentage of the appraised value of the disabled veteran's residence homestead that is equal to the disabled veteran's disability rating if the homestead was donated to the disabled veteran. The veteran's surviving spouse is entitled to an exemption equal to the same percentage if:

- the surviving spouse has not remarried;
- the property was the surviving spouse's residence when the disabled veteran died; and
- the property remains the surviving spouse's residence homestead.

Effective January 1, 2018, this exemption includes a residence "provided at some cost to the disabled veteran" that is not more than 50% of the market value of the residence.

Surviving spouse of an armed services member killed in action (§ 11.132)

The surviving spouse of a member of the U.S. armed services who is killed in action is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if he or she has not remarried. A surviving spouse who receives this exemption may also receive an exemption on a property that the surviving spouse subsequently qualifies as his or

her residence homestead. The exemption is equal to the dollar amount of the exemption on the original property for which the surviving spouse received the exemption if he or she has not remarried.

OTHER

Historic sites (§ 11.24)

A taxing unit may exempt from taxation the assessed value of a structure or archeological site if it meets certain specified requirements.

Solar and wind-powered energy devices (§ 11.27)

A person is eligible for an exemption of the property's appraised value amount that "arises from the installation or construction of a solar or wind-powered energy device that is primarily for production and distribution of energy for on-site use."

Surviving spouse of first responder killed in the line of duty (§ 11.134)

Effective January 1, 2018, the surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse 's residence homestead if he or she:

- is an eligible survivor, as determined by the Employees Retirement System of Texas; and
- has not remarried since the death of the first responder.

Statutory section 11.27 amended 1991; § 11.24 amended 2019; § 11.22 amended 2009; § 11.131 amended 2011; § 11.13 amended 2019; § 11.131 amended 2015; § 11.132 amended 2017; § 11.133 enacted 2013 and renumbered 2015; § 11.134 enacted 2017.

[Tex. Tax Code §§ 11.13](#) (as amended by [2019 Tex. Laws S.B. 1943, § 3](#); [H.B. 2441, § 1](#)), [.131](#), [.132](#), [.133](#), [.134](#), [.22](#), [.24](#) (as amended by [2019 Tex. Laws S.B. 2, § 25](#)), [.27 \(2017\)](#)

Texas, Limits on Tax Increases

GENERAL LIMITS

Limitation on homestead's appraised value

An appraisal office may increase a residence homestead's appraised value for a tax year to an amount not to exceed the lesser of:

- the market value of the property for the most recent tax year that the appraisal office determined its market value; or
- the sum of 10 percent of the property's appraised value for the preceding tax year, the property's appraised value for the preceding tax year, and the market value of all new improvements.

LIMITS FOR SPECIFIED CLASSES

Limitation of school tax on an elderly or disabled person's homestead (§ 11.26)

A school district may not increase the total annual amount of ad valorem tax it imposes on a qualified individual's homestead "above the amount of the tax it imposed in the first tax year in which the individual qualified that residence homestead for the applicable exemption" provided by § 11.13(c). To qualify, an individual must be 65 years of age or older or disabled. If an individual makes improvements to the individual's homestead, the school district may increase the tax in the first year the homestead's value increased because of the improvements.

If an individual who qualifies for the exemption provided by § 11.13(c) for an individual 65 years of age or older dies, the surviving spouse is entitled to this limitation if:

- the surviving spouse is 55 years of age or older when the individual dies;
- the property is the surviving spouse's homestead on the date the individual dies; and
- the property continues to be the surviving spouse's homestead.

Limitations on county, municipal, or junior college district on disabled or elderly residents' homesteads (§ 11.261)

A county, municipality, or junior college district may also establish a limit on the total taxes that it may impose on a disabled or elderly resident's homestead. This limit is similar to the one described above for county taxes.

Sections amended 2019.

[Tex. Tax Code §§ 11.26](#) (as amended by [2019 Tex. Laws S.B. 1943](#); [H.B. 1313](#)), [.261](#) (as amended by [2019 Tex. Laws S.B. 1943](#)); [23.23](#) (as amended by [2019 Tex. Laws S.B. 812](#))

Texas, Statewide Property Taxes

No relevant provisions were located.

Utah

Utah, Assessment Rates

OVERVIEW

All tangible taxable property is assessed and taxed at a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless otherwise provided. "Fair market value" means "the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts."

PROPERTY CLASSIFICATIONS

Utah does not have a formal property-classification system for assessment purposes. However, some types of property receive special treatment for tax purposes, as follows:

- real property, except primary residential property, is assessed and taxed at its fair market value;
- primary residential property is generally allowed a residential exemption equal to a 45 percent reduction in the property's value;
- centrally assessed property, including, among others, utilities, mines, and airlines, is assessed at 100 percent of its fair market value; and
- agricultural land, including certain urban farming land, may be assessed on the basis of its value for agricultural use if the land meets specified qualifications.

A county assessor determining a property's fair market value must consider whether a threatened or endangered species is present on any part of the property.

Statutory section 59-2-503 amended 2013; § 59-2-301.5 enacted 2013; §§ 59-2-103 amended 2014; § 59-2-1703 amended 2019; § 59-2-102 amended 2018; § 59-2-201 amended 2017.

[Utah Code §§ 59-2-102, -103, -201, -301.5, -503, -1703 \(2019\)](#)

Utah, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located. See "LOW INCOME RESIDENTS" below for tax deferrals or abatements that apply to disabled persons.

ELDERLY RESIDENTS

Homeowner's credit for the elderly (§§ 59-2-1202, -1208)

Utah's "homeowner's credit" for the elderly, as set forth in § 59-2-1202, is determined by reducing the subject property's assessment value to 35 percent of its fair market value. See **Homestead Exemptions** for details regarding this part of the state's relief for the elderly.

Section 59-2-1208 provides a tax credit for the elderly. As of January 1, 2007, a claimant may claim a homeowner's credit that does not exceed the following amounts:

- \$798, if the household income is \$0–\$9,159;
- \$696, if the household income is \$9,160–\$12,214;
- \$597, if the household income is \$12,215–\$15,266;
- \$447, if the household income is \$15,267–\$18,319;
- \$348, if the household income is \$18,320–\$21,374;

- \$199, if the household income is \$21,375–\$24,246; and
- \$98, if the household income is \$24,247–\$26,941.

The commission adjusts the above income eligibility amounts annually based on the preceding year's consumer price index. For 2019, the maximum household income is \$33,530, and the maximum credit is \$1,015, as both are adjusted for inflation.

After the commission has adjusted the homeowner credit amount it must increase each homeowner credit amount by the following amounts:

- for a calendar year that begins on January 1, 2018, \$14;
- for a calendar year that begins on January 1, 2019, \$22;
- for a calendar year that begins on January 1, 2020, \$31;
- for a calendar year that begins on January 1, 2021, \$40; and
- for a calendar year that begins on January 1, 2022, \$49.

A qualified claimant is a homeowner or renter who:

- has filed the appropriate claim;
- is domiciled in Utah for the entire calendar year for which he or she files a claim; and
- is at least 65 years of age if born on or before December 31, 1942; 66 years of age if born on or after January 1, 1943, but on or before December 31, 1959; or 67 years of age if the

person was born on or after January 1, 1960.

A surviving spouse, who otherwise qualifies for the credit, is eligible regardless of his or her age if he or she has not remarried.

An individual may *not* receive this homeowner's credit if:

- the individual is claimed as a personal exemption on another individual's federal income tax return during any portion of a calendar year for which the individual seeks the homeowner's credit; or
- the individual is a dependent with respect to whom another individual claims a tax credit under § 24(h)(4), Internal Revenue Code, during any portion of a calendar year for which the individual seeks the homeowner's credit.

LOW INCOME RESIDENTS

Indigent person's tax abatement or deferral (§§ 59-2-1107—1109)(effective January 1, 2020, §§ 59-2-1801—1805)

A county may defer or abate the taxes of an indigent person who meets specified requirements. The amount remitted or abated may not exceed the lesser of:

- the amount provided as a homeowner's credit for the lowest household income bracket pursuant to § 59-2-1208 (i.e. for 2019, \$1,105), ; or
- 50 percent of the total tax levied for the year.

A county may also defer any tax levied on residential real property, subject to specified conditions. If the property's owner is poor, the property may not be subjected to a tax sale during the deferral

period. Deferred taxes accumulate with interest as a lien against the property until the property is sold.

A person less than 65 years of age is not eligible for this deferral or abatement for poor persons unless the county finds that "extreme hardship would prevail on the individual if the county does not defer or abate th individual's taxes" or the person has a disability. In this context, an "indigent individual" is a person who:

- has a total household income less than the maximum household income certified to a homeowner's credit under § 59-2-1208(1);
- resides for at least 10 months of each year in the residence; and
- is not able to meet the tax assessed on the person's residential real property as it becomes due.

Indigent abatement and deferrals are granted at the county's discretion. The 2019 application income limitation is \$33,530. People who qualify for the state's circuit breaker generally also qualify for the indigent abatement. For the 2018 tax year, the maximum abatement is 50 percent of the tax due, to a maximum of \$1015.

A qualified indigent individual may be eligible for a tax deferral pursuant to § 59-2-1108, a tax abatement pursuant to § 59-2-1107, or both.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory sections 59-2-1107, 59-2-1108, and 59-2-1109 amended 2018, repealed 2019 and re-codified with amendments as §§ 59-2-1801 to -1805 (effective January 1, 2020) ; § 59-2-1208 amended 2018; § 59-2-1202 amended 2019.

[Utah Code §§ 59-2-1107, -1108, -1109, -1202, -1208, -1801, -1802, -1803, -1804, -1805 \(2019\); Utah State Tax Comm'n, Property Tax Div., Publication 36: Property Tax Abatement, Deferral and Exemption Programs for Individuals \(Jan. 2019\)](#)

Utah, Homestead Exemptions

ALL RESIDENTS

Basic homestead exemption (§ 59-2-103)

Utah reduces the fair market value of residential property by 45 percent. No more than one acre of land per residential unit may qualify for the exemption. See § 59-2-103.5 for details regarding the filing procedure for obtaining the residential property exemption.

DISABLED RESIDENTS

Blind persons (§ 59-2-1106)

Utah provides an exemption equal to the first \$11,500 of taxable value of real and tangible personal property owned by:

- a blind person;
- a blind person's unmarried surviving spouse; or

- a blind person's minor orphan.

The first year's application must include a licensed ophthalmologist's signed statement verifying that the person:

- has no more than 20/200 visual acuity in the better eye when corrected; or
- has a restriction of the visual field in the better eye that "subtends an angle of vision no greater than 20 degrees."

ELDERLY RESIDENTS

Homeowner's credit for the elderly (59-2-1202)

Utah's "homeowner's credit" for the elderly, as set forth in § 59-2-1202, is determined by reducing the subject property's assessment value to 35 percent of its fair market value. A qualified claimant is a homeowner or renter who:

- has filed the appropriate claim;
- is domiciled in Utah for the entire calendar year for which he or she files a claim; and
- is at least 65 years of age if born on or before December 31, 1942; 66 years of age if born on or after January 1, 1943, but on or before December 31, 1959; or 67 years of age if the person was born on or after January 1, 1960.

A surviving spouse who otherwise qualifies for the credit is eligible regardless of his or her age, provided he or she has not remarried, and provided he or she was a member of the decedent's household at the time of death.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veteran's exemption (§§ 59-2-1104, -1105) (effective January 1, 2020, §§ 59-2-1901, -1903—1905)

Utah provides an exemption for property owned by:

- a veteran with a disability; or
- the unmarried surviving spouse or a minor orphan of a deceased veteran with a disability or a veteran who was killed in action or died in the line of duty.

The exemption applies to the claimant's primary residence and certain tangible personal property.

A disabled veteran is considered to have a 100-percent disability if the Department of Veterans' Affairs certifies the veteran in "the classification of individual unemployment."

Generally, the amount of the property's taxable value that is exempt equals the veteran's percentage of disability multiplied by the adjusted taxable value limit. Utah statutes provide that the "adjusted taxable value limit" is adjusted annually for inflation. The Utah Tax Commission provides that the current exemption is "up to \$266,670 of taxable value of a residence, based on the percentage of disability incurred in the line of duty and on the unemployment classification."

However, the taxable value of eligible property is equal to the total value of the veteran claimant's property if the property is owned by:

- the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
- a minor orphan of a veteran who was killed in action or who died in the line of duty; or
- the unmarried surviving spouse or minor orphan of a deceased veteran with a disability who served in the military prior to January 1, 1921 and whose statement of disability is 10 percent or more.

In this context, a "claimant" means one of the following, provided the veteran filed an application for a veterans' exemption:

- a disabled veteran;
- the unmarried surviving spouse of a deceased disabled veteran or a veteran who was killed in action or died in the line of duty; or
- a minor orphan of a deceased disabled veteran or a veteran who was killed in action or died in the line of duty.

A veteran claimant may claim an exemption if the claimant owns the eligible property at any time during the calendar year for which the exemption is claimed. An application must be filed on or before September 1 of the calendar year for which the claimant is applying with the county in which the claimant resides on September of the calendar year.

In this context, property is considered to be the primary residence of a veteran with a disability or a member of the armed services or a reserve component who performed "qualifying active duty military service" who does not reside in the residence if the person:

- is admitted as an inpatient at a health care facility; and
- otherwise meets the requirements to receive an exemption.

Constitutional exemption (Utah Code §§ 59-2-1901, -1902)

Effective January 1, 2013, Utah's constitution was amended to provide a property tax exemption for certain other military personnel and their spouses. The amendment, which was approved at the 2012 general election, expanded Utah's property tax exemption for military members so that real property is exempt from property tax if:

- the real property is owned by a person in the military, that person's spouse, or both;
- the real property is the military person's primary residence; and
- the military person serves "at least 200 days, regardless of whether consecutive, in any continuous 365-day period of active military service outside the state in an active component of the United States Armed Forces or a reserve component of the United States Armed Forces."

The days of active service must have been completed in the year before the individual applies for the exemption. The total taxable value of the claimant's residence is exempt for the calendar year after the year in which the claimant completed qualifying military service.

OTHER

No other relevant provisions were located.

Statutory section 59-2-1106 amended 2001; § 59-2-103 amended 2014; § 59-2-103.5 amended 2014; § 59-2-1101 amended 2019; §§ 59-2-1104 and 59-2-1105 repealed, recodified and amended 2019; § 59-2-1202 amended 2019. Constitutional amendment resolution passed 2012.

[Utah Code §§ 59-2-103, -103.5, -1101, -1104, -1105, -1106, -1202, -1901, -1902, -1903, -1904, -1905 \(2019\); Utah State Tax Comm'n, Property Tax Div., Publication 36: Property Tax Abatement, Deferral and Exemption Programs for Individuals \(Jan. 2019\); Utah Const., art. XIII, § 3](#)

Utah, Limits on Tax Increases

GENERAL LIMITS

Local entities

Each county has a single aggregate limit on the property tax it may levy for all purposes. The maximum varies based on the county's total taxable value. A county may impose a tax rate that exceeds that limit if the rate "generates revenues for the county in an amount that is less than the revenues that would be generated by the county under the certified tax rate established in Section 59-2-924."

Generally, a taxing entity may not levy a tax rate that exceeds its certified tax rate unless the taxing entity meets specified requirements for notice, a public meeting, a public hearing, and an adopted resolution.

State

If the state authorizes a levy that exceeds the certified revenue levy (as defined in § 53A-17a-103) or authorizes a levy that exceeds the certified revenue levy (as defined in § 59-2-102), the state must publish a notice no later than 10 days after the last day of the annual legislative general session that meets specified requirements. Additional requirements also apply.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section 59-2-908 amended 2008; § 59-2-919 amended 2019 and § 59-2-926 amended 2018.

[Utah Code §§ 59-2-908, -919, -926 \(2019\)](#)

Utah, Statewide Property Taxes

Utah may levy a state tax on the taxable value of property. The rate, which must be sufficient to raise the revenue the legislature specifies for general state purposes, may not exceed .00048 per dollar of taxable property's taxable value.

Statutory section amended 1988.

[Utah Code § 59-2-901 \(2019\)](#)

Vermont

Vermont, Assessment Rates

OVERVIEW

Vermont property's "appraisal value" is:

- for property enrolled in a use value appraisal program, its use value appraisal; and
- for all other property, except for certain owner-occupied housing that is subject to a housing subsidy covenant, its estimated fair market value.

The "estimated fair market value" is the price the property "will bring in the market when offered for sale and purchased by another, taking into consideration all the elements of the availability of the property, its use both potential and prospective, any functional deficiencies, and all other elements such as age and condition which combine to give property a market value." A property's "listed value" equals 100 percent of its appraisal value.

PROPERTY CLASSIFICATIONS

Vermont does not have formal property classifications for assessment purposes. However, the state provides special tax treatment for some types of property. For example, eligible agricultural land, managed forestland, and farm buildings are appraised at use value.

Effective January 1, 2015, for owner-occupied housing that is subject to a housing subsidy covenant that limits the price for which the property may be sold, the housing subsidy covenant is deemed to cause a material decrease in the value of the owner-occupied housing. In that case the "appraisal value" means not less than 60 and not more than 70 percent of what the property's fair market value would be if the property were not subject to the housing subsidy covenant.

Section 3481 amended 2017; § 3755 amended 2017.

[**Vt. Stat. tit. 32, §§ 3481, 3755 \(2018\)**](#)

Vermont, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

Homestead income-sensitive adjustments—lower income limits (§ 6066(a)(3))

An eligible Vermont resident may qualify for a credit, not to exceed \$2400, for municipal; property tax. To qualify, the claimant's household income may not exceed \$47,000. The rebate refunds the difference between a percentage of the claimant's household income and the eligible taxes. The applicable percentages are as follows:

- for a household income of \$0 to \$9,999, 1.5 percent; and
- for a household income of \$10,000 to \$47,000, 3.0 percent

A claimant whose household income does not exceed \$47,000.00 is also entitled to an additional adjustment amount from the claimant's statewide education tax for the upcoming fiscal year. The rebate refunds the difference between a percentage of the claimant's household income and the eligible taxes. The applicable percentages are as follows:

- for a household income of \$0.00 - \$9,999.00, 0.5 percent;
- for a household income of \$10,000.00 - \$24,999.00, 1.5 percent; and
- for a household income of \$25,000.00 - \$47,000.00, 2.0 percent.

This adjustment is calculated considering only the tax due on the first \$400,000 in equalized homesite value.

In no event may the credit exceed the reduced property tax amount.

An eligible claimant must:

- have been domiciled in Vermont during the entire taxable year; and
- not be claimed as a dependent by any taxpayer under the federal Internal Revenue Code.

Similar provisions apply to renters.

The cumulative adjustment under § 6066(a)(1)-(2) and (4) may not exceed \$5,600.

See "OTHER" below for adjustments that apply to households with incomes over \$47,000.

VETERANS

No relevant provisions were located.

OTHER

Homestead income-sensitive adjustments—higher income limits (§ 6066(a)(1))

An eligible Vermont resident may apply for a credit for the prior year's homestead property tax liability. The claimant's household income determines the payment amount pursuant to formulas set forth in § 6066(a)(1)(A), for a claimant with a household income of \$90,000 or more, and § 6066(a)(1)(B), for a claimant with household income of less than \$90,000, but more than \$47,000.

Note that generally the "applicable percentage" used in the formulas referenced above may not be less than two percent.

To be eligible for the property tax adjustment, the claimant:

- must have been domiciled in Vermont during the entire taxable year; and
- may not be claimed as a dependent by any taxpayer under the federal Internal Revenue Code.

This adjustment is calculated "without regard to any exemption under section 3802(11)," which is the veterans' exemption.

State property tax reduction incentive (6066(h))

A homestead owner is entitled to an additional property tax adjustment amount equal to one percent of the income tax refund he or she elects to allocate to paying homestead property tax.

Statutory section 6066 amended 2015.

[Vt. Stat. tit. 32, § 6066](#) (as amended by [2019 Vt. Laws Act 6, § 86](#); [Act 51 §§ 27a, 31](#))

Vermont, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' exemptions (§ 3802(11))

Vermont provides an exemption of up to \$10,000.00 of the appraisal value of a residence a veteran owns and occupies, except any part used for business or rental. A veteran or such veteran's spouse, widow, widower, or child, may qualify for the exemption if he or she is receiving:

- disability compensation for at least 50-percent disability;
- death compensation;
- dependence and indemnity compensation; or
- a disability pension paid through any military department or the Veterans' Administration.

Only one exemption is allowed on a property. The terms used in determining eligibility for this exemption "have the same definitions as in Title 38, U.S. Code § 101," except:

- the definitions apply as if federal law recognized a civil union or a civil marriage in the same manner as Vermont law;
- the definitions are not construed to deny eligibility if the exemption is based on retirement for disability, and retirement pay is received from a federal agency other than the Veterans' Administration; and
- the federal age and marital status limits do not apply.

An unremarried widow or widower of a previously qualified veteran is entitled to this exemption whether or not he or she is receiving government compensation or pension.

A town may increase its veterans' exemption to up to \$40,000 of appraisal value.

OTHER

Fallout shelters (§ 3802(13))

Fallout shelters built in compliance with the department of defense's standards are exempt from taxation, as long as they are "kept or used only for protection from radioactive fallout."

New homes (§ 3836)

A town may vote to exempt from taxes up to the first \$75,000 of the appraised value of certain buildings used and occupied exclusively as homes, dwelling houses, or farm buildings. The buildings must:

- have been constructed or put in the process of construction during the 12 months immediately preceding the relevant town meeting; or
- be constructed or put in the process of construction during the 12 months immediately following that meeting.

The exemption's duration may not exceed three years.

Renewable energy sources (§ 3845)

A town may exempt renewable energy sources from real and personal property taxes. In this context, "renewable energy sources" include specified sources that are used to generate energy "used on the premises for private, domestic, or agricultural purposes, no part of which may be for sale or exchange to the public."

Neighborhood housing improvement programs (§ 3847)

A municipality may exempt, for a period of up to five years, property taxes on the "value of improvements made to principal dwelling units with funds provided in whole or in part by a nonprofit, neighborhood or municipal housing improvement program which limits eligibility to residents with incomes below the median income of the state."

Blighted property improvement program (§ 3850)

A municipality may vote to authorize the municipality's legislative body to exempt from municipal taxes for a period of up to five years the value of improvements made to dwelling units that are certified as blighted. In this context, a dwelling unit may be certified as blighted when it "exhibits objectively determinable signs of deterioration sufficient to constitute a threat to human health, safety, and public welfare." If a dwelling unit is certified as blighted, the exemption takes effect on the April 1 following the certification.

Statutory section 3847 enacted 1989; § 3836 amended 2003; § 3850 enacted 2013; §§ 3802 and 3845 amended 2013.

[Vt. Stat. tit. 32, §§ 3802, 3836, 3845, 3847, 3850 \(2018\)](#)

Vermont, Limits on Tax Increases

No relevant provisions were located.

Vermont, Statewide Property Taxes

Applicable to fiscal years 2017 and after, Vermont generally imposes a statewide education property tax at the following rates:

- for nonresidential property the rate is \$1.59 per \$100; and
- for homestead property the rate is \$1.00 multiplied by the education property tax spending adjustment for the municipality, per \$100 of equalized education property value.

However, this amount is subject to frequent modification. For example, for fiscal year 2017 only, the education property tax for nonresidential property was reduced to \$1.535 per \$100.

Statutory section 5402 amended 2019.

[Vt. Stat. tit. 32, § 5402](#) (as amended by [2019 Vt. Laws Act 51, § 25](#))

Virgin Islands

Virgin Islands, Assessment Rates

OVERVIEW

The Virgin Islands' real property is assessed at 100 percent of its fair market value.

PROPERTY CLASSIFICATIONS

The Virgin Islands levies a real property tax at the following mill rates for each real property classification:

- unimproved non-commercial real property at .004946;
- residential real property at .003770;
- commercial real property at .007110; and
- timeshare real property at .014070.

Section amended 2018.

V.I. Code tit. 33, § 2301 (LexisNexis 2018)

[Virgin Islands, Credits for Specified Classes](#)

DISABLED RESIDENTS

Homestead exemption credit for disabled residents (§ 2305(b)(4))

The Virgin Islands' "homestead exemption" statute provides a \$500 tax credit to a property owner that the Social Security Administration has determined suffers from a disability. This tax credit is available only if the claimant's individual annual gross income is less than \$30,000, and the household's annual gross income is less than \$50,000.

The various tax credits set forth in paragraphs (1) through (4) of § 2305(b) are exclusive, not cumulative, except for the general homestead exemption. An individual may have one tax credit in

addition to the homestead tax credit for each tax year, but a property owner eligible for more than one of the other tax credits must elect one of them for each tax year.

The homestead protection and tax credits continue to attach to the property after the owner's death, and continue in favor of:

- a surviving spouse as long as he or she occupies the homestead; and
- after the death of both spouses, their children until the youngest surviving child has attained majority.

For an unmarried person, the homestead protection and tax credit continue to attach to the property after his or her death and continue in favor of "his ascendants and descendants to the fourth degree, his foster parents and adoptive, illegitimate or foster children who may reside with them" as long as the child continues to occupy the homestead and until the youngest surviving child has attained majority.

ELDERLY RESIDENTS

Homestead exemption credit for elderly residents (§ 2305(b)(3))

The Virgin Islands "homestead exemption" statute provides a \$500 tax credit to property owners who are at least 60 years of age on January 1 of the applicable tax year. If the property is held by tenants by the entirety, the property owners are entitled to claim the tax credit if either spouse is at least 60 years of age. This tax credit is available only if the claimant's individual annual gross income is less than \$30,000, and the household's annual gross income is less than \$50,000.

The various tax credits set forth in paragraphs (1) through (4) of § 2305(b) are exclusive, not cumulative, except for the general homestead exemption. An individual may have one tax credit in addition to the homestead tax credit for each tax year, but a property owner eligible for more than one of the other tax credits must elect one of those tax credits for each tax year.

The homestead protection and tax credits continue to attach to the property after the owner's death, and continue in favor of:

- a surviving spouse as long as he or she occupies the homestead; and
- after the death of both spouses, their children, until the youngest surviving child has attained majority.

For an unmarried person, the homestead protection and tax credit continue to attach to the property after death and continues in favor of "his ascendants and descendants to the fourth degree, his foster parents and adoptive, illegitimate or foster children who may reside with them" as long as the child continues to occupy the homestead and until the youngest surviving child has attained majority.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' homestead exemption credit (§ 2305(b)(2))

The Virgin Islands' statutes provide a \$650 tax credit to a property owner who is a veteran of the United States armed services or his or her widowed spouse. The veteran must have been in the active service and not have received a dishonorable discharge.

A veteran who has received a service-related disability from the Veterans' Administration that entitles the veteran to receive compensation for permanent and total disability is exempt from all real property taxes levied against the disabled veteran's homestead.

The various tax credits set forth in paragraphs (1) through (4) of § 2305(b) are exclusive, not cumulative, except for the general homestead exemption. An individual may have one tax credit in addition to the homestead tax credit for each tax year, but a property owner eligible for more than one of the other tax credits must elect a single tax credit for each tax year.

The homestead protection and tax credits continue to attach to the property after the owner's death and continue in favor of:

- a surviving spouse, as long as he or she continues to occupy the homestead; and
- after the death of both spouses, their children until the youngest surviving child has attained majority.

For an unmarried person, the homestead protection and tax credit continue to attach to the property after death and continue in favor of "his ascendants and descendants to the fourth degree, his foster parents and adoptive, illegitimate or foster children who may reside with them" as long as the child continues to occupy the homestead and until the youngest surviving child has attained majority.

OTHER

General homestead exemption credit (§ 2305(b)(1))

The Virgin Islands' statutes provide a \$400 tax credit to property owners and their spouses who reside in the homestead. An individual may have one of the tax credits described above in addition to the homestead tax credit for each tax year, but a property owner eligible for more than one of the other tax credits must elect one of them each tax year.

The homestead protection and tax credits continue to attach to the property after the owner's death, and continue in favor of:

- a surviving spouse as long as he or she occupies the homestead; and

- after the both spouses' death, their children until the youngest surviving child has attained majority.

For an unmarried person, the homestead protection and tax credit continue to attach to the property after death and continue in favor of "his ascendants and descendants to the fourth degree, his foster parents and adoptive, illegitimate or foster children who may reside with them" as long as the child continues to occupy the homestead and until the youngest surviving child has attained majority.

Farmland (§ 2342)

The Virgin Islands offers a tax credit for farmland equal to 95 percent of the real property taxes levied against the real property, including structures and improvements. The property must be used actively and solely for agricultural or horticultural purposes.

Historic districts (§ 2402)

The tax assessor must grant each owner of "real property located within the historical districts of Christiansted, Frederiksted and Charlotte Amalie a real property tax credit equal to 50 percent of the property tax assessment for the past two assessment years if the owner develops or improves the real property and the value of the development or improvement is more than \$50,000. No property owner is eligible to receive this benefit until the Historic Preservation Commission certifies that the development or improvement is consistent with the Secretary of the Interior's standards for rehabilitation of historical structures."

Visitable Housing Design and Incentive Program (§ 2305a)

An owner of real property with a Certificate of Visitability is granted a real property tax credit of 20 percent of the taxes levied for ten years, unless the property's title is conveyed to another.

Limit on exemptions (§ 2301)

Effective January 1, 2018, the application of exemptions and credits may not reduce the amount of tax due for any property to an amount less than \$180.

Sections 2305 and 2342 amended 2008, § 2402 amended 2018; § 2301 amended 2018; § 2305a enacted 2011.

V.I. Code, tit. 33, §§ 2301, 2305, 2305a, 2342, 2402 (LexisNexis 2018)

Virgin Islands, Homestead Exemptions

ALL RESIDENTS

The Virgin Islands' "homestead exemption," as set forth in § 2305, provides a tax credit. See **Credits for Specified Classes** for details.

DISABLED RESIDENTS

The Virgin Islands' "homestead exemption" for disabled residents, as set forth in § 2305, provides a tax credit. See **Credits for Specified Classes** for details.

ELDERLY RESIDENTS

The Virgin Islands' "homestead exemption" for elderly residents, as set forth in § 2305, provides a tax credit. See **Credits for Specified Classes** for details.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

The Virgin Islands' "homestead exemption" for veterans, as set forth in § 2305, provides a tax credit. See **Credits for Specified Classes** for details.

OTHER

No other relevant provisions were located.

Section amended 2008.

V.I. Code tit. 33, § 2305 (LexisNexis 2018)

[Virgin Islands, Limits on Tax Increases](#)

GENERAL LIMITS

If, as a result of a reassessment, a homestead's or an unimproved property's real property tax increases to more than 125 percent of the previous year's tax, and if the property owner's household income is less than \$135,000, the property owner qualifies for a tax credit equal to 40 percent of the tax increase, up to a maximum credit of \$5,000.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Section amended 2018.

V.I. Code, tit. 33, § 2402 (LexisNexis 2018)

Virgin Islands, Statewide Property Taxes

The Virgin Islands levies a tax on real property at the following mill rates for each property classification specified:

- unimproved non-commercial real property, at .004946;
- residential real property, at .003770;
- commercial real property, at .007110; and
- timeshare real property at .014070.

Section amended 2018.

V.I. Code, tit. 33, § 2301 (LexisNexis 2018)

Virginia

Virginia, Assessment Rates

OVERVIEW

Virginia real property is generally assessed at 100 percent of its fair market value.

PROPERTY CLASSIFICATIONS

Virginia does not have statewide formal property classifications for assessment purposes. A local governing body may impose the same or different levy rates on real estate, merchants' capital, tangible personal property, or any authorized separate class and may provide for special tax treatment for certain property. Land used in agricultural and forestal production is eligible for "use

value" assessment and taxation, whether or not the local entity has adopted a local land-use plan or ordinance.

Buildings that are individually listed on the Virginia Landmarks Register, not including the land on which they are located, are a separate property class for local taxation purposes.

At a property owner's request, an assessing official must consider "specially and separately assessing at the fair market value all wetlands" on a property.

Effective for tax years beginning on or after January 1, 2012, the board of equalization must value residential rental apartments using the income approach unless:

- the real property has been sold since the previous assessment, in which case the board may consider the property's sales price;
- improvements are being constructed or renovated, in which case the board may consider the property's market value; or
- the "value arrived at by the income approach is not otherwise in accordance with generally accepted appraisal practices and standards," in which case the board may consider the property's market value.

Energy-efficient buildings, not including the real estate or land on which they are located, are deemed a separate class of property and constitute a local taxation classification separate from other classifications of real property. The governing body of any county, city, or town may, by ordinance, levy a tax on the value of such buildings at a different rate from that of tax levied on other real property, provided such rate does not exceed that applicable to the general class of real property. An energy-efficient building is any building that exceeds the energy efficiency standards prescribed in the Virginia Uniform Statewide Building Code by 30 percent or which meets or exceeds other specified rating standards.

Statutory section 58.1-3008 amended 1984; § 58.1-3201 amended 1985; § 58.1-3231 amended 2019; § 58.1-3221.5 enacted 2011; § 58.1-3284.3 amended 2018; § 58.1-3295.1 enacted 2012; § 58.1-3221.2 amended 2009.

[Va. Code §§ 58.1-3008, -3201, -3221.2, -3221.5, -3231, -3284.3, -3295.1 \(2019\)](#)

Virginia, Credits for Specified Classes

No relevant provisions were located.

Virginia, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Tax exemption or deferral for handicapped persons (§ 58.1-3210)

A local governing body may provide for an exemption from or deferral of a disabled person's real estate taxes. A person who is permanently and totally disabled must own and occupy the real estate as his or her sole dwelling. The ordinance may also provide an exemption from or a deferral of that portion of the tax that represents the increase in tax liability since the later of (a) the year the taxpayer became disabled, or (b) the year the ordinance became effective. A dwelling jointly held by a husband and wife may qualify if either spouse is permanently and totally disabled.

A local governing entity may provide for an exemption from or deferral of real estate taxes for dwellings jointly held by two or more qualified individuals, provided all joint owners occupy the property as their sole dwelling. Note that for tax years beginning January 1, 2011, the financial worth limits previously set forth in § 58.1-3211.1 are no longer required. However, § 58.1-3212 provides that a county, city, or town may establish by ordinance net financial worth or annual income limitations that comply with specified restrictions as a condition of eligibility for this tax exemption or deferral.

"Permanently and totally disabled" means "unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life."

ELDERLY RESIDENTS

Tax exemption or deferral for elderly persons (§ 58.1-3210)

A local governing body may provide an exemption from or deferral of real estate taxes for elderly persons. A person who is at least 65 years of age must own and occupy the real estate as his or her sole dwelling. The ordinance may also provide for the exemption from or deferral of that portion of the tax that represents the increase in tax liability since the later of (a) the year the taxpayer reached the age of 65 or (b) the year the ordinance became effective. A dwelling jointly held by a husband and wife may qualify if either spouse is 65 or over.

A local governing entity may provide for an exemption from or deferral of real estate taxes for dwellings jointly held by two or more qualified individuals, provided all joint owners occupy the property as their sole dwelling. Note that for tax years beginning January 1, 2011, the financial worth limits previously set forth in § 58.1-3211.1 are no longer required. However, § 58.1-3212 provides that a county, city, or town must establish by ordinance net financial worth or annual income limitations that comply with specified restrictions as a condition of eligibility for this tax exemption or deferral.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Exemption for disabled veterans (§ 58.1-3219.5)

For tax years beginning on or after January 1, 2011, the real property of a qualified veteran is exempt from real property taxation. A qualified veteran must:

- be rated by the Department of Veterans Affairs as having a 100-percent "service-connected, permanent, and total disability"; and
- occupy the real property as his or her principal residence.

An eligible veteran's surviving spouse also qualifies for the exemption, as long as:

- the veteran's death occurs on or after January 1, 2011; and
- the surviving spouse does not remarry.

This surviving-spouse exemption applies "without any restriction on the spouse's moving to a different principal place of residence."

A county, city, or town must provide that the exemption from real property taxes includes the qualifying dwelling and the land, not exceeding one acre, upon which it is situated. However, if a local government provides an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 *et seq.*), then it must provide an exemption for the same number of acres for this exemption.

Effective for tax years beginning on or after January 1, 2017, a real property improvement other than a dwelling (including the land upon which the improvement is situated) made to one acre or to a greater number of acres exempt from taxation must also be exempt from taxation as long as the improvement's principal use is:

- to house or cover motor vehicles or household goods and certain other personal effects; and

- for other than a business purpose.

Effective July 1, 2016, if the veteran owns a house that is his residence, including a manufactured home, the house or manufactured home must be exempt even if the veteran does not own the land on which the house or manufactured home is located. If the land is not owned by the veteran, then the land is not exempt.

In this context, a veteran's real property includes real property held as follows:

- by a "veteran alone or in conjunction with the veteran's spouse as tenant or tenants for life or joint lives";
- in a "revocable inter vivos trust over which the veteran or the veteran and his spouse hold the power of revocation"; or
- in an "irrevocable trust under which a veteran alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support."

The term does not include an interest held under a leasehold or term of years.

The fact that qualified veterans or their spouses are residing in hospitals, nursing homes, or other extended-care facilities does not mean that the real estate does not continue to be the person's sole dwelling during the extended period as long as the real estate is not used by or leased to others for consideration.

Exemption for surviving spouses of members of the armed forces killed in action (§§ 58.1-3219.9 and .12)

For tax years beginning on or after January 1, 2015, Virginia exempts from taxation certain real property of a surviving spouse who:

- was the spouse of a member of the U.S. armed forces who was killed in action; and
- occupies the real property as his or her principal residence.

Effective July 1, 2016, for purposes of this exemption, the determination of "killed in action" includes a determination of "died of wounds received in action." If a member of the armed forces is killed in action after January 1, 2015, and the surviving spouse has a qualified principal residence on the date the member is killed, then the surviving spouse's exemption begins on the date the member is killed. If the surviving spouse acquires the property after January 1, 2015, the exemption begins on the acquisition date, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid.

Dwellings "in the locality with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential" qualify for a total exemption from real property taxes. If the dwelling's value is in excess of the average assessed value, then only that portion of the assessed value in excess of the average assessed value is subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value is exempt from real property taxes.

Effective July 1, 2016, single family homes, condominiums, town homes, manufactured homes, and other types of dwellings of surviving spouses, whether or not the land on which the surviving spouse's dwelling is located is owned by someone other than the surviving spouse, qualifies for the real property tax exemption, if the dwelling meets the exemption's requirement and is occupied by such persons as their principal place of residence. If the land on which the dwelling is located is not owned by the surviving spouse, then the land is not exempt.

The surviving spouse qualifies for the exemption as long as he or she does not remarry. The exemption applies "without any restriction on the spouse's moving to a different principal place of residence."

A county, city, or town must exempt from real property taxes (i) the qualifying dwelling (or the portion of the value of the dwelling and land that qualifies for the exemption) and (ii) except for land not owned by the surviving spouse, the land, not exceeding one acre, upon which the dwelling is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to § 58.1-3210 *et seq.*, then the county, city, or town must also provide a surviving spouse with an exemption for the same number of acres.

Effective for tax years beginning on or after January 1, 2017, a real property improvement other than a dwelling, including the land upon which the improvement is situated, made to that one acre or greater number of acres exempt from taxation must also be exempt from taxation as long as the principal use of the improvement is:

- to house or cover motor vehicles or household goods and specified personal effects; and
- for other than a business purpose.

The real estate for which this tax exemption is sought continues to be a qualified surviving spouse's sole dwelling even if he or she is residing in a hospital, nursing home, convalescent home, or other facility for physical or mental care for an extended time period, provided the real estate is not used by or leased to others for consideration.

OTHER

Partial exemption for certain rehabilitated, renovated, or replacement residential structures (§ 58.1-3220)

A local governing body may provide for the partial exemption from taxation of real estate on which any structure or other improvement no less than 15 years of age has undergone substantial rehabilitation, renovation, or replacement for residential use, subject to specified conditions and restrictions. The partial exemption may be the amount equal to:

- the increase in assessed value or a percentage of increase in value resulting from the rehabilitation, renovation or replacement of the structure; or
- up to 50 percent of the rehabilitation, renovation, or replacement costs.

Certified solar energy equipment, facilities, or devices (§ 58.1-3661)

Certified solar energy equipment facilities or devices constitute a classification for local taxation separate from other classifications of real or personal property. A local governing body may exempt or partially exempt the property from local taxation.

Defective drywall (§ 58.1-3284.2)

A local governing body may designate residential property containing defective drywall as a rehabilitation district for purposes of granting the owner a partial real estate tax exemption.

Spouses of emergency services providers (§ 58.1-3219.14)

A county, city, or town may provide a tax exemption for the principal residence of the surviving spouse of an emergency service provider who was killed in the line of duty. The value of the exempt residence may not exceed the average assessed value. "The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence."

Property subject to recurring flooding

"The governing body of any county, city, or town may, by ordinance, provide a partial tax exemption for improved real estate that is subject to recurrent flooding and upon which qualifying flood improvements have been made. No exemption shall be granted for any improvements made prior to July 1, 2018."

Statutory section 58.1-3217 amended 1984; § 58.1-3220 amended 2011; § 58.1-3284.2 enacted 2011; §§ 58.1-3210, -3212, -3219.5, -3219.9, 3219-14 amended 2019; §58.1-3211.1 amended 2014; § 58.1-3219.12 enacted 2014; § 58.1-3661 amended 2016; § 58.1-3219.14 amended 2019; § 58.1-3228.1 enacted 2019.

[Va. Code §§ 58.1-3210, -3211.1, -3212, -3217, -3219.5, -3219.9, -3219.12, -3219.14, -3220, -3228.1, -3284.2, -3661 \(2019\); Va. Const. art. X, §§ 6\(k\), 6-A, 6-B](#)

Virginia, Limits on Tax Increases

GENERAL LIMITS (§ 58.1-3321)

When an annual assessment, biennial assessment, or general reassessment of real property by a county, city or town would result in an increase of one percent or more in the total real property tax levied, the county, city, or town must reduce its levy rate so the levy rate produces no more than 101 percent of the previous year's real property tax levies, unless statutory provisions regarding public hearings are followed. The rate is determined "by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value." An additional assessment or reassessment due to the construction of new or other improvements is not an annual assessment or general reassessment, and the assessed value of such improvements is not included in calculating the new tax levy. Special levies are also not included in these calculations.

LIMITS FOR SPECIFIED CLASSES

Tax increase exemption or deferral for elderly or handicapped persons (§ 58.1-3210)

A local governing body may provide an exemption from or deferral of an elderly or handicapped person's real estate taxes. A person who is at least 65 years of age or permanently and totally disabled must own and occupy the real estate as his or her sole dwelling. The ordinance may also provide for the exemption from or deferral of that portion of the tax that represents the increase in tax liability since the later of (a) the year the taxpayer reached the age of 65 or became disabled, or (b) the year the ordinance became effective.

Note that for tax years beginning January 1, 2011, the financial worth limits previously set forth in § 58.1-3211.1 are no longer required. However, § 58.1-3212 provides that a county, city, or town

may establish by ordinance net financial worth or annual income limitations that comply with the specified restrictions as a condition of eligibility for this tax exemption or deferral.

Deferral of a portion of real estate tax increases (§ 58.1-3219.1)

A local government may adopt a deferral program that allows a taxpayer the option of deferring all or a portion of real estate taxes that exceed 105 percent of the real estate tax on the property for the previous tax year. The governing body may adopt a higher minimum percentage increase figure. The deferred amount must be subject to interest at a rate no greater than the rate established pursuant to § 6621 of the Internal Revenue Code.

The accumulated deferred taxes and interest must be paid upon the property's sale or transfer or within one year after the owner's death. If the real estate is owned jointly and all owners applied and qualified for the deferral program, all accumulated deferred taxes and interest must be paid within one year of the last qualifying owner's date of death. The accumulated deferred taxes and interest constitute a lien on the real estate.

Statutory section 58.1-3219.1 amended 2005; §§ 58.1-3210 and 58.1-3212 amended 2019; § 58.1-3321 amended 2016.

[**Va. Code §§ 58.1-3210, -3212, -3219.1, -3321 \(2019\)**](#)

Virginia, Statewide Property Taxes

No relevant provisions were located. Real estate is subject only to local taxation.

Section 58.1-3000 amended 1984.

[**Va. Code § 58.1-3000 \(2019\)**](#)

Washington

Washington, Assessment Rates

OVERVIEW

Washington property is valued at 100 hundred percent of its "true and fair value in money and assessed on the same basis unless specifically provided otherwise by law."

PROPERTY CLASSIFICATIONS

Washington does not have formal property classifications for assessment purposes. However, some real property receives special treatment. For example, the county assessor may, for ten consecutive assessment years, "place a special valuation on property classified as eligible historic property." Designated forest land also receives special treatment; the assessor lists each parcel at a value related to its grade and class, as adjusted pursuant to statute. When valuing open space and timber land, an assessor must consider "only the use to which such property and improvements is currently applied and shall not consider potential uses of such property" (except that open space land generally may not be assessed at less than the minimum value per acre of classified farm and agricultural land).

Statutory section 84.26.070 amended 1986; § 84.34.060 amended 1992; § 84.40.030 amended 2014; § 84.33.140 amended 2017.

[Wash. Rev. Code §§ 84.26.070; .33.140; .34.060; .40.030 \(2018\)](#)

Washington, Credits for Specified Classes

DISABLED RESIDENTS

No specifically relevant provisions were located. However, Washington permits qualified disabled residents to defer some property taxes.

Eighty-percent deferral for disabled residents (§ 84.38.030)

A disabled claimant may defer payment of special assessments and real property taxes on up to 80 percent of the equity value in his or her residence, if he or she:

- meets all requirements for an exemption set forth in § 84.36.381, except the age and income limits;
- (a) was 60 years of age or older on December 31 of the year in which the deferral claim is filed or (b) was retired from regular gainful employment because of a disability (a surviving spouse, domestic partner, heir or devisee of a deceased person who was receiving a deferral at death qualifies if the surviving person is 57 years of age or older and otherwise meets the specified requirements);
- applicable to taxes levied for collection in 2020 and later, has a combined disposable income equal to or less than the income threshold as defined in § 84.36.383;
- owns the residence;
- has sufficient fire and casualty insurance; and
- in the case of special assessment deferral, opts to pay the assessments on the installment method, if available.

Deferred amounts are payable with interest if:

- the property is sold;
- the claimant dies, except a qualified surviving spouse or surviving domestic partner may "elect to incur" the lien;
- a public or private body exercising eminent domain power condemns the property;
- the claimant ceases to reside permanently in the residence; or

- any of the requisite conditions fails.

ELDERLY RESIDENTS

No specifically relevant provisions were located. However, Washington permits qualified elderly residents to defer some property taxes.

Eighty-percent deferral for elderly residents (§ 84.38.030)

An elderly claimant may defer payment of special assessments and real property taxes on up to 80 percent of the equity value in his or her residence if he or she:

- meets all requirements for an exemption set forth in § 84.36.381, except the age and income limits;
- is at least 60 years of age (a surviving spouse, domestic partner, heir or devisee of a deceased person who was receiving a deferral at death qualifies if the surviving person is 57 years of age or older and otherwise meets the specified requirements);
- applicable to taxes levied for collection in 2020 and later, has a combined disposable income equal to or less than the income threshold as defined in § 84.36.383;
- owns the residence;
- has sufficient fire and casualty insurance; and
- in the case of special assessment deferral, opts to pay the assessments on the installment method, if available.

Deferred amounts are payable with interest if:

- the property is sold;
- the claimant dies, except a qualified surviving spouse or surviving domestic partner may "elect to incur" the lien;
- a public or private body exercising eminent domain power condemns the property;
- the claimant ceases to reside permanently in the residence; or
- any of the requisite conditions fails.

LOW INCOME RESIDENTS

No specifically relevant provisions were located. However, Washington permits qualified low and moderate residents to defer some property taxes.

Fifty-percent deferral for low- and moderate-income residents (§ 84.37.030)

A claimant may defer 50 percent of special assessments or real property taxes (or both), provided the following conditions are met:

- the special assessments or property taxes are imposed on a residence that the claimant occupies as his or her principal residence, subject to certain exceptions;

- the claimant's combined disposable income was no greater than \$57,000 during the preceding year;
- the claimant paid one-half of the total special assessments and property taxes for the year in which the deferral claim is made;
- the deferral is not for amounts levied for collection during the first five years the person owns the residence;
- the claimant owns the residence and has sufficient fire and casualty insurance;
- the total amount deferred does not exceed 40 percent of the claimant's equity in the residence; and
- the claimant may not defer taxes under both this provision and chapter 84.38 in the same tax year.

Deferred amounts are payable with interest if:

- the property is sold;
- the claimant dies, except a qualified surviving spouse or surviving domestic partner may "elect to incur" the lien;
- a public or private body exercising eminent domain power condemns the property; or
- the claimant ceases to reside permanently in the residence.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory section 84.37.080 amended 2008; § 84.38.130 amended 2019; § 84.37.030 amended 2010; §§ 84.38.020 and 84.38.030 amended 2019.

[Wash. Rev. Code §§ 84.37.030](#) (as amended by [2019 Wash. Laws ch. 453](#)), [.080](#); [.38.020](#) (as amended by [2019 Wash. Laws ch. 453](#)) [.030](#), [.130](#) (as amended by [2019 Wash. Laws ch. 453](#))

Washington, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

Homestead exemption for disabled residents (§ 84.36.381)

Washington provides a homestead exemption for qualified disabled residents on the residence the claimant occupies as his or her principal residence. The claimant's confinement to a hospital, nursing home, assisted living facility, adult family home, or home of a relative does not disqualify the claim if the residence is:

- temporarily unoccupied;

- occupied by a spouse, domestic partner, or person financially dependent on the claimant; or
- rented to pay a nursing home, hospital, assisted living facility, or adult family home costs.

A qualified disabled claimant must own the residence and be retired from regular gainful employment because of a disability. A surviving spouse or surviving domestic partner of a deceased person who was receiving this exemption at death qualifies if he or she is at least 57 years of age and otherwise meets the exemption requirements.

The exemption amount is calculated on the basis of the claimant's combined disposable income. The income for a person claiming the exemption because he or she has been retired for two months or more of the assessment year is calculated by "multiplying the average monthly combined disposable income of such person during the months such person was retired by twelve." The income is also adjusted if the claimant's income is reduced for two or more months of the assessment year because of the person's spouse's (or domestic partner's) death or if "other substantial changes occur in disposable income that are likely to continue for an indefinite period of time."

Applicable to taxes levied for collection in 2020 and later, the exemption amount is as follows:

- a person with a combined disposable income equal or less than income threshold 3, as defined in § 84.36.383 is exempt from all excess property taxes, the additional state property tax imposed under § 84.52.065(2), and the portion of the regular property taxes authorized pursuant to § 84.55.050 and approved by the voters, if the legislative authority of the county or city imposing the additional regular property taxes identified this exemption in the ordinance placing the § 84.55.050 measure on the ballot;
- a person with a combined disposable income equal to or less than income threshold 2, as defined in § 84.36.383,, is exempt from all regular property taxes on the greater of \$50,000 or 35 percent of his or her residence's value, up to \$70,000 of the property's value; or

- a person with a combined disposable income equal to or less than income threshold 1, as defined in § 84.36.383, is exempt from all regular property taxes on the greater of \$60,000 or 60 percent of his or her residence's value.

For a person who otherwise qualifies and has a combined disposable income equal or less than income threshold 3, the residence's value is its assessed value on the later of January 1, 1995, or January 1 of the assessment year the person first qualifies for the exemption. Subsequent property improvements are added to the property's value at their true and fair value in the year in which they are made.

ELDERLY RESIDENTS

Homestead exemption for elderly residents (§ 84.36.381)

Washington provides a homestead exemption for qualified elderly residents on the residence the claimant occupies as his or her principal residence. The claimant's confinement to a hospital, nursing home, assisted living facility, or adult family home does not disqualify the claim if the residence is:

- temporarily unoccupied;
- occupied by a spouse, domestic partner, or person financially dependent on the claimant for support; or
- rented to pay a nursing home, hospital, assisted living facility, or adult family home costs.

A qualified elderly claimant must own the residence and be at least 61 years of age. A surviving spouse or surviving domestic partner of a deceased person who was receiving an exemption at death qualifies if he or she is at least 57 years of age and otherwise meets the requirements.

The exemption amount is calculated on the basis of the claimant's combined disposable income. A person's income is adjusted if the income is reduced for two or more months of the assessment year because of the person's spouse's (or domestic partner's) death or because "other substantial changes occur in disposable income that are likely to continue for an indefinite period of time."

Applicable to taxes levied for collection in 2020 and later, the exemption amount is as follows:

- a person with a combined disposable income equal or less than income threshold 3, as defined in § 84.36.383 is exempt from all excess property taxes, the additional state property tax imposed under § 84.52.065(2), and the portion of the regular property taxes authorized pursuant to § 84.55.050 and approved by the voters, if the legislative authority of the county or city imposing the additional regular property taxes identified this exemption in the ordinance placing the § 84.55.050 measure on the ballot;
- a person with a combined disposable income equal to or less than income threshold 2, as defined in § 84.36.383, is exempt from all regular property taxes on the greater of \$50,000 or 35 percent of his or her residence's value, up to \$70,000 of the property's value; or
- a person with a combined disposable income equal to or less than income threshold 1, as defined in § 84.36.383, is exempt from all regular property taxes on the greater of \$60,000 or 60 percent of his or her residence's value.

For a person who otherwise qualifies and has a combined disposable income equal or less than income threshold 3, the residence's value is its assessed value on the later of January 1, 1995, or January 1 of the assessment year the person first qualifies for the exemption. Subsequent property improvements are added to the property's value at their true and fair value in the year in which they are made.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Homestead exemption for veterans (§ 84.36.381)

Washington provides a homestead exemption for qualified veterans on the residence the claimant occupies as his or her principal residence. The claimant's confinement to a hospital, nursing home, assisted living facility, or adult family home does not disqualify the claim if the residence is:

- temporarily unoccupied;
- occupied by a spouse, domestic partner, or person financially dependent on the claimant for support; or
- rented to pay a nursing home, hospital, assisted living facility, or adult family home costs.

A qualified veteran must own the residence and be a veteran of the United States armed forces who is receiving compensation from the Department of Veterans' Affairs at:

- a combined service-connected evaluation rating of 80 percent or higher; or
- a total disability rating for a service-connected disability without regard to evaluation percent.

A surviving spouse or surviving domestic partner of a deceased person who was receiving an exemption at death qualifies if he or she is at least 57 years of age and otherwise meets the requirements for this exemption.

Applicable to taxes levied for collection in 2020 and later, the exemption amount is as follows:

- a person with a combined disposable income equal or less than income threshold 3, as defined in § 84.36.383, is exempt from all excess property taxes, the additional state property tax imposed under § 84.52.065(2), and the portion of the regular property taxes authorized pursuant to § 84.55.050 and approved by the voters, if the legislative authority of the county or city imposing the additional regular property taxes identified this exemption in the ordinance placing the § 84.55.050 measure on the ballot;
- a person with a combined disposable income equal to or less than income threshold 2, as defined in § 84.36.383, but greater than income threshold 1, is exempt from all regular property taxes on the greater of \$50,000 or 35 percent of his or her residence's value, up to \$70,000 of the property's value; or
- a person with a combined disposable income equal to or less than income threshold 1, as defined in § 84.36.383, is exempt from all regular property taxes on the greater of \$60,000 or 60 percent of his or her residence's value.

For a person who otherwise qualifies and has a combined disposable income equal or less than income threshold 3, the residence's value is its assessed value on the later of January 1, 1995, or January 1 of the assessment year the person first qualifies for the exemption. Subsequent property improvements are added to the property's value at their true and fair value in the year in which they are made.

Veterans' surviving spouses (§ 84.39.010)

A qualified surviving spouse of a veteran is entitled to a property tax exemption in the form of a grant for all or a portion of the amount of excess and regular real property taxes imposed on the person's residence. To qualify, the claimant must meet all requirements for an exemption for the residence set forth in § 84.36.381 (see above), other than the income limits. The person making the claim must also be at least 62 years of age or be retired from regular gainful employment because of disability. He or she must be the unmarried widow or widower of a veteran who:

- died of a service-connected disability;
- was rated as 100-percent disabled by the Veterans' Administration for the 10 years before his or her death;

- was a former prisoner of war rated as 100-percent disabled by the Veterans' Administration for one or more years before his or her death; or
- died on active duty or in active-training status.

The claimant must have a combined disposable income of no more than \$40,000 and own the residence.

A qualified person is eligible for assistance in an amount equal to regular and excess property taxes imposed on the difference between residence's value (as eligible for exemption under § 84.36.381(5)) and:

- the first \$100,000 of assessed value, if the claimant's combined disposable income is \$30,000 or less;
- the first \$75,000 of assessed value, if the claimant's combined disposable income is more than \$30,000, but no more than \$35,000; or
- the first \$50,000 of assessed value, if the claimant's combined disposable income is more than \$35,000, but no more than \$40,000.

OTHER

Improvements to single-family dwellings (§ 84.36.400)

Physical improvements to single-family dwellings are exempt from taxation for the three assessment years after completion to the extent the improvement represents no more than 30 percent of the original structure's value. A taxpayer desiring this exemption must file notice of his or her intent to construct the improvement before making the improvement and may not claim this exemption more than once in a five-year period.

Statutory section 84.36.400 amended 2013; § 84.39.010 amended 2015; §§ 84.36.381 and 84.36.383 amended 2019.

[Wash. Rev. Code §§ 84.36.381, .383](#) (as amended by [2019 Wash. Laws ch. 453](#)), [.400](#); [.39.010 \(2018\)](#)

Washington, Limits on Tax Increases

GENERAL LIMITS

Except as otherwise provided, a taxing district's levy must be set so that regular property taxes payable in the following year do not exceed "the limit factor multiplied by the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the regular property tax levy rate of that district for the preceding year by the increase in assessed value in that district resulting from" the following:

- new construction;
- increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities, if the facilities generate electricity and the property is not included elsewhere under § 84.55.010 for purposes of providing an additional dollar amount;
- property improvements; and
- any increase in the assessed value of state-assessed property.

A "limit factor" is:

- for a taxing district with a population of less than ten thousand, 101 percent;

- for a taxing district for which a limit factor is authorized by § 84.55.0101 (see below), the lesser of that limit factor or 101 percent;
- for all other districts, the lesser of 101 percent or 100 percent "plus inflation."

Pursuant to § 84.55.0101, upon a finding of substantial need, a taxing district (other than the state) may "provide for the use of a limit factor" of 101 percent or less.

Subject to any otherwise applicable statutory limitations, a taxing district may levy regular property taxes in an amount exceeding the above limitations if the levy is authorized by a majority of the voters. The election generally must be held no more than 12 months before the date on which the proposed levy is to be made.

The full certified tax rates for state, county, county road district, regional transit authority, and city or town purposes may not exceed the limitations established by law. A state levy takes precedence over all other levies and is not reduced for any purpose other than as required by § 84.55.010. All other taxes that exceed statutory limitations must be reduced in the priority set forth in § 84.52.010.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section 84.55.0101 amended 2007; § 84.55.050 amended 2018; § 84.55.005 amended 2014; § 84.52.010 and 84.55.010 amended 2017.

[**Wash. Rev. Code §§ 84.52.010; .55.005, .010, .0101, .050 \(2018\)**](#)

Washington, Statewide Property Taxes

Subject to specified limitations, the state levies a tax to support common schools. Through the end of 2017, the tax is in the amount of \$3.60 per \$1000 of assessed value. For taxes levied for collection

in calendar year 2019, the tax is \$2.40 per \$1000 of assessed value. For years 2018, 2020 and 2021, the rate of tax is the rate necessary to bring the aggregate rate for state property tax levies for the common schools to a combined rate of \$2.70 per \$1,000 of assessed value. For taxes levied for collection in calendar year 2022 and thereafter, the tax is subject to the limitations of Wash. Rev. Code ch. 84.55. See **Limits on Tax Increases**.

The aggregate of all tax levies on real and personal property by the state and all taxing districts generally may not exceed one percent of the property's true and fair value. (This restriction does not apply to levies by or for any port or public utility district.)

Statutory section 84.52.050 amended 1973; § 84.52.065 amended 2018.

[Wash. Rev. Code §§ 84.52.050, .065 \(2018\)](#)

West Virginia

West Virginia, Assessment Rates

OVERVIEW

West Virginia property is assessed at 60 percent of its true and actual value. "True and actual value" is "the price for which the property would sell if voluntarily offered for sale by the owner thereof, upon the terms as the property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if the property were sold at a forced sale." The fair and reasonable income residential property might be expected to earn if rented is also relevant in determining the true and actual value of owner-occupied residential property.

PROPERTY CLASSIFICATIONS

West Virginia classifies property as follows for levy purposes.

Class I

Class I property includes tangible personal property employed in agriculture, agriculture products owned by the producer, and other intangible personal property. The aggregate taxes assessed by all levying bodies on Class I property generally may not exceed \$.50 per \$100 of assessed valuation.

Class II

Class II property includes residential property and farms occupied and cultivated by their owners or tenants. The aggregate taxes assessed by all levying bodies on Class II property generally may not exceed \$1.00 per \$100 of assessed valuation.

Class III

Class III property includes real and personal property not in Classes I or II that is located outside of municipalities. The aggregate taxes assessed by all levying bodies on Class III property generally may not exceed \$1.50 per \$100 of assessed valuation.

Class IV

Class IV property includes real and personal property not in Classes I or II that is located within municipalities. The aggregate taxes assessed by all levying bodies on Class IV property generally may not exceed \$2 per \$100 of assessed valuation.

Certain other property also receives special treatment for valuation purposes. For example, the true and actual value of farms is determined using the property's fair and reasonable "for the purpose for which it is actually used regardless of what the value of the property would be if used for some other purpose."

Statutory sections 11-8-5 and 11-8-6 amended 1939; § 11-3-1 amended 2013.

[W. Va. Code §§ 11-3-1; -8-5, -6 \(2018\)](#)

West Virginia, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

Tax relief for elderly homeowners (§ 11-25-3)

West Virginia provides property tax relief for elderly low income citizens. A qualified claimant must:

- be at least 65 years of age;
- be domiciled in West Virginia during any portion of the preceding calendar year; and
- have had a gross household income of not more than \$5000 during the preceding calendar year.

The relief amount varies according to the claimant's gross household income, pursuant to the formula set forth in § 11-25-3(a).

Senior Citizen Property Tax Payment Deferment Act (repealed)

West Virginia's Senior Citizen Property Tax Payment Deferment Act, which previously provided a deferment for qualified elderly residents, was repealed effective June 8, 2011.

Senior citizens' income tax credit for homestead property taxes (§ 11-21-21)

A low-income person who qualifies for a \$20,000 homestead exemption for property tax purposes is also allowed a refundable credit against his or her income taxes. For tax years beginning on or after January 1, 2007, the credit equals the property taxes paid on the homestead's first \$20,000 of taxable assessed value. For tax years beginning on or after January 1, 2009, a person who is required to pay the federal alternative minimum income tax may not receive this tax credit.

In this context, "low income" means a federal adjusted gross income that is no more than 150 percent of the federal poverty guideline, based on the number of family members residing in the homestead. In 2010, this income limit was \$16,245 for a single person and \$21,855 for a two-person household.

For tax years beginning on or after January 1, 2012, taxpayers must calculate this credit before calculating the credit provided by § 11-21-23.

Elderly property tax relief for tax years beginning before 2012 (§ 11-21-24)

West Virginia offers an income tax credit based on property tax increases to qualified individuals who are at least 65 years of age. For tax years beginning on or after January 1, 2009, an elderly homeowner who has a gross household income of no more than \$25,000 for the tax year and who lives in his or her homestead is eligible for a refundable credit against his or her income taxes. The credit amount equals the real property taxes paid that are attributable to the tax increment of ad valorem taxes. "Tax increment" is the increase of homestead's assessed ad valorem taxes, calculated as the difference between the taxes assessed for the current tax year and the taxes assessed for the immediately preceding tax year. The qualifying gross household income level is adjusted annually, based on the consumer price index.

For property tax years that begin on or after January 1, 2009, a homeowner is eligible for either this credit or the credit provided by § 11-21-21 or § 11-21-23, whichever the homeowner determines provides the most benefit. The homeowner must choose only one of those credits. However, the homeowner may also receive the homestead exemption provided in § 11-6B-3. This tax credit is not available for tax years beginning on or after January 1, 2012.

The following qualify for this tax credit:

- a homestead that a person at least 65 years of age owns and occupies exclusively for residential purposes; and
- a homestead that a person who is 65 years of age or older owns, but "as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility," provided other conditions are met.

For tax years beginning on or after January 1, 2009, the credit is the amount of the tax increment of ad valorem taxes assessed on the homestead, subject to specified limitations. The tax credit is authorized only when the tax increment is the greater of at least \$300 or 10 percent.

LOW INCOME RESIDENTS

Refundable income tax credit for real property taxes exceeding four percent of gross household income (§ 11-21-23)

For tax years beginning on or after January 1, 2008, a homeowner living in his or her homestead is eligible for a refundable credit against his or her income taxes equal to the amount of real property taxes paid in excess of four percent of the gross household income. For tax years beginning on or after January 1, 2012, the homeowner must deduct the credit authorized by § 11-21-21 from his or her real property taxes paid before determining whether the remaining amount exceeds four percent of the taxpayer's gross household income for the tax year." If the refundable credit exceeds the person's income taxes, the state tax department refunds the difference to the homeowner.

Until tax years beginning on or after January 1, 2012, a homeowner may benefit from this credit or the credit provided by § 11-21-21, whichever provides the most benefit. A homeowner may not receive both benefits during the same taxable year. However, for tax years beginning on or after January 1, 2012, a homeowner may take this credit in addition to the credit provided in § 11-21-21, but the latter must be applied first before determining this credit. For tax years beginning on and after January 1, 2009, a person who is required to pay the federal alternative minimum income tax may not receive this credit. The maximum refundable tax credit from article 21-11 is \$1000.

For tax years beginning on or after January 1, 2012, only a low-income person may claim this tax credit. In this context, "low income" means a federal adjusted gross income that is no more than 300 percent of the federal poverty guideline for the year in which property tax was paid, based on the number of family members residing in the homestead.

VETERANS

No relevant provisions were located.

OTHER

Solar energy systems (§ 11-13Z-1)

A taxpayer who installs a solar energy system on West Virginia property that the taxpayer owns and uses as a residence after July 1, 2009, is allowed a credit against personal income taxes in an amount equal to 30 percent of the system's cost, up to a maximum of \$2000.

Statutory sections 11-25-1 and 11-25-3 enacted 1972; § 11-25-2 amended 1991; § 11-13Z-1 enacted 2009; §§ 11-21-21, 11-21-23, and 11-21-24 amended 2011; §§ 11-6I-2 and 11-6I-3 repealed 2011.

[W. Va. Code §§ 11-13Z-1; -21-21, -23, -24; -25-1, -2, -3 \(2018\)](#)

[West Virginia, Homestead Exemptions](#)

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

\$20,000 homestead exemption for disabled residents (§ 11-6B-3)

West Virginia provides a property tax exemption on the first \$20,000 of a homestead's assessed value for certain disabled property owners. A qualified disabled claimant must:

- be certified as being permanently and totally disabled;
- have been a West Virginia resident for the two consecutive calendar years preceding the applicable tax year; and
- own a homestead that he or she uses and occupies exclusively for residential purposes.

A person may also qualify if he or she "as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility," provided certain conditions are met.

In this context, "permanently and totally disabled" means a "person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental condition which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months."

ELDERLY RESIDENTS

\$20,000 homestead exemption for elderly residents (§ 11-6B-3)

West Virginia provides a property tax exemption on the first \$20,000 of a homestead's assessed value for certain elderly property owners. A qualified elderly claimant must:

- be at least 65 years of age; and
- have been a West Virginia resident for the two consecutive calendar years preceding the applicable tax year; and
- own a homestead that he or she uses and occupies exclusively for residential purposes.

A person may also qualify if he or she "as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility," provided certain conditions are met.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

No other relevant provisions were located.

Statutory section 11-6B-3 amended 1990; §§ 11-6B-2 and 11-6B-4 amended 2003.

[W. Va. Stat. §§ 11-6B-2, -3, -4 \(2018\)](#)

[West Virginia, Limits on Tax Increases](#)

GENERAL LIMITS

If an assessor determines that a real property's assessed valuation is more than 10 percent greater than the previous year's valuation and more than \$1000, the assessor must give notice of the increase.

If an annual appraisal, triennial appraisal, or general valuation produces an assessment that increases a county and municipal total projected property tax revenue to one percent or more, the levy rate must be reduced "so as to cause such rate of levy to produce no more than one hundred one percent of the previous year's projected property tax revenues from extending the county commission and municipality levy rates," unless the governing units comply with specified requirements. Additions for new construction or improvements to existing real property and newly acquired personal property are not included in this calculation.

A county or municipality may, after notice and a public hearing, increase the rate above the reduced rate required above, provided certain other requirements are met. However, a county or municipality generally may not increase the rate above the reduced rate for any single year in a manner that would cause total property tax revenues (except additional revenue attributable to assessed valuations of newly created properties) to exceed the property tax revenues received during the previous year by more than 10 percent. This restriction does not apply to a county or municipality that enacts excess levies authorized under existing statutory or constitutional provisions.

Each levying body generally may adopt only the levy rate "specified and approved in the levy ballot." See chapter 11-8 for additional restrictions and provisions that apply to increased taxes.

LIMITS FOR SPECIFIED CLASSES

Elderly property tax relief credit for tax years beginning before 2012 (§ 11-21-24)

West Virginia offers an income tax credit based on property tax increases to qualified elderly individuals. See **Credits for Specified Classes** for details regarding this credit.

Statutory section 11-8-6g amended 1993; §§ 11-3-2a and 11-8-6e amended 2010; § 11-21-24 amended 2011.

[W. Va. Code §§ 11-3-2a; -8-6e, -6g; -21-24 \(2018\)](#)

West Virginia, Statewide Property Taxes

All taxing units

West Virginia lists the following as its taxing units:

- the state;
- the county, for purposes other than school indebtedness;
- present school districts;
- school districts existing before May 22, 1993, for school debt service purposes;
- magisterial and other road districts;
- other specially created taxing districts; and
- municipalities.

West Virginia law provides that the aggregate of taxes assessed in any one year by all levying bodies generally may not exceed specified limits, as described in **Assessment Rates**.

Board of public works

The state board of public works may levy taxes as follows:

- on Class I property, .25 of one cent;
- on Class II property, .5 of one cent; and
- on Classes III and IV property, one cent.

Statutory section 11-8-4 enacted 1933; § 11-8-6 amended 1939; § 11-8-6a amended 2016.

[W. Va. Code §§ 11-8-4, -6, -6a \(2017\)](#)

Wisconsin

Wisconsin, Assessment Rates

OVERVIEW

Real property is valued at the "full value which could ordinarily be obtained therefor at private sale."

PROPERTY CLASSIFICATIONS

Wisconsin segregates its property into the following classifications for assessment purposes:

- residential property;

- commercial property;
- manufacturing property, which is assessed pursuant to § 70.995;
- agricultural property, which is assessed pursuant to "the income that could be generated from its rental for agricultural use" (as of January 1, 2004, agricultural forest land is assessed at 50 percent of its full value);
- undeveloped land, which is assessed at 50 percent of its full value;
- agricultural forest land;
- productive forest land; and
- other property.

Statutory sections amended 2018.

[Wis. Stat. §§ 70.05, .32 \(2019\)](#)

Wisconsin, Credits for Specified Classes

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

Income tax credit based on low-income residents' property taxes (§ 71.53)

A qualified claimant may claim property taxes accrued as a credit against Wisconsin income taxes. If the allowable claim amount exceeds the income taxes due, the amount not used as an offset is paid to the claimant. An individual may also claim the state's homestead credit as a credit against income taxes due.

A claimant must be domiciled in Wisconsin during the entire calendar year. The credit amount relates to the claimant's "household income," which includes all income received by all household members, less \$500 for each of the claimant's dependents who live at the claimant's principal abode for more than six months during the year. For years 2012 and after, the claim amount is limited as follows:

- if the household income was \$8060 or less, the claim is limited to 80 percent of the property taxes accrued on the claimant's homestead; and
- if the household income was more than \$8060, the claim is limited to 80 percent of the amount by which the property taxes accrued on the claimant's homestead exceeds 8.785 percent of the household income exceeding \$8060.

No credit is allowed if a claimant's household income exceeds \$24,680. The dollar amounts set forth above are increased each year by a percentage equal to the percentage change of the consumer price index for all urban consumers.

For claims filed in 2018 and thereafter and based on property taxes accrued during the previous year, no credit may be allowed unless the claimant or the claimant's spouse is over the age of 61 at the close of the year to which the claim relates or the claimant is disabled. With regard to a claimant who is not disabled or who is under the age of 62 at the close of the year to which the

claim relates, no credit may be allowed if the claimant had no earned income in the taxable year to which the claim relates

VETERANS

Veterans' and surviving spouses' property tax credit (§ 71.07(6e))

A qualified veteran or his or her surviving spouse may claim property taxes as a credit against his or her state income tax. If the allowable claim amount exceeds the income taxes due, the claim amount not used to offset income taxes is paid to the claimant. This credit is not permitted if the individual, or the individual's spouse, files a claim for other specified tax relief.

The claimant may be an eligible unremarried surviving spouse, an eligible veteran, or an eligible spouse who files a claim. An "eligible veteran" means an individual who the Department of Veterans' Affairs verifies has:

- served on active duty under honorable conditions in the "U.S. armed forces or in forces incorporated in the U.S. armed forces";
- was a Wisconsin resident at he or she entered active service or had been a Wisconsin resident for any consecutive five-year period after entering service;
- is currently a Wisconsin resident for purposes of receiving veterans' benefits; and
- has either a service-connected disability rating of 100 percent pursuant to federal law or a 100-percent disability rating based on individual unemployability.

OTHER

School property tax credit against income taxes (§ 71.07(9))

A claimant generally may claim a portion of his or her property taxes as a credit against his or her income taxes. For taxable years beginning after December 31, 1999, and subject to specified limitations, a claimant may claim as a credit against income taxes the following:

- 12 percent of the first \$2500 of property taxes; or
- 12 percent of the first \$1250 of property taxes of a married person filing separately.

State property tax relief (§ 79.10(9))

Wisconsin provides municipalities with lottery and gaming credits against property taxes that are allocated to every property used as its owner's principal dwelling. The amount is generally determined by multiplying the school tax rate by the property's fair market value.

Farmland tax relief income tax credit for 2010 and after (§ 71.613)

An owner of farmland that meets specified qualifications is eligible for an income tax credit based on a percentage of the property taxes accrued. For years 2010 and beyond, a claimant generally may claim as a credit against income tax, an amount calculated by multiplying the claimant's qualifying acres by the following:

- \$10, if the qualifying acres are located in a farmland preservation zoning district and subject to a farmland preservation agreement entered into after July 1, 2009;
- \$7.50, if the qualifying acres are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement entered into after July 1, 2009; or

- \$5, if the qualifying acres are subject to a farmland preservation agreement that is entered into after July 1, 2009, but are not located in a farmland preservation zoning district.

Maximum credit amounts may apply during specified fiscal years, and if the total amount of eligible claims exceeds the maximum, the excess claims will "be paid in the next succeeding fiscal year to ensure that the limit specified . . . is not exceeded."

Statutory section 71.53 amended 1999; §§ 71.54, 71.613, and 71.07 amended 2017; § 79.10 amended 2017; § 71.52 amended 2019.

[Wis. Stat. §§ 71.07, .52, .53, .54, .613; 79.10 \(2019\)](#)

Wisconsin, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

No relevant provisions were located.

OTHER

Solar and wind energy systems (§ 70.111(18))

Biogas or synthetic gas, solar, and wind energy systems are exempt from general property taxes. In this context, neither system is deemed to include "equipment or components that would be present as part of a conventional energy system."

Until the tax incremental district terminates, the exemption for biogas or synthetic gas energy systems does not apply to property in existence and located in a tax incremental financing district in effect on January 1, 2014.

Statutory section 70.111 amended 2017.

[Wis. Stat. § 70.111 \(2019\)](#)

[Wisconsin, Limits on Tax Increases](#)

GENERAL LIMITS

No specifically relevant provisions were located. However, Wisconsin's annual forestation state tax assessments were limited in each of three years beginning with January 1, 2005, to a percentage increase in the total amount levied from the previous year to no more than 2.6 percent. The rate determined for the property tax assessment as of January 1, 2007, is the tax rate for all subsequent years, ending January 1, 2017.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section amended 2017.

[Wis. Stat. § 70.58 \(2019\)](#)

[Wisconsin, Statewide Property Taxes](#)

Wisconsin levies an annual forestation state tax. The tax equals two-tenths of one mill for each dollar of the state's assessed valuation. The proceeds are used to acquire, preserve, and develop forests, among other things. The tax is not levied in any year in which the general funds appropriated for the tax's specified purposes are equal to or exceed the amount the tax would produce. In each of three years beginning with the property tax assessments as of January 1, 2005, the department of revenue adjusted the tax rate so that the percentage increase in the total amount levied from the previous year did not exceed 2.6 percent. The rate determined for the property tax assessment as of January 1, 2007, remains the tax rate for all subsequent years, ending with the property tax assessments as of January 1, 2017.

Statutory section amended 2005.

[Wis. Stat. § 70.58 \(2019\)](#)

[Wyoming](#)

[Wyoming, Assessment Rates](#)

OVERVIEW

All taxable property is valued annually at its fair market value. Except as applied to agricultural land and mine products, "fair market value" is "the amount in cash, or terms reasonably equivalent to cash, a well informed buyer is justified in paying for a property and a well informed seller is justified in accepting, assuming neither party to the transaction is acting under undue compulsion, and assuming the property has been offered in the open market for a reasonable time."

PROPERTY CLASSIFICATIONS

A property's taxable value equals the following percentage of its fair market value:

- gross product of minerals and mine products, 100 percent;
- property used for industrial purposes, 11.5 percent; and
- all other real and personal property, 9.5 percent.

Also, agricultural land's taxable value is based on the land's current use and its capability to produce agricultural products, based on "average yields of lands of the same classification under normal conditions."

Statutory section 39-11-101 amended 2019; § 39-13-103 amended 2017.

Wyo. Stat. Ann. §§ 39-11-101, -13-103 (LexisNexis 2019)

[Wyoming, Credits for Specified Classes](#)

DISABLED RESIDENTS

Refunds for disabled residents (§ 39-11-109(c)(ii))

Wyoming provides tax refunds for certain disabled residents who are 18 years of age or older and totally disabled during the year period immediately preceding the application date. The individual may not be a resident of a state-funded institution. Subject to legislative appropriation for the program, the rebate amount equals:

- for a qualified single person whose income is less than \$17,500, the rebate equals \$800, reduced by the percentage that his or her income exceeds \$10,000 per year; and
- for qualified married persons, at least one of whom is at least 65 years of age or totally disabled and whose income is less than \$28,500, the rebate equals \$900, reduced by the percentage that their income exceeds \$16,000 per year.

Until remarriage, a person 60 years of age or older remains eligible for single person benefits, subject to income limitations, after his or her qualified spouse's death.

An applicant is not entitled to a refund unless his or her total household assets, excluding certain specified property, such as the applicant's primary residence and motor vehicles (and other specified assets), do not exceed \$25,000 per adult household member. That amount is adjusted annually by Wyoming's average cost-of-living index.

This refund is reduced by the dollar amount the applicant received for the preceding calendar year from:

- an exemption pursuant to § 39-13-105;
- a homeowner's tax credit pursuant to § 39-13-109(d); or
- a tax refund under § 39-13-109(c)(v).

This refund may be reduced based upon legislative appropriation for the program according to the formula set forth in § 39-13-109(viii)(A).

Deferrals for disabled residents

See OTHER below for details regarding deferrals available for several specified classes, including disabled residents.

ELDERLY RESIDENTS

Refunds for elderly residents (§ 39-11-109(c)(ii))

Wyoming provides tax refunds for certain elderly residents who are 65 years of age or older. The individual may not be a resident of any state-funded institution. Subject to legislative appropriation for the program, the rebate amount equals:

- for a qualified single person whose income is less than \$17,500, the rebate equals \$800, reduced by the percentage that his or her income exceeds \$10,000 per year; and
- for qualified married persons, at least one of whom is at least 65 years of age or totally disabled and whose income is less than \$28,500, the rebate equals \$900, reduced by the percentage that their income exceeds \$16,000 per year.

Until remarriage, a person 60 years of age or older remains eligible for single person benefits, subject to income limitations, after his or her qualified spouse's death.

An applicant is not entitled to a refund unless his or her total household assets, excluding certain specified property, such as the applicant's primary residence and motor vehicles (and other specified assets), does not exceed \$25,000 per adult household member. That amount is adjusted annually by Wyoming's average cost-of-living index.

This refund is reduced by the dollar amount the applicant received for the preceding calendar year from:

- an exemption pursuant to § 39-13-105;

- a homeowner's tax credit pursuant to § 39-13-109(d); or
- a tax refund pursuant to § 39-13-109(c)(v).

This refund must be calculated and may be reduced based upon legislative appropriation for the program according to the formula set forth in § 39-13-109(viii)(A).

Deferrals for elderly residents

See OTHER below for details regarding deferrals available for several specified classes, including elderly residents.

LOW INCOME RESIDENTS

No specifically relevant provisions were located.

Deferrals for low income residents

See OTHER below for details regarding deferrals available for several specified classes, including low income residents.

VETERANS

No relevant provisions were located.

OTHER

Homeowner's tax credit (§ 39-13-109(d)(i))

Wyoming offers a homeowner's tax credit that varies according to tax rate and assessed value. The credit is in effect only if the legislature appropriates fund to reimburse local taxing entities for the lost revenues.

A qualified person must occupy a specified homestead as his home and principal. The tax credit amount generally equals:

- \$1460 times the mill levy to be applied against the property if the dwelling and up to two acres of land have a combined assessed value of less than \$3900; or
- \$590 times the mill levy to be applied against the property if the dwelling and land have a combined assessed value of at least \$3900, but less than \$5850.

The dwelling and land must be owned by the same person or entity, and the applicant must have occupied the dwelling since the beginning of the calendar year.

The tax credit amount equals \$590 times the mill levy to be applied against the property if:

- the dwelling has an assessed value of less than \$5850;
- the land on which the dwelling is located is not owned by the same person or entity owning the dwelling; and
- the applicant has occupied the dwelling since the beginning of the calendar year.

Tax refund program reinstated in 2015 (§ 39-13-109(c)(v))

Effective February 25, 2015, Wyoming reinstated its property tax refund program. A qualified person may apply for a property tax refund from property taxes paid for the preceding calendar year on his or her principal residence, including the land upon which the residence is located.

The applicant:

- must have been a Wyoming resident for at least five years before applying for a refund;
- must have a gross income, including the total household income, that "does not exceed the greater of three-fourths (3/4) of the median gross household income for the applicant's county of residence or the state"; and
- must have total household assets of no more than \$100,000, as adjusted annually, per adult member, excluding the value of the home for which the taxpayer is seeking a tax refund, one personal motor vehicle per adult in the household, household furnishings and personal property, assets held in an individual retirement account or other bona fide pension plan, the cash value of any life insurance policies held, and assets held in a medical savings account.

The refund may not exceed one-half of the applicant's prior year's property tax, "but in no instance shall the amount of refund exceed one-half (1/2) of the median residential property tax liability for the applicant's county of residence."

Deferrals for specified classes (§ 39-13-107(b)(iii))

Wyoming offers certain individuals the opportunity to defer up to one-half of the property taxes he or she owes on his or her principal residence. The deferral constitutes a perpetual tax lien against the property. If the taxpayer's financial status changes significantly, the board of county commissioners may declare the deferred taxes due and payable. Otherwise, the deferred taxes are due and payable upon a significant change in the taxpayer's financial status, abandonment of the property, failure to file annually the required affidavit, the owner's death, or the property's sale or transfer.

The total taxes deferred may not exceed one-half of the property's fair market value.

Interest accrues on the deferral at four percent per annum, except variable rates apply to disabled persons' deferrals.

An owner qualifies if:

- the owner's affidavit adequately demonstrates limited income, which is a gross monthly household income no greater than 250 percent of the federal poverty level for a household of four, as adjusted annually by the comparative cost-of-living index for the county;
- the owner is a person at least 62 years of age;
- the owner is a person with a disability, as determined by the Social Security Administration;
or
- the owner purchased the property at least 10 years before the beginning of the tax year for which he or she is applying for the deferral.

Statutory sections 39-13-109 and 39-11-109 amended 2015; § 39-13-107 amended 2019.

Wyo. Stat. Ann. §§ 39-11-109; -13-107, -109 (LexisNexis 2019)

Wyoming, Homestead Exemptions

ALL RESIDENTS

No relevant provisions were located.

DISABLED RESIDENTS

No relevant provisions were located.

ELDERLY RESIDENTS

No relevant provisions were located.

LOW INCOME RESIDENTS

No relevant provisions were located.

VETERANS

Veterans' tax exemption (§ 33-13-105)

Wyoming offers a tax exemption to the following qualified veterans who have been Wyoming residents for at least three years:

- a veteran of one of several specified wars or conflicts;
- an unmarried surviving spouse of a qualified person who died while serving honorably during one of the specified wars or conflicts;
- an honorably discharged veteran, who was awarded the armed forces expeditionary medal or other authorized service or campaign medal indicating service for the United States in an armed conflict in a foreign country; or
- a disabled veteran with a certified compensable service-connected disability.

The veterans' exemption is limited to \$3000 of assessed value. An unmarried surviving spouse qualifies for the tax exemption if:

- at the time of the spouse's death, both the veteran and the veteran's spouse were Wyoming residents;
- the veteran's spouse has been a Wyoming resident for at least three years; and
- the veteran would have qualified had the veteran survived and applied for the exemption.

OTHER

Residential property improvements (§ 39-11-105(a)(xxxii))

Residential property improvements "making entrance to or common facilities within the property accessible to a handicapped person" are exempt.

Statutory section 39-13-105 amended 2011; § 39-11-105 amended 2018.

Wyo. Stat. Ann. §§ 39-11-105, -13-105 (LexisNexis 2019)

Wyoming, Limits on Tax Increases

GENERAL LIMITS

Although Wyoming law sets limits for tax amounts, it does not explicitly address limits on tax increases.

LIMITS FOR SPECIFIED CLASSES

No relevant provisions were located.

Statutory section § 39-13-104 amended 2009. Constitutional section 3 history unknown; § 5 amended 1961.

See Wyo. Stat. Ann. § 39-13-104 (LexisNexis 2019) (sets limits for county taxes, city and town taxes, school taxes, and others); Wyo. Const. art. 16, §§ 3, 5

Wyoming, Statewide Property Taxes

Wyoming levies the following taxes on the taxable property:

- an amount not to exceed four mills to be credited to the state general fund;
- an amount not to exceed one mill, § 9-4-302;
- the "number of mills necessary for the payment of the state debt and interest thereon not to exceed the limitation prescribed by article 16, section 1, Wyoming constitution"; and
- an amount not to exceed 12 mills for school purposes.

Statutory section 39-13-104 amended 2009.

Wyo. Stat. Ann. § 39-13-104 (LexisNexis 2019)