

THE TEXAS CONSTITUTION

ARTICLE 8. TAXATION AND REVENUE

*(b) The Legislature may, by general law, exempt property owned by a disabled veteran or by the surviving spouse and surviving minor children of a disabled veteran. A disabled veteran is a veteran of the armed services of the United States who is classified as disabled by the Veterans' Administration or by a successor to that agency or by the military service in which the veteran served. A veteran who is certified as having a disability of less than 10 percent is not entitled to an exemption. A veteran having a disability rating of not less than 10 percent but less than 30 percent may be granted an exemption from taxation for property valued at up to \$5,000. A veteran having a disability rating of not less than 30 percent but less than 50 percent may be granted an exemption from taxation for property valued at up to \$7,500. A veteran having a disability rating of not less than 50 percent but less than 70 percent may be granted an exemption from taxation for property valued at up to \$10,000. A veteran who has a disability rating of 70 percent or more, or a veteran who has a disability rating of not less than 10 percent and has attained the age of 65, or a disabled veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia, may be granted an exemption from taxation for property valued at up to \$12,000. The spouse and children of any member of the United States Armed Forces who dies while on active duty may be granted an exemption from taxation for property valued at up to \$5,000. A deceased disabled veteran's surviving spouse and children may be granted an exemption which in the aggregate is equal to the exemption to which the veteran was entitled when the veteran died.*

*Amended Nov 7, 1972.*

<https://statutes.capitol.texas.gov/Docs/CN/htm/CN.8/CN.8.2.htm>