



JAMES W. EDMING

STATE REPRESENTATIVE • 87TH ASSEMBLY DISTRICT

Testimony in Support of Assembly Bill 102

Assembly Committee on Ways and Means

Thursday, March 30, 2023

Chairman Macco and committee members, thank you for this opportunity to speak to you today in support of Assembly Bill (AB) 102. I would like to thank Senator Jacque for continuing to work with me on this important legislation.

For many years Wisconsin has been a national leader in providing benefits and services to our veterans. AB 102 builds upon that by expanding the eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit. Currently, a veteran's service-connected disability rating must be 100% in order for them, or their unremarried surviving spouse, to qualify for this credit. Under AB 102, veterans with a service-connected disability rating of 70% and above would now qualify. The maximum credit that an eligible veteran could claim is multiplied by the percentage of that veteran's service-connected disability rating. For example, an eligible veteran with a 70% disability rating may claim a 70% property tax credit. This expansion of the property tax credit would also apply to an unremarried surviving spouse of an eligible veteran.

I am sure many of you have seen news stories of deserving wounded combat veterans receiving support from the community and non-profits to either build or renovate a home to accommodate their disability. However, these improvements often increase the property value and the amount of property tax owed. Due to their injuries, a number of these veterans are living on fixed incomes and struggle to pay their property taxes. Unfortunately, under current law, unless a veteran has a 100% service-connected disability rating they do not qualify for this tax credit. By expanding the eligibility for this credit we are providing property tax relief that will allow more of our disabled veterans and their spouses to stay in their homes and out of more costly alternatives such as long-term care facilities. Not only does keeping these folks in their homes save money, but also preserves a higher quality of life.

As I'm sure you know, Wisconsin has some of the highest property taxes in the nation. I realize there are some who have concerns that this legislation only provides property tax relief for a small number of Wisconsinites and feel that we should focus on providing broader property tax relief. While I support efforts to provide additional property tax relief, this bill is a great first step on the path toward broader property tax relief.

As I've traveled around my district over the past few years, increasing the eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit is one of the primary concerns I've

heard from veterans and veterans' organizations. From my conversations with statewide veteran service organizations and colleagues here in the Legislature, it is clear to me that this issue is a priority for veterans across our state. You will hear from some veteran service organizations today about why this proposal is their top legislative priority.

When our veterans joined our nation's armed forces, they did so knowing that they may give their life in service to our country. It is only right that we help to better support those who were significantly injured while serving in our armed forces. Mr. Chairman and members, I ask for your support of AB 102 and thank you again for the opportunity to testify before you today.

Rep.Edming

From: Edward Flint <elkmound253@gmail.com>
Sent: Tuesday, March 28, 2023 11:03 PM
To: Rep.Edming
Subject: Support for bill reducing threshold to 70% VA disability property tax break

Dear Representative Edming,

I am writing on behalf of the 18 members AMVETS Post 1864 of Colfax, WI. As Commander I am informing you by unanimous vote Post 1864 supports the Bill reducing the disability threshold from 100% to 70% for property tax relief.

Respectfully,
Edward Flint
Commander Post 1864
Colfax, WISCONSIN



Testimony before the Assembly Committee on Ways and Means

Senator André Jacque

March 30, 2023

Thank you Mr. Chairman and members for holding this public hearing on Assembly Bill 102, which would expand eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit.

This bill is a re-introduction of 2021 Assembly Bill 245 which was recommended for passage by this Committee with a unanimous 12-0 vote last session.

This legislation would provide much-needed property tax relief to help more disabled Wisconsin veterans and their spouses remain in their homes.

For many years Wisconsin has been a national leader in providing benefits and services to our veterans. This legislation builds upon that by expanding the eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit.

This tax credit provides eligible veterans and unremarried, surviving spouses a refundable property tax credit for their primary, in-state residence and up to one acre of land. For an unremarried spouse to qualify for the benefit, the veteran must be a resident of Wisconsin at the time of death.

Currently, a veteran's service-connected disability rating must be 100% in order for them or their unremarried surviving spouse to qualify for this credit. Under this legislation, veterans with a service-connected disability rating of 70% and above would now qualify. The maximum credit that an eligible person could claim is multiplied by the percentage of that person's service-connected disability rating (i.e. a veteran with a 70% service-connected disability rating may claim a 70% property tax credit).

Veterans with serious service related injuries can face a reduced earnings potential during their post military careers and a number of them are living on fixed incomes that make it difficult to pay their property taxes. You've likely seen stories of wounded veterans who have received assistance in building or remodeling a home to accommodate their disabilities. However, these improvements often increase the property value and the amount of property tax owed. Just because a veteran's disability rating does not quite reach 100% does not mean that they do not face significant barriers to paying their property taxes. By expanding the eligibility for this property tax

credit to veterans with a 70% service-connected disability and above we are helping more of our deserving veterans and their families stay in their homes.

In addition to last session's bill, identical legislation (2019 SB 116) passed the Senate Committee on Agriculture, Revenue and Financial Institutions that session by a unanimous 9-0 vote, and the Assembly Committee on Veterans and Military Affairs (2017 AB 436) passed it the session prior by a unanimous 14-0 vote.

This legislation is the top legislative priority for The American Legion – Department of Wisconsin, Veterans of Foreign Wars (VFW) – Department of Wisconsin, and Disabled American Veterans (DAV) – Department of Wisconsin.

When they deployed, our veterans wrote out a blank check with their lives to defend our way of life, and we will never be able to fully repay them. This initiative is a common sense way to better meet our ongoing commitment to those who have sacrificed and suffered hardship for our freedom.

Thank you for your consideration of Assembly Bill 102. I'm happy to answer any questions committee members may have.

Chairman John Macco and members of the Ways and Means Committee, it is my honor to be with you today representing the more than 23 thousand members of the Veterans of Foreign Wars of Wisconsin.

My name is Ronald Ramos. I currently serve as the Senior Vice Commander of the Veterans of Foreign Wars Department of Wisconsin. I am proud to have been an active member of this organization since 2015 and will be elected as the youngest State Commander in June of this year.

We're here to discuss Assembly Bill 102 and why we're in full support of its passage. Reducing the eligibility threshold to claim the veterans and surviving spouses' property tax credit aims to reduce the financial burden of veterans in need.

Most veterans are usually living paycheck to paycheck on a fixed income. Most of the time a veterans VA disability is not enough to make ends meet. The strain of managing health problems from time in the service and trying to put a roof over your family's head and food on the table can be overwhelming. Far too often the burdens of war can lead a veteran to become unemployed and homeless.

Being able to provide some relief in the form of property tax credits can have an immeasurable impact on a veteran's life. I know firsthand what it is like to be homeless, living out of a car with a newborn and wondering what we're going to do to make it through the night.

For a little background information, I am originally from Bronx, NY and am a Wisconsin transplant. I served over eight years in the United States Marine Corps having served in multiple theaters of operation to include Iraq, Afghanistan and many other countries. Upon completion of my service in 2013 I started to struggle with adjusting to the civilian world. I lost my sense of purpose and my family, brothers and sisters I shared a common bond with.

Joining the VFW helped save me from myself and assisted me in finding a renewed sense of purpose and service. Since joining I have found steady employment as a Veterinary Technician for the last eight years, even graduating from Wisconsin Indianhead Technical College with an Associates in Science in Veterinary Technology. This has led to a steady income and being able to place a roof over my family's head.

The passage of AB 102 would allow me to purchase my first home and still be able to provide for my family. As a veteran who has a VA Disability rating of 70%, the tax credit would provide an opportunity to own a home and keep my head above water. We all know owning a home is not an easy thing and the financial burden that comes with it can become overwhelming in just the taxes alone. Knowing that I would have this credit would put me in a financial advantage to become a homeowner and continuing providing for my family. I strongly urge you to stand behind AB 102 and support your veteran constituents.



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2023 Assembly Bill 102

Relating to: Reducing the eligibility threshold to claim the veterans and surviving spouse's property tax credit
30 March 2023
Assembly Committee on Ways and Means

Thank you Chairman Macco, for holding a public hearing on Assembly Bill 102, and thank you to the members of the committee for taking the time to hear my testimony.

The County Veterans Service Officers Association of Wisconsin is in full support of extending the eligibility requirements for the Disabled Veterans and Surviving Spouse's Property Tax Credit to include veterans with disabilities rated by VA as 70% service-connected disabled or higher.

Veteran's who have been adjudicated by VA as 70% service-connected disabled likely face significant barriers to gain or maintain meaningful employment, and this disadvantage impacts them, and their families economically.

This proposed refund will be distributed in a pro-rata fashion, however, VA compensation is not structured along this same linear growth pattern. Subsequently, this refund may have a more positive impact on individuals rated by VA below the 100% rate, as it comprises a larger proportional amount in comparison to their disability compensation.

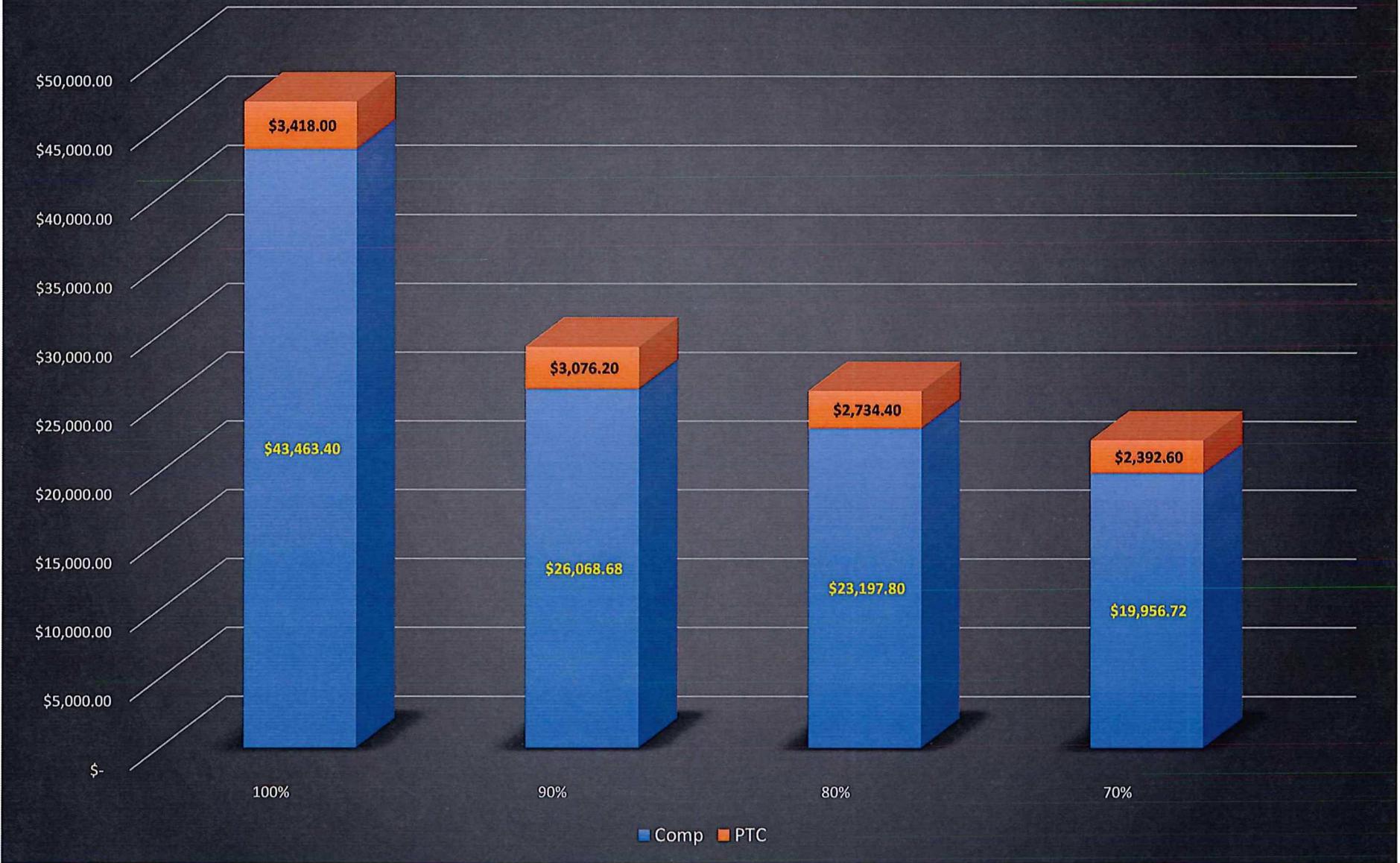
This tax credits are likely to be spent locally, providing a positive outcome on the local community, and will likely undergo a multiplier effect as it ripples through the local and state economy.

An expansion of State Benefits for veterans will be attractive to service members leaving the military, and Veterans are an "economic multiplier" due to the soft skills and federal benefits that accompany them. This can both, help address the workforce shortage, and potentially divert state funding from economic support programs.

William "Bill" Rosenau
CVSO Association of Wisconsin
Legislative Chair

Rosenau

WI PTC / Annual VA Compensation



Assumptions: PTC = Average 2023 estimated Property Tax \$3,418 pro-rated by VA Disability %
Comp = 2023 VA Disability Compensation Rates for a Single Veteran with no dependents



TO: Members, Assembly Committee on Ways & Means

FROM: John Jacobson | Government & Member Relations
Wisconsin Property Taxpayers, Incorporated

DATE: March 30, 2023

RE: Support for Assembly Bill 102

Thank you, Chairman Macco, and committee members for hearing public testimony on Assembly Bill 102. Thank you also to Representative Edming for authoring this bill and spearheading the effort to provide property tax relief to our state's disabled veterans.

On behalf of the thousands of small businesses, farmers, and homeowners that comprise its membership, WPT resoundingly supports the proposal to allow veterans with service-related disabilities rated at least 70% to claim the Disabled Veterans and Surviving Spouses Property Tax Credit.

Changing the threshold from a 100% rating requirement to 70% would ensure that even more of the Wisconsin heroes who have physically put themselves in harm's way for our protection will not be taxed out of their homes. While many believe that property taxes are a financial sacrifice to ensure safe communities and well-funded services, our organization's position is very clear: Wisconsin's disabled vets have sacrificed enough, and doing our part to ensure they can remain secure in their homes is the least we can do, as they have done everything to make sure we remain secure in ours.

Costs are rising for everybody, but for those on a fixed income, such as disabled vets, the situation becomes even more dire as inflation runs rampant across the state and nation. With a projected historic surplus, now is the time to act, and we respectively urge you to do so.

Thank you for the opportunity to submit testimony.

Wisconsin Property Taxpayers is comprised of thousands of small businesses, farms, and homeowners in all 72 of the state's counties. Founded in 1985, the organization committed to providing its members with up-to-date information, legislative advocacy, and exclusive cost-saving benefits.

**WISCONSIN PROPERTY
TAXPAYERS, INC.**

P.O. Box 1493

Madison, WI 53701-1493

608-255-7473

jjacobson@WPTonline.org

www.WPTonline.org



(Three copies of this form must be prepared and filled out)

THE AMERICAN LEGION, DEPARTMENT OF WISCONSIN
102nd ANNUAL DEPARTMENT CONVENTION
JULY 14-18, 2021 – MIDDLETON, WI

Resolution: 16.2021

Subject: Support for Revising the Wisconsin Veteran and Surviving Spouses
Property Tax Credit to Provide for a Graduated Benefit

Submitted by: Department Legislative Committee

Referred to Convention Committee on Legislative

RESOLUTION

WHEREAS, the Wisconsin Veterans AND Surviving Spouses Property Tax Credit provides veterans and unremarried surviving spouses a refundable property tax credit on their primary Wisconsin residence; and

WHEREAS, the Department of Wisconsin Legislative Committee reviewed the existing legislative resolutions at the Department Spring Meetings held in Baraboo, WI on May 7, 2021; and

WHEREAS, The definition of an eligible veteran found in § 71.07(6e) Wis. stats.as follows;

- A. A veteran who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S, armed forces
- B. A veteran who was a resident of Wisconsin at the time of entry into active service or had been a resident of Wisconsin for any 5-year period after entry into that service
- C. A veteran who is currently a resident of Wisconsin for purposes of receiving veterans benefits under Ch. 45 Wis. stats.
- D. A veteran has either a service-connected disability of 100% under 38 USC 1114 or 1134 or 100 percent disability rating based on individual unemployability; and

WHEREAS, The definition of an eligible unremarried surviving spouse is found in § 71.07(6e) Wis. stats.as follows;

- A. A unremarried surviving spouse of a veteran who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S, armed forces and who was a resident of Wisconsin at the time of entry into active service or had been a resident of Wisconsin for any 5-year period after entry into that service and who while a resident of Wisconsin, died on active duty
- B. A unremarried spouse of a veteran who had either a service-connected disability of 100% under 38 USC 1114 or 1134 or 100 percent disability rating based on individual unemployability.
- C. A unremarried spouses of an individual who died in the line of duty while on active or inactive duty, while on active duty or inactive duty for training purposes as a member of the National Guard or a reserve component of the U.S. Armed Forces and who was a resident of this state at the time of entry into that service or who had been

a resident of Wisconsin for any consecutive 5-year period after entry into that service and who was a resident of this state at the time of death.

- D. A unremarried surviving spouses who began to receive or continues to receive Dependency and Indemnity Compensation from the Federal VA; and

WHEREAS, veteran eligibility is verified by the Wisconsin Department of Veterans Affairs and the program is administered by the Wisconsin Department of Revenue; and

WHEREAS, several states provide a similar benefit to veterans. Each state provides a program unique to its needs; now therefore Be it

RESOLVED, By The American Legion, Department of Wisconsin in Department Convention assembled in Middleton, Wisconsin July 14-18, 2021, that The American Legion, Department of Wisconsin supports a revision to the Wisconsin Veterans and Surviving Spouse Statute to provide for a graduated property tax credit for Wisconsin disabled veterans and surviving spouses.

For Convention Committee Use

This is to certify that the above resolution was duly acted upon by the Department Convention held in Middleton, Wisconsin, July 2021.

Signature

Chairman or Secretary

Of Convention Committee on

Approved _____ Rejected _____

Approved as amended _____

Consolidated _____

Rewritten _____

Refer to standing committee on _____

Other action _____

Disabled Veterans' Homestead Property Tax Exclusion

Also for Primary Family Caregivers and Surviving Spouses

11

Property Tax Fact Sheet 11

Fact Sheet

This program provides a property tax exclusion for the homestead of:

1. An honorably discharged veteran who has a service-connected disability rating of 70% or higher
2. Surviving spouses of certain qualifying veterans and service members
3. Primary family caregivers of qualifying veterans

What is the market value exclusion?

The exclusion reduces the market value of the home that is subject to property taxes. The program provides two exclusion levels:

Up to \$300,000 of market value is excluded from property taxes for:

- veterans who have a service-connected disability rating of 100% permanent and total (including permanent Individual Unemployability)
- surviving spouses of qualifying veterans and service members
- qualifying Primary Family Caregivers of permanently and totally disabled veterans

Up to \$150,000 of market value is excluded from property taxes for:

- veterans with 70% or greater service-connected disability
- qualifying Primary Family Caregivers of veterans with 70% or greater service-connected disability.

How do veterans qualify?

To receive the exclusion, the veteran must meet all of the following requirements:

- be honorably discharged from the United States armed forces
- have a service-connected disability of 70% or more
- own and occupy a property that is classified as homestead

How do surviving spouses qualify?

Surviving spouses of 100% permanently and totally disabled veterans may be eligible to continue receiving the exclusion in the year of the veteran's death, plus eight more taxes payable years. If the veteran died after December 31, 2011, but did not receive the exclusion before dying, the spouse may still be eligible.

Surviving spouses receiving Dependency and Indemnity Compensation are also eligible.

Spouses of members of the U.S. Armed Forces who died due to a service-connected cause while serving honorably in active service may qualify.

In all instances, surviving spouses qualify for \$300,000 of market value exclusion until they remarry, sell, transfer, or dispose of the property.

How do Primary Family Caregivers qualify?

Primary Family Caregivers must meet all of the following requirements:

- be a Primary Family Caregiver approved by the U.S. Department of Veterans Affairs under the Program of Comprehensive Assistance for Family Caregivers (U.S. Code, title 38, section 1720G)
- be a Primary Family Caregiver for an honorably discharged veteran with a service-connected disability of 70% or more
- own a homestead property

The veteran that the Primary Family Caregiver cares for cannot also own homestead property in Minnesota.

MCL 211.7b Disabled Veteran's Exemption

Michigan P.A. 161 of 2013 amended MCL 211.7b relating to the exemption for disabled veterans. Specifically this Act changed MCL 211.7b to read as follows:

Sec. 7b. (1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or by an individual described in subsection (2) is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review. The affidavit when filed shall be open to inspection. The county treasurer shall cancel taxes subject to collection under this act for any year in which a disabled veteran eligible for the exemption under this section has acquired title to real property exempt under this section. Upon granting the exemption under this section, each local taxing unit shall bear the loss of its portion of the taxes upon which the exemption has been granted.

(2) If a disabled veteran who is otherwise eligible for the exemption under this section dies, either before or after the exemption under this section is granted, the exemption shall remain available to or shall continue for his or her unremarried surviving spouse. The surviving spouse shall comply with the requirements of subsection (1) and shall indicate on the affidavit that he or she is the surviving spouse of a disabled veteran entitled to the exemption under this section. The exemption shall continue as long as the surviving spouse remains unremarried.

(3) As used in this section, "disabled veteran" means a person who is a resident of this state and who meets 1 of the following criteria:

(a) Has been determined by the United States department of veterans affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

(b) Has a certificate from the United States veterans' administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.

(c) Has been rated by the United States department of veterans affairs as individually unemployable.

Disabled Veterans' Standard Homestead Exemption

The Disabled Veterans' Standard Homestead Exemption provides a reduction in a property's EAV to a qualifying property owned by a veteran with a service-connected disability. Beginning in tax year 2015, a \$2,500 homestead exemption is available to a veteran with a service-connected disability of at least 30% but less than 50%; a \$5,000 homestead exemption is available to a veteran with a service connected disability of at least 50% but less than 70%; veterans with a service-connected disability of at least 70% are exempt from paying property taxes on their primary residence. This exemption is available to the unmarried surviving spouse of a service connected veteran provided that the veteran was in receipt of the exemption prior to his/her death. Additionally, beginning in tax year 2015 and thereafter, the unmarried surviving spouse of a service member killed in the line of duty is exempt from paying property taxes on the primary residence. Once approved, qualifying veterans and surviving spouses must file an annual application by their counties' deadlines to continue to receive this exemption. To apply for this exemption, please contact or visit your local County Assessor's Office.

FY 2019 VA Disability Compensation Recipients by County

Source: Department of Veterans Affairs, Office of Enterprise Integration, United States Veterans

Eligibility Trends & Statistics (USVETS) 2019

Prepared by National Center for Veterans Analysis & Statistics, January 2021, www.va.gov/vetdata

** small cell counts have been suppressed to protect the identity of Veterans. Some categories may not sum to the total due to missing information (e.g., age, gender, etc.)

| FIPS code | State | County Name | Total: Disability Compensation | Service-connected Disability Rating | | | | | Age | | | Sex | |
|-----------|-----------|-------------|--------------------------------|-------------------------------------|------------|------------|------------|------|-------|-------|-------------|-------|--------|
| | | | | 0% to 20% | 30% to 40% | 50% to 60% | 70% to 90% | 100% | 17-44 | 45-64 | 65 or older | Male | Female |
| 55001 | Wisconsin | Adams | 527 | 158 | 99 | 94 | 101 | 75 | 74 | 135 | 318 | 504 | 23 |
| 55003 | Wisconsin | Ashland | 310 | 107 | 52 | 45 | 71 | 35 | 49 | 105 | 156 | 286 | 24 |
| 55005 | Wisconsin | Barron | 820 | 332 | 142 | 110 | 136 | 100 | 138 | 201 | 481 | 779 | 41 |
| 55007 | Wisconsin | Bayfield | 356 | 140 | 56 | 43 | 70 | 47 | 34 | 82 | 240 | 338 | 18 |
| 55009 | Wisconsin | Brown | 3,125 | 902 | 624 | 488 | 735 | 376 | 929 | 924 | 1,272 | 2,810 | 315 |
| 55011 | Wisconsin | Buffalo | 234 | 94 | 33 | 35 | 41 | 31 | 32 | 62 | 140 | 223 | 11 |
| 55013 | Wisconsin | Burnett | 535 | 240 | 89 | 72 | 81 | 53 | 66 | 111 | 358 | 507 | 28 |
| 55015 | Wisconsin | Calumet | 461 | 137 | 95 | 71 | 105 | 53 | 122 | 140 | 199 | 412 | 49 |
| 55017 | Wisconsin | Chippewa | 1,060 | 426 | 182 | 140 | 196 | 116 | 222 | 311 | 527 | 984 | 76 |
| 55019 | Wisconsin | Clark | 521 | 193 | 101 | 73 | 97 | 57 | 76 | 123 | 322 | 483 | 38 |
| 55021 | Wisconsin | Columbia | 857 | 280 | 191 | 111 | 167 | 108 | 215 | 222 | 420 | 780 | 77 |
| 55023 | Wisconsin | Crawford | 261 | 89 | 40 | 42 | 52 | 38 | 50 | 61 | 150 | 242 | 19 |
| 55025 | Wisconsin | Dane | 5,042 | 1,693 | 973 | 778 | 1,019 | 579 | 1,427 | 1,461 | 2,154 | 4,497 | 545 |
| 55027 | Wisconsin | Dodge | 988 | 347 | 170 | 155 | 183 | 133 | 290 | 262 | 436 | 905 | 83 |
| 55029 | Wisconsin | Door | 422 | 146 | 68 | 65 | 84 | 59 | 64 | 84 | 274 | 391 | 31 |
| 55031 | Wisconsin | Douglas | 1,039 | 384 | 176 | 129 | 218 | 132 | 194 | 269 | 576 | 977 | 62 |
| 55033 | Wisconsin | Dunn | 705 | 265 | 139 | 90 | 129 | 82 | 159 | 213 | 333 | 649 | 56 |
| 55035 | Wisconsin | Eau Claire | 1,425 | 494 | 248 | 209 | 298 | 176 | 371 | 393 | 661 | 1,319 | 106 |
| 55037 | Wisconsin | Florence | 113 | 31 | 20 | 12 | 34 | 16 | 18 | 38 | 57 | ** | ** |
| 55039 | Wisconsin | Fond Du Lac | 1,172 | 389 | 228 | 179 | 239 | 137 | 326 | 329 | 517 | 1,052 | 120 |
| 55041 | Wisconsin | Forest | 282 | 82 | 34 | 41 | 81 | 44 | 33 | 81 | 168 | 271 | 11 |
| 55043 | Wisconsin | Grant | 648 | 235 | 118 | 108 | 125 | 62 | 145 | 156 | 347 | 588 | 60 |
| 55045 | Wisconsin | Green | 470 | 184 | 70 | 71 | 88 | 57 | 95 | 112 | 263 | 441 | 29 |
| 55047 | Wisconsin | Green Lake | 249 | 84 | 43 | 36 | 56 | 30 | 44 | 60 | 145 | 235 | 14 |
| 55049 | Wisconsin | Iowa | 301 | 101 | 59 | 37 | 72 | 32 | 79 | 78 | 144 | 288 | 13 |
| 55051 | Wisconsin | Iron | 121 | 35 | 18 | 18 | 26 | 24 | 19 | 39 | 63 | ** | ** |

| | | | | | | | | | | | | | |
|-------|-----------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 55053 | Wisconsin | Jackson | 441 | 140 | 71 | 67 | 100 | 63 | 83 | 149 | 209 | 405 | 36 |
| 55055 | Wisconsin | Jefferson | 993 | 349 | 185 | 156 | 192 | 111 | 243 | 273 | 477 | 909 | 84 |
| 55057 | Wisconsin | Juneau | 561 | 201 | 89 | 86 | 114 | 71 | 119 | 172 | 270 | 509 | 52 |
| 55059 | Wisconsin | Kenosha | 2,232 | 575 | 374 | 362 | 595 | 326 | 645 | 802 | 785 | 1,958 | 274 |
| 55061 | Wisconsin | Kewaunee | 279 | 94 | 47 | 43 | 68 | 27 | 57 | 68 | 154 | 260 | 19 |
| 55063 | Wisconsin | La Crosse | 2,063 | 698 | 388 | 330 | 442 | 205 | 487 | 597 | 979 | 1,881 | 182 |
| 55065 | Wisconsin | Lafayette | 152 | 56 | 21 | 24 | 26 | 25 | 41 | 31 | 80 | ** | ** |
| 55067 | Wisconsin | Langlade | 456 | 126 | 83 | 70 | 109 | 68 | 65 | 126 | 265 | 430 | 26 |
| 55069 | Wisconsin | Lincoln | 566 | 161 | 88 | 97 | 127 | 93 | 104 | 145 | 317 | 523 | 43 |
| 55071 | Wisconsin | Manitowoc | 1,109 | 332 | 229 | 170 | 233 | 145 | 276 | 316 | 517 | 998 | 111 |
| 55073 | Wisconsin | Marathon | 1,760 | 583 | 324 | 252 | 347 | 254 | 416 | 490 | 853 | 1,621 | 139 |
| 55075 | Wisconsin | Marinette | 1,038 | 278 | 190 | 168 | 254 | 148 | 189 | 302 | 547 | 960 | 78 |
| 55077 | Wisconsin | Marquette | 316 | 112 | 59 | 47 | 59 | 39 | 53 | 90 | 173 | 288 | 28 |
| 55078 | Wisconsin | Menominee | 56 | 18 | ** | 12 | 11 | ** | ** | ** | 28 | ** | ** |
| 55079 | Wisconsin | Milwaukee | 9,458 | 2,711 | 1,595 | 1,364 | 2,378 | 1,410 | 2,434 | 3,063 | 3,961 | 8,436 | 1,022 |
| 55081 | Wisconsin | Monroe | 1,727 | 478 | 279 | 307 | 443 | 220 | 359 | 725 | 643 | 1,527 | 200 |
| 55083 | Wisconsin | Oconto | 680 | 206 | 126 | 94 | 156 | 98 | 144 | 160 | 376 | 633 | 47 |
| 55085 | Wisconsin | Oneida | 787 | 208 | 133 | 125 | 190 | 131 | 147 | 224 | 416 | 725 | 62 |
| 55087 | Wisconsin | Outagamie | 2,176 | 678 | 444 | 358 | 455 | 241 | 693 | 609 | 874 | 1,982 | 194 |
| 55089 | Wisconsin | Ozaukee | 789 | 258 | 138 | 114 | 174 | 105 | 205 | 233 | 351 | 722 | 67 |
| 55091 | Wisconsin | Pepin | 159 | 59 | 22 | 31 | 36 | 11 | 17 | 47 | 95 | 148 | 11 |
| 55093 | Wisconsin | Pierce | 686 | 283 | 124 | 78 | 123 | 78 | 159 | 181 | 346 | 637 | 49 |
| 55095 | Wisconsin | Polk | 913 | 408 | 182 | 106 | 132 | 85 | 155 | 233 | 525 | 864 | 49 |
| 55097 | Wisconsin | Portage | 1,094 | 441 | 197 | 154 | 195 | 107 | 260 | 285 | 549 | 1,028 | 66 |
| 55099 | Wisconsin | Price | 346 | 124 | 55 | 57 | 77 | 33 | 53 | 83 | 210 | 328 | 18 |
| 55101 | Wisconsin | Racine | 2,248 | 713 | 384 | 338 | 540 | 273 | 597 | 705 | 946 | 2,052 | 196 |
| 55103 | Wisconsin | Richland | 221 | 78 | 44 | 31 | 42 | 26 | 34 | 50 | 137 | 208 | 13 |
| 55105 | Wisconsin | Rock | 2,002 | 666 | 401 | 310 | 395 | 230 | 511 | 600 | 891 | 1,844 | 158 |
| 55107 | Wisconsin | Rusk | 320 | 127 | 68 | 38 | 49 | 38 | 30 | 78 | 212 | 306 | 14 |
| 55109 | Wisconsin | Saint Croix | 1,501 | 639 | 264 | 186 | 253 | 159 | 345 | 397 | 759 | 1,383 | 118 |
| 55111 | Wisconsin | Sauk | 1,066 | 393 | 173 | 153 | 216 | 131 | 190 | 296 | 580 | 979 | 87 |
| 55113 | Wisconsin | Sawyer | 456 | 188 | 83 | 60 | 71 | 54 | 52 | 107 | 297 | 436 | 20 |
| 55115 | Wisconsin | Shawano | 642 | 196 | 121 | 106 | 137 | 82 | 139 | 197 | 306 | 583 | 59 |
| 55117 | Wisconsin | Sheboygan | 1,087 | 355 | 209 | 165 | 221 | 137 | 305 | 306 | 476 | 992 | 95 |
| 55119 | Wisconsin | Taylor | 313 | 110 | 60 | 47 | 60 | 36 | 61 | 86 | 166 | 288 | 25 |

| | | | | | | | | | | | | | |
|-------|-----------|-------------|--------|-------|-----|-----|--------|-------|--------|--------|--------|-------|-------|
| 55121 | Wisconsin | Trempealeau | 465 | 167 | 71 | 81 | 103 | 43 | 79 | 125 | 261 | 438 | 27 |
| 55123 | Wisconsin | Vernon | 461 | 150 | 81 | 79 | 88 | 63 | 86 | 126 | 249 | 427 | 34 |
| 55125 | Wisconsin | Vilas | 613 | 192 | 115 | 90 | 122 | 94 | 77 | 137 | 399 | 576 | 37 |
| 55127 | Wisconsin | Walworth | 1,143 | 360 | 235 | 172 | 247 | 129 | 296 | 296 | 551 | 1,041 | 102 |
| 55129 | Wisconsin | Washburn | 501 | 204 | 73 | 64 | 91 | 69 | 66 | 132 | 303 | 471 | 30 |
| 55131 | Wisconsin | Washington | 1,373 | 435 | 278 | 219 | 295 | 146 | 455 | 340 | 578 | 1,235 | 138 |
| 55133 | Wisconsin | Waukesha | 3,520 | 1,152 | 685 | 512 | 748 | 423 | 1,021 | 893 | 1,606 | 3,220 | 300 |
| 55135 | Wisconsin | Waupaca | 807 | 243 | 141 | 116 | 195 | 112 | 157 | 228 | 422 | 747 | 60 |
| 55137 | Wisconsin | Waushara | 552 | 216 | 94 | 72 | 105 | 65 | 58 | 144 | 350 | 522 | 30 |
| 55139 | Wisconsin | Winnebago | 2,207 | 722 | 432 | 315 | 500 | 238 | 647 | 650 | 910 | 2,006 | 201 |
| 55141 | Wisconsin | Wood | 1,275 | 479 | 224 | 173 | 236 | 163 | 275 | 314 | 686 | 1,195 | 80 |
| | | | 75,654 | | | | 16,254 | 9,457 | 18,156 | 21,663 | 35,806 | | 6,530 |

The Veterans of Foreign Wars (VFW) Department of Wisconsin is registering in Favor of AB-102. Reducing the eligibility threshold to claim the Veterans and Surviving Spouses Property Tax Credit in Wisconsin can provide a range of benefits for eligible veterans and their surviving spouses. This program can help to reduce financial burdens, increase home ownership, and improve quality of life, while also stimulating the local economy. Here are some of the benefits of this program:

1. **Financial Relief:** The Veterans and Surviving Spouses Property Tax Credit can provide significant financial relief for eligible veterans and their surviving spouses. This program can help to reduce the property tax burden on qualifying individuals, allowing them to manage their finances more effectively.
2. **Recognition of Service:** The Veterans and Surviving Spouses Property Tax Credit is a way for the state of Wisconsin to recognize the sacrifices made by veterans and their families. By providing this benefit, the state is acknowledging the contribution that these individuals have made to our country.
3. **Increased Home Ownership:** The Veterans and Surviving Spouses Property Tax Credit can also help to increase home ownership among eligible veterans and their surviving spouses. By reducing the property tax burden, this program can make home ownership more affordable for those who have served our country.
4. **Improved Quality of Life:** By providing financial relief to eligible veterans and their families, the Veterans and Surviving Spouses Property Tax Credit can help to improve their overall quality of life. This program can help to reduce stress and financial strain, allowing individuals to focus on other important aspects of their lives.
5. **Economic Benefits:** The Veterans and Surviving Spouses Property Tax Credit can also have a positive impact on the local economy. By reducing the property tax burden on eligible individuals, this program can help to stimulate local spending, which can support small businesses and create jobs.

A veteran who is 70% disabled may face a range of challenges related to their physical and financial well-being, as well as their social and emotional health. It's important for these veterans to have access to the resources and support they need to live a fulfilling and comfortable life, including medical care, financial assistance, and social support programs. Here are some potential examples:

1. **Physical Limitations:** Depending on the nature of the disability, a veteran who is 70% disabled may experience physical limitations that can make it difficult to perform everyday activities. For example, a veteran with a mobility-related disability may struggle to walk or stand for extended periods of time, making it difficult to work or participate in social activities.
2. **Financial Challenges:** A 70% disability rating may result in a reduction in a veteran's ability to work, which can lead to financial hardship. This could be due to the inability to work full-time, difficulty finding employment that accommodates the disability, or having to leave the workforce entirely. This can result in a reduced income, which can make it challenging to cover basic living expenses.

3. **Healthcare Costs:** A veteran with a 70% disability rating may require ongoing medical care, including medications, specialized equipment, and rehabilitation services. These costs can add up quickly and may not be fully covered by insurance, resulting in significant out-of-pocket expenses.
4. **Social Isolation:** Physical limitations and financial challenges can also contribute to social isolation, which can impact a veteran's mental health and well-being. A veteran with a disability may find it difficult to participate in social activities, which can lead to feelings of loneliness and depression.
5. **Housing Challenges:** A veteran with a 70% disability rating may require modifications to their home to accommodate their disability, such as wheelchair ramps, bathroom modifications, or other accessibility features. These modifications can be costly and may not be covered by insurance, which can make it difficult for veterans to find safe and affordable housing.

A veteran with PTSD can be rated as 70% disabled if they experience a range of symptoms that significantly impact their daily life. The symptoms of PTSD can vary from person to person, but some common symptoms that may result in a 70% disability rating include:

1. **Persistent re-experiencing of traumatic events:** This can include nightmares, flashbacks, or intrusive thoughts that cause distress or disrupt daily activities.
2. **Avoidance behaviors:** This can include avoiding places, people, or activities that are associated with the traumatic event or events, as well as a general avoidance of feelings, thoughts, or conversations related to the trauma.
3. **Negative alterations in mood or cognitions:** This can include persistent negative beliefs about oneself or others, feelings of detachment from others, difficulty experiencing positive emotions, and persistent negative emotions like anger, guilt, or shame.
4. **Marked alterations in arousal or reactivity:** This can include difficulty sleeping, irritability or outbursts of anger, difficulty concentrating, hypervigilance, and an exaggerated startle response.

In addition to these symptoms, a 70% disability rating for PTSD may also be based on the severity and frequency of these symptoms. For example, a veteran who experiences severe and frequent symptoms that significantly impair their ability to work or engage in daily activities may be rated at a higher level of disability than a veteran who experiences less severe or less frequent symptoms.

The VFW is thankful for Rep. Edming for authoring AB-102, the co-sponsors, all who have already supported this fine piece of legislation, and the Ways and Means Committee for taking the time to listen.



KEEPING OUR PROMISE TO
AMERICA'S VETERANS

Department of Wisconsin

**STATEMENT OF
AL LABELLE
DAV WISCONSIN BENEFITS PROTECTION TEAM LEADER
ACCOMPANIED BY
DANIEL DIEBOLD
DAV GREEN BAY CHAPTER 3 COMMANDER
BEFORE THE
COMMITTEE ON WAYS AND MEANS
WISCONSIN STATE ASSEMBLY
MARCH 30, 2022**

Chairman Macco, Ranking Member Conley, and distinguished Members of the Committee:

Good morning! Thank you for allowing DAV (Disabled American Veterans) this opportunity to present our views on Assembly Bill 102 (AB 102) Relating to: *reducing the eligibility threshold to claim the veterans and surviving spouses property tax credit.*

As you may know, DAV is a Congressionally Chartered, VA Accredited, non-profit veterans service organization (VSO) comprised of over 1 million wartime service-disabled veterans, nationwide. In Wisconsin, we have over 14,000 members.

For more than a century, DAV has been dedicated to a single purpose: empowering our nation's heroes and their families by helping to provide the resources they need and ensuring our nation keeps the promises made to them.

Well over Eighty percent (80%) of our total expenditures go to meet their needs.

All our members are wartime wounded, injured or ill veterans, many of them severely. They have sacrificed much in defense of our freedoms.

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Here are some brief examples:

State Commander Robert Hilliard, a Navy veteran, suffered several Traumatic Brain Injuries (TBIs) and contracted atopic dermatitis while undergoing BUD/S or Basic Underwater Demolition/Seals training. He was medically discharged.

State Adjutant Matthew Kempainen, an Army veteran, was an Infantryman who was deployed to Iraq and Afghanistan a total of three times. While deployed, he participated in numerous reconnaissance operations. Each was unique, but all were intense. Upon his discharge, he was diagnosed with Post Traumatic Stress Disorder (PTSD).

Today, he is a productive citizen, but the same cannot be said of 15 of his 'battle buddies'. Their readjustment difficulties lead them to self-destructive behavior, eventually leading to suicide.

Finally, State Treasurer and Past National Commander Richard Marbes, an Air Force veteran, while performing his duties in Germany, suffered a severe injury which required a medical evacuation to the United States and eventually resulted in amputation of his right leg.

Regarding AB 102, the bill expands eligibility to the Wisconsin Veterans and Surviving Spouses Property Tax Credit to veterans with a 70% service-connected disability rating as determined by the Department of Veterans Affairs (VA). The property tax credit will be prorated.

Veterans with a 70% rating will pay 30% of their property tax and the remaining 70% is credited. 80% pays 20% with the remaining 80% credited. 90% pays 10% with 90% credited. Currently, only veterans with 100% are eligible for the Property Tax Credit. They pay no property tax.

This bill will touch more than just veterans. Since most veterans live off limited means, the returned money will be used for essentials like house and car repairs which in turn will help others in the community.

Additionally, it will help lighten the burden of affected veterans and make their sacrifices have more purpose. They will find the extra money a big relief knowing it will provide essentials for their family in times of need.

In the last two legislative session, identical bills were the #1 priority of The American Legion, DAV, and Veterans of Foreign Wars (VFW). Despite our efforts, these bills stalled.

In this session, this bill will again be our #1 priority. DAV's emphasis will be the sacrifice of our membership in defense of freedom. We view AB 102 as a bill which honors our sacrifice.

The DAV State Headquarters has been contacted by numerous veterans and their families who are affected by the eligibility expansion contained in this bill.

One such veteran is DAV Green Bay Chapter 3 Commander Daniel "Danny" Diebold, a service-connected 90% disabled veteran. Rather than using words to introduce him. Let's show a short Hometown Heroes video.

(Show video - <https://youtu.be/Z6jZORI9PcY>)

"Honor the fallen by taking care of those who are still here" Isn't that what this is all about.

It is my honor to introduce Commander Daniel Diebold.

Daniel Diebold

Chairman Macco, thank you for this opportunity to tell my story and how AB 102 will help me and my family in purchasing a home.

As mentioned in the video, I am an Army veteran who served over ten years on active duty. I was assigned to Alpha Battery, 442 Field Artillery, 1st Brigade, 4th Infantry Division.

I was deployed twice to Iraq and once to Afghanistan. After my three deployments, I was unable to sleep, and my physical condition began to deteriorate from my strenuous duties.

Eventually, I was diagnosed with Major Depression Syndrome, Tinnitus, Irritable Bowel Syndrome, and Radiculopathy, a degenerative spinal cord condition which causes pain, weakness, altered sensation, and muscle control difficulty.

Upon discharge, my behavior became self-destructive, using alcohol to kill my physical and emotional pain. I was unemployed for 4 years.

In 2015, I hit rock bottom. In the video, I called it an 'accident' but in reality, it was an attempt to end it all. Fortunately, I failed. Afterwards, I started to look at life in a more positive manner.

During my recovery, I eventually ended up living in a car. Fortunately, DAV Chapter 3 came into my life and helped me find housing. Currently, I rent.

Initially, VA rated me 60% for my many afflictions. I appealed my rating and was raised to 90%. Due to my physical limitations, I am unemployed.

I live on limited resources. At the end of the month, I have a small surplus which is put into my savings account. Any extra costs or an emergency will put me into dire straits.

Today, I am speaking about myself, but I feel that I am also speaking for the thousands of veterans and surviving spouses who fall into my category. I urge the Committee and legislature to pass AB 102 so we can all either purchase a home or remain in our homes.

(Back to Al Labelle)

Thank you, Commander Diebold for your moving testimony.

Thank you, Chairman Macco, for holding this important Hearing and thank you for being a bill sponsor. Thanks also go to Rep. Edming and Sen. Jacque for introducing AB 102.

Finally, thank you to Representatives Armstrong, Dittrich, Conley, Ohnstad, and Baldeh for being cosponsors.

DAV has always been a strong supporter of the Wisconsin Veterans and Surviving Spouses Property Tax Credit and advocated for its original passage and its previous expansions.

As long-time supporters, it is our belief that the legislature needs to pass this bill now. The need is great.

Pursuant to our Resolution 2022-79, DAV strongly supports AB 102. We urge this Committee and the legislature to pass the bill, hopefully unanimously, in an expeditious manner.

This concludes our testimony, Mr. Chairman. We would be pleased to respond to any questions you or other Committee Members may have.