

ANDRÉ JACQUE

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Testimony before the Senate Committee on Universities and Revenue

Senator André Jacque

March 6, 2024

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.

Unanimous Assembly passage of this proposal last month was a landmark accomplishment for their bipartisan effort, which began during the 2017-'18 legislative session, 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 enhances that reputation by expanding 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 the original proposal, veterans with a service-connected disability rating of 70% and above would 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).

Under the Assembly-passed AB 102 as amended, the amount of the credit claimed by individuals whose service-connected disability rating is less than 100 percent may not exceed the amount of the property taxes paid on the first \$350,000 of the assessed value of the individual's principal dwelling.

In addition, the amendment provides that no individual who first becomes eligible for the credit for taxable years beginning after December 31, 2023, may claim the credit if the individual's taxable income exceeds \$100,000 for a single individual or \$150,000 for a married couple, regardless of whether the couple files a joint return or separate returns.

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, we are helping more of our deserving veterans and their families stay in their homes.

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.



JAMES W. EDMING

STATE REPRESENTATIVE • 87TH ASSEMBLY DISTRICT

Testimony in Support of Assembly Bill 102 *Senate Committee on Universities and Revenue* Wednesday, March 6, 2024

Chairman Hutton and committee members, thank you for this opportunity to testify in support of Assembly Bill (AB) 102 today. 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 for veterans. AB 102 builds upon that legacy by expanding the eligibility for the Veterans and Surviving Spouses Property Tax Credit. Currently, a veteran's service-connected disability rating must be 100% for them, or their unremarried surviving spouse, to qualify for this tax credit. AB 102 makes this credit available to more of these deserving individuals by lowering the threshold to a disability rating of 70% and above. 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.

You've likely seen 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 resulting in higher property taxes. Due to their injuries, many of these veterans live on fixed incomes and struggle to pay their property taxes. Unfortunately, unless a veteran has a 100% service-connected disability rating they are not eligible for the property tax relief provided by 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.

Since AB 102, cleared the Assembly Ways and Means Committee earlier in the session, we have been working with stakeholders to address concerns that prevented this proposal from advancing any further. The result of this work is Assembly Amendment 1 which was adopted prior to the bill's passage by the Assembly last month. This amendment ensures that the property tax relief provided by this legislation is going to veterans and surviving spouses who truly need it to stay in their homes. I would like to thank Senator Nass and Chairman Hutton for their willingness to work with us on this amendment. I would also like to thank the Wisconsin American Legion, Veterans of Foreign Wars, and Disabled American Veterans for their support of this compromise.

Under this amendment, nothing changes for individuals who are currently receiving the tax credit. Going forward, income limits will be implemented for individuals who first become eligible for the credit for tax years beginning after December 31, 2023. The limit is \$100,000 for an individual and \$150,000 for a married couple. Both limits apply regardless of whether the couple files a joint return or a separate return. In addition, for those with a service-connected disability rating of less than 100%, the amount of the credit is limited to the amount of the property taxes paid on the first \$350,000 of the assessed value of the individual's principal dwelling.

As I've worked on this legislation over the past several years, I've heard from veterans across the state about how this will make their life better. I've even heard from veterans who will not personally benefit, but support this bill because it will help their fellow veterans. AB 102 is the top legislative priority for many of our state's veteran service organizations and you will hear from some of them today.

When our veterans joined the military, they did so knowing that they may give their life in service to the nation we love. It is our duty to help support those who were significantly injured in defense of the freedoms we hold dear. While disabled veterans certainly appreciate benefits like a free state park pass or a discounted turkey tag, this legislation will be life-changing for many Wisconsin veterans.

I would like to close by saying, if you love your freedom, thank a veteran. With the passage of this legislation, that is exactly what we are doing. Mr. Chairman and members, I ask for your support in getting AB 102 out of committee and to Governor Evers' desk. Thank you again for allowing me to testify before you today.

Chairman Hutton and members of the Universities and Revenue Committee,

Thank you for accepting this written testimony in support of Assembly Bill (AB) 102.

My name is Ronald Ramos. I currently serve as the State Commander of the Veterans of Foreign Wars (VFW) Department of Wisconsin. I am proud to have been an active member of this organization since 2015 and have been elected as the youngest State Commander in June of 2023. It is my honor to represent the more than 30 thousand members of the Wisconsin VFW and Auxiliary. I apologize for me and my legislative team's absence in person as we are currently in Washington D.C. advocating for federal Veteran legislation at our National Legislative Conference.

We are in full support of AB 102 as it was amended by the State Assembly. Reducing the eligibility threshold to claim the veterans and surviving spouses' property tax credit will reduce the financial burden of veterans in need.

Many veterans live 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 connection with family, brothers, and sisters that 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.

VFW DEPARTMENT OF WISCONSIN



Wisconsin

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 give me a financial advantage to become a homeowner and continue providing for my family. On behalf of the VFW Department of Wisconsin, I strongly urge you to stand with your veteran constituents by supporting passage of AB 102 out of committee and its inclusion on the Senate's March floor calendar.

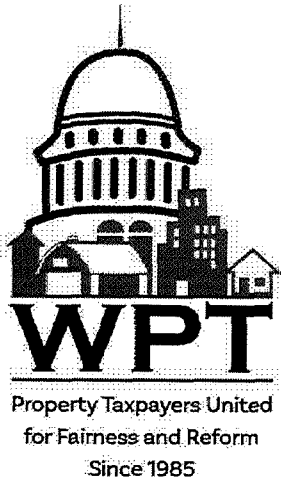
Signed,

Ronald Ramos
State Commander
Wisconsin VFW

VFW DEPARTMENT OF WISCONSIN

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TO: Senate Universities & Revenue

FROM: Paul Rozeski, Director of Government Affairs & Member Relations, WPT

Date: March 6, 2024

RE: Assembly Bill 102 - Relating to: reducing the eligibility threshold to claim the veterans and surviving spouses property tax credit.

Good day, Chairman Hutton, Vice Chair James, and members of the committee. Thank you for allowing me to testify in favor of Assembly Bill 102.

Thank you also for holding a hearing on this bill. It was nearly one year ago, on March 30, 2023 that our organization submitted testimony to the Assembly's Ways and Means Committee in favor of this very bill.

Since then, one thing that has not changed: 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.

This bill honors and recognizes the Wisconsin heroes who are living with the consequences of a choice to protect the sovereignty of our nation. It protects them from the threat of being taxed out of their homes in a time when the cost of living has significantly increased. While many rightfully 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 already invested their sacrifice for our communities. Those veterans and their spouses overcome the limitations of their disabilities every day, and doing our part to ensure they can remain secure in their homes is another small gesture to honor the veterans that are bearing a burden from that commitment to our freedom.

As we also know, quite a bit has changed since March, which is why I am testifying. We are in support of this bill because it is progress. This is a small adjustment of improvement that will benefit not only disabled veterans, it is a step to improve the overall tax climate of Wisconsin. It is too often that I hear debate in committees and on the floor, arguing against progress in the pursuit of perfect, and the loser in that is typically the taxpayer because they are cheated from having a stronger Wisconsin. Even exceptionally well-crafted legislation will require refinement, clarifications, and adjustments over time, and this bill represents that. This bill represents a step of progress for a stronger Wisconsin.

As we know, the Assembly unanimously passed AB 102 on a vote of Ayes, 96; Noes, 0. I ask this committee to continue that level of support in your votes and recommend passage.

Paul Rozeski
Director of Member Services and
Government Relations

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Greenwood, WI 54437

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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.

The American Legion
Department of Wisconsin
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Portage WI 53901
(608) 745-1090
wilegion.org



Founded on four pillars:
• Veterans Affairs & Rehabilitation
• National Security
• Americanism
• Children & Youth

The mission of The American Legion Department of Wisconsin is to provide services to veterans, their families and their communities.

Chair Hutton, and members of the Senate Committee on Universities and Revenue;

Thank you for holding this hearing on AB-102. I want to thank the authors (Rep. Edming, Sen. Jacque) and their staffs for the work they have put into advancing this proposal.

The American Legion is the largest Veterans Service Organization in the Nation. In Wisconsin, we have approx. 50,000 members. We have over a century of advocating for veterans, servicemembers, and their families'.

"To care for him who shall have borne the battle, and for his widow, and his orphan"

A Lincoln
March 4, 1865

These words from the closing of President Lincoln's 2nd inaugural Address continue to challenge us as a state and nation. The American Legion accepted this challenge over a century ago. One of our four founding pillars is Veterans Affairs and Rehabilitation, including their families.

It is from this foundation that we come before you today in Support of AB-102. This proposal reduces the threshold for claiming the disabled veteran and surviving spouse property tax credit from a 100% disability rating to 70%. I have included for you information on similar programs from out neighboring states. Each state provides a different benefit. Wisconsin would not be the first or only state in the region to have a threshold below 100%.

A similar bill has been heard in the last two sessions of the legislature. A question was raised in past sessions concerning means testing. The American Legion believes that the amendment offered by the authors addresses this concern.

The veterans and surviving spouses affected by this bill reside in every legislative district in the state. The data is in your folder for FY 2019. According to a report issued by the legislative fiscal bureau, while JFC was developing the current budget, 85 % of the claimants in 2020 had a household adjusted gross income below \$60,000 per year and 67% were below \$30,000 per year. The median income for Wisconsin was \$60,000 in 2020.

These men and women answered the call of the nation. They were willing to make the sacrifices asked of them and go where the nation sent them. As President Lincoln said, it is now our responsibility to care for them. This state has many benefits to assist returning veterans rejoin society. Many of these are related to transferring job skills and education. However, this is our opportunity to assist individuals survive, and it is a matter of survival for some, approximately

5500 households receiving this credit had an income of \$10,000 or less. The average credit they received was the equivalent to $\frac{1}{3}$ of their total adjusted gross income for the year.

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

** small cell counts have been suppressed to protect the identity of Veterans. Some categories may not sum to the total due to

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

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Source: Department of Veterans Affairs, Office of Enterprise Integration, United States Veterans Eligibility Trends & Statistics (USVETS) 2019

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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

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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

(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

(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

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- 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

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- 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 _____

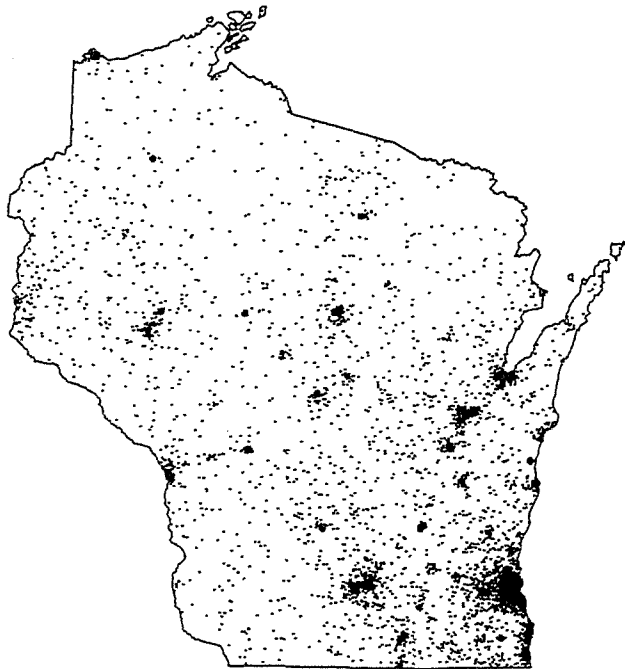
Consolidated _____

Rewritten _____

Refer to standing committee on

Other action

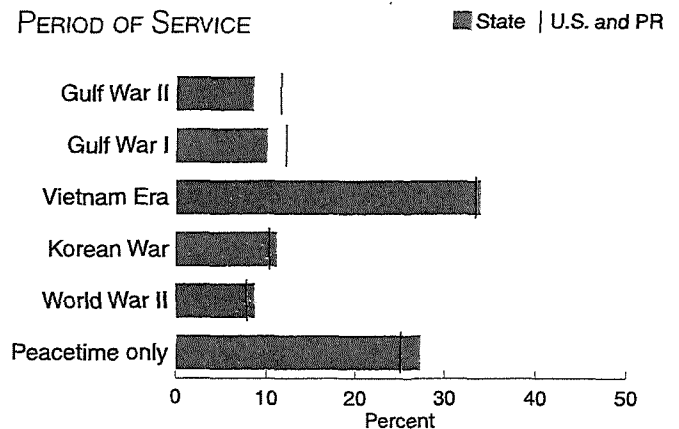
Veteran Statistics | Wisconsin



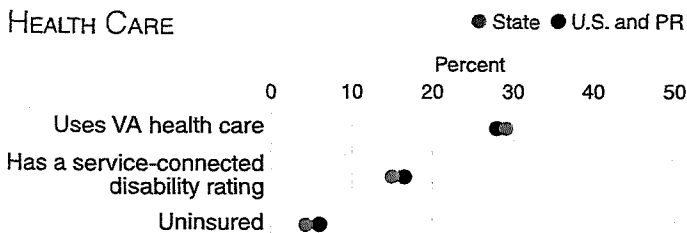
	Wisconsin	United States
Veteran Population	408,870	21,369,602
Percent female	6.4	7.3
Unemployment rate for veterans	4.1	5.3
Number of homeless veterans	520	49,865
Median household income (In 2014 inflation-adjusted dollars)	\$56,311	\$61,884
Number of VA* facilities	24	1,356
Number of veteran-owned businesses	40,147	2,540,706

* VA = Department of Veterans Affairs

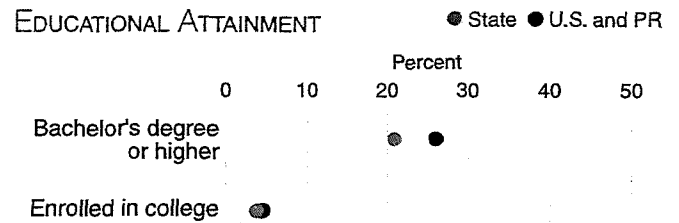
PERIOD OF SERVICE



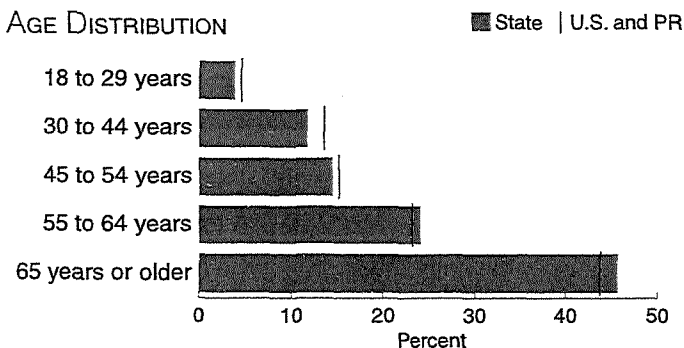
HEALTH CARE



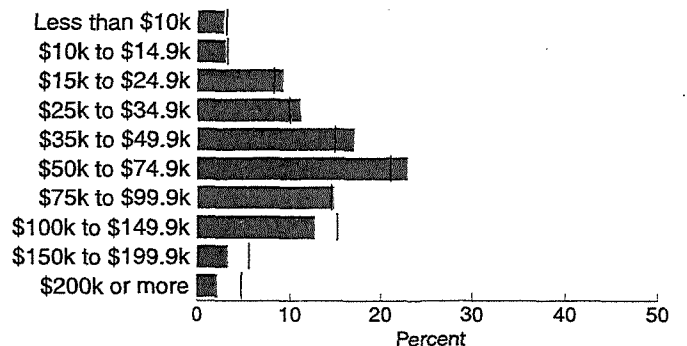
EDUCATIONAL ATTAINMENT



AGE DISTRIBUTION



HOUSEHOLD INCOME DISTRIBUTION



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.