

# ANDRÉ JACQUE

STATE SENATOR • 1<sup>ST</sup> SENATE DISTRICT

Phone: (608) 266-3512

Fax: (608) 282-3541

Sen.Jacque@legis.wi.gov

State Capitol • P.O. Box 7882

Madison, WI 53707-7882

*Testimony before the Senate Committee on Financial Institutions and Revenue  
State Senator André Jacque  
May 25, 2021*

Chairman Kooyenga and Committee Members,

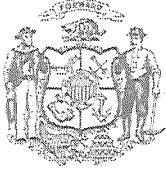
Thank you for holding this hearing on Senate Bill 243, the Disabled Veterans and Surviving Spouses Property Tax Credit Fairness Act.

This legislation reduces the eligibility threshold for an eligible veteran or the unremarried surviving spouse of an eligible veteran to claim the veterans and surviving spouses property tax credit under the individual income tax system. Currently, a veteran must have a service-connected disability rating of 100 percent. Under this bill, a veteran or their surviving spouse may claim the credit if the veteran's service-connected disability rating is at least 70 percent, and the maximum credit that a claimant may claim is multiplied by the percentage of the claimant's service-connected disability rating (i.e. a veteran with a 70% service-connected disability rating may claim a 70% property tax credit). A memo from the Legislative Fiscal Bureau estimated that the net effect on our state's General Fund would be less than \$1 million annually for making the changes proposed by SB 243 for veterans with an 80% or greater service-connected disability, with a greater effect for those between a 70% and 80% rating.

It is thoroughly appropriate for veterans with serious service-connected disabilities that those without a 100% rating should still qualify for significant property tax relief on at least a prorated basis to assist them in staying in the homes and communities here in Wisconsin that they contribute and have contributed so much toward. For example, combat wounded veterans returning from overseas to Wisconsin have received assistance in building a home (or remodeling to accommodate their disabilities) from nonprofit groups, only to be challenged in paying their property taxes on a fixed income and challenged health because of the improvements and the fact that they are ineligible for the Disabled Veterans Tax Credit because their service-connected disability is only rated at 90% or less by the Federal government. Beyond compromised health, fixed incomes, and unemployment or underemployment, there is also frequently a loss of household income due to the need for the spouse of a disabled veteran to leave their job or reduce hours to care for their loved one.

The Wisconsin Disabled Veterans & Surviving Spouses Property 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. The veteran would have had to been a resident of Wisconsin at the time of death for an unremarried spouse to qualify for the benefit. The Wisconsin Department of Veterans Affairs verifies the veteran's eligibility for the program. The credit is administered by the Wisconsin Department of Revenue through the state income tax return. Claimants who choose to receive the Disabled Veteran credit are unable to receive the WI Renters and Homeowners Property Tax Credit.

Identical legislation (2019 SB 116) passed the Senate Committee on Agriculture, Revenue and Financial Institutions last session by a unanimous 9-0 vote, and the Assembly Committee on Veterans and Military



# ANDRÉ JACQUE

STATE SENATOR • 1<sup>ST</sup> SENATE DISTRICT

Phone: (608) 266-3512

Fax: (608) 282-3541

Sen.Jacque@legis.wi.gov

State Capitol · P.O. Box 7882

Madison, WI 53707-7882

Affairs (2017 AB 436) the session prior by a unanimous 14-0 vote, with strong support from numerous veterans groups who have testified in support, including the Veterans of Foreign Wars, American Legion, Disabled American Veterans, County Veterans Service Officer Association of Wisconsin, AMVETS, Military Order of the Purple Heart, and the Vietnam Veterans of America.

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 legislation 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 Senate Bill 243.



---

# JAMES W. EDMING

STATE REPRESENTATIVE • 87<sup>TH</sup> ASSEMBLY DISTRICT

## Testimony in Support of Senate Bill 243

*Senate Committee on Financial Institutions and Revenue*

Tuesday, May 25, 2021

Good morning Mr. Chairman and committee members. I appreciate the opportunity to come before you and speak in support of Senate Bill (SB) 243. This important proposal will expand the eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit to more of our deserving disabled veterans. I am grateful to Senator Jacque for continuing to work with me on this important legislation.

For many years Wisconsin has been a leader in providing benefits and services to our veterans. This legislation builds upon that by increasing the number of veterans who qualify for the Disabled Veterans and Surviving Spouses Property Tax Credit. Currently, in order to qualify for this property tax credit, a veteran's service-connected disability rating must be 100%. SB 243 lowers the threshold to claim the credit to 70%. Under this bill, the maximum credit that an eligible person could claim is multiplied by the percentage of that person's service-connected disability rating. For example, if an eligible veteran has a service-connected disability rating of 70%, they may claim a 70% property tax credit.

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. Because of the way the tax credit is structured now, a veteran who has a service-connected disability rating of 80% or even 90% and faces significant barriers to paying their property taxes does not qualify for property tax relief under the Disabled Veterans and Surviving Spouses Property Tax Credit. By expanding the eligibility for this tax credit we are providing needed property tax relief that will allow more of our disabled veterans to stay in their homes.

As I've traveled around my district over the past few years, one of the top concerns I have heard from veterans and veterans' organizations is increasing the eligibility for the Disabled Veterans and Surviving Spouses Property Tax Credit. From my conversations with colleagues here in the legislature and our statewide veterans' organizations, I've learned that this is a priority for veterans across our state.

Mr. Chairman and members, I ask for your support of SB 243 and thank you again for the opportunity to testify before you today.



FULFILLING OUR PROMISES  
TO THE MEN AND WOMEN WHO SERVED

## Department of Wisconsin

**STATEMENT OF  
MATTHEW KEMPAINEN  
DAV WISCONSIN COMMANDER  
ACCOMPANIED BY  
AL LABELLE  
DAV WISCONSIN BENEFITS PROTECTION TEAM LEADER  
AND  
RICHARD MARBES  
DAV PAST NATIONAL COMMANDER  
BEFORE THE  
COMMITTEE ON FINANCIAL INSTITUTIONS AND REVENUE  
WISCONSIN STATE SENATE  
MAY 25, 2021**

Chairman Kooyenga and distinguished Members of the Committee:

Good morning! Thank you for allowing DAV (Disabled American Veterans) this opportunity to present our view on Senate Bill 243 (SB 243) Relating to: *reducing the eligibility threshold to claim the veterans and surviving spouses property tax credit.*

As you may know, DAV is a non-profit veterans service organization (VSO) comprised of over 1 million wartime service-disabled veterans, nationwide. In Wisconsin, we have nearly 15,000 members.

Each year, DAV helps more than 1 million veterans with Benefits, Transportation, Advocacy, Employment, and Volunteerism. Well over Eighty percent (80%) of our total expenditures go to Service.

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

DAV WISCONSIN, 1253 Scheuring Road, Suite A, De Pere, WI 54115-1070  
Phone: (920) 338-8620 Fax: (920) 338-8621 e-mail: [gbdav@sbcglobal.net](mailto:gbdav@sbcglobal.net)



For those who do not know me, I am DAV State Commander Matt Kempainen. For 7-years I served in the U.S. Army as an Infantryman and during my time of service, I was deployed to Afghanistan and Iraq 3-times.

During these deployments, I participated in numerous reconnaissance operations. Many involved engagements with hostile forces. I have been blown up multiple times but never physically wounded. Each reconnaissance operation was unique, but all were intense.

Upon separation, readjustment to the private sector was difficult. Thanks to VA services and my involvement with DAV, I have achieved a degree of normalcy. Helping veterans has given me purpose

The same cannot be said for 15 of my 'battle buddies'. Their readjustment difficulties lead them to self-destructive behavior, eventually leading to suicide. May they Rest in Peace.

Regarding SB 243, 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 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% pay 10% with 90% credited. Currently, only veterans with 100% are eligible for the Property Tax Credit. They pay no property tax.

In the last legislative session, an identical bill was the #1 priority of the Big 3, consisting of The American Legion, DAV, and Veterans of Foreign Wars (VFW). Despite our efforts, it met some opposition in the legislature, mostly on the Assembly side. Sadly, it stalled. To prevent a reoccurrence, we intend to double our efforts.

In this session, SB 243 will again be the #1 priority of the Big 3. DAV's emphasis will be the sacrifice of our membership in defense of freedom. We do not view SB 243 as an earned benefit, but as bill which honors our sacrifice.

It is now my pleasure to turn our testimony over to Benefits Protection Team Leader (BPTL) Al Labelle.

**BPTL Labelle**

Good morning! Thank you, Chairman Kooyenga, for holding this important hearing. We look forward to working with you to see SB 243 moves out of Committee as the first step in its final passage.

DAV is heavily involved in legislation both on Capitol Hill in Washington and here in Madison. We do this to see those who sacrificed for our freedoms receive the benefits they earned and to honor those heroes who made the ultimate sacrifice.

For those not familiar with my military background, I am a Navy veteran who mainly served on the USS Okinawa LPH-3 which was basically an aircraft carrier for helicopters.

In 1967 during the Vietnam Conflict, we performed 9 amphibious landing operations in 7 months. Once an operation was underway, we became a Combat Hospital ship, treating wounded and KIAs. The wounded were placed on the Starboard side of the hangar deck while the KIAs were on the Port side.

The wounded went to a makeshift ICU and surgery rooms The KIAs went to the ship's morgue which emanated a pungent odor which caused personnel to become nauseous and to gag.

For those who may have further interest in this subject, there is video entitled *Vietnam, 1967 – Amphibious Combat – Chapter 2* on YouTube.<sup>1</sup>

On SB 243, 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.

---

<sup>1</sup> *Vietnam, 1967 – Amphibious Combat – Chapter 2*:  
<https://m.youtube.com/watch?v=dXwng8gvHJg&fbclid=IwAR2fhSgrTLK65-LIEKdKW7ADwr9jM3E2y8r8IUqm8OjkREdzvXgqMX5Umml&d=n>

After reviewing the Wisconsin demographics compiled by VA, it is apparent to us that that this bill will help many aging veterans.<sup>2</sup> Many of them live with limited income and resources.

The study shows well over half the veterans residing in Wisconsin who receive VA Compensation are 65 years or older. If expanded to 55 years or older, it becomes an extremely significant majority.

Additionally, the population of Wisconsin is graying.<sup>3</sup> We believe expanding eligibility for the Property Tax Credit may provide a remedy to this situation. This expansion is a potential inducement for younger transitioning veterans, seeking employment, to move to the state.

It is now my honor to introduce DAV Past National Commander (PNC) Richard "Dick" Marbes whose efforts in helping veterans in need is legendary.

### **PNC Marbes**

Good morning! Thank you, Al, for the kind words.

Briefly, in 1955 I enlisted in the U.S. Air Force. While performing my duties in Germany, I suffered a severe injury which required my medical evacuation to the United States and resulted in amputation of my right leg. Following rehabilitation at Walter Reed Medical Center in Washington, I was medically retired in 1958.

Subsequently, I became heavily involved with DAV at the Chapter, State and National level. In 1993, I was elected DAV National Commander. During my tenure, many innovative programs were instituted which became the foundation of DAV's emphasis on Service to veterans.

---

<sup>2</sup> Department of Veterans Affairs, Office of Data Governance and Analytics, United States Veterans Eligibility Trends & Statistics (USVETS) 2018. Prepared by National Center for Veterans Analysis & Statistics

<sup>3</sup> Annual Estimates of the Resident Population for Selected Age Groups by Sex for Wisconsin: April 1, 2010 to July 1, 2019, U.S. Census Bureau, Population Division, June 2020

Today on the national level, I serve as President of the DAV Charitable Service Trust which supports nonprofit organizations that provide services to veterans, their caregivers, and families.

At the state level, I serve as State Treasurer and co-Transportation Manager of the DAV van program, which provides veterans free rides to their VA medical appointments.

At the chapter level, I am involved in our grants to needy veterans. Additionally, I continue to be a volunteer driver in the DAV van program if needed.

Performing these many duties requires me to spend many hours at DAV State Headquarters. A significant number of calls we receive concern the expansion of the property tax credit. The following is typical:

“Currently, my husband is at 90%. He is 65 now and unemployable. It will be a godsend to my husband and me if SB 243 goes through, especially since our expenses are dramatically increasing like the cost of my medical insurance going up to \$1,200 per month.”

As a long-time veteran advocate, it is my belief that the legislature needs to pass this bill. The need is great.

Pursuant to our Resolution 2019-75, DAV strongly supports SB 243 as written. 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.

May 25, 2021



**Chairman Kooyenga and Members of the Senate Committee on Financial Institutions and Revenue;**

The Veterans of Foreign Wars-Department of Wisconsin expresses its support for SB 243 and thanks Senator Kooyenga and this committee for taking the time to hear the bill today. Special gratitude is given to its bi-partisan authors, Senators Andre Jacque and Lena Taylor, its Assembly companion bill (AB 245) author Representative James Edming, and its 26 bi-partisan co-sponsors. SB 243 is the #1 legislative priority for the VFW this session as well as last session when identical legislation failed to pass. If there were only one Veterans-related bill the legislature passes this session, we urge it to be this one.

Since September 11, 2001, the United States military has been at a non-stop state of war and military readiness never seen before in our nation's history. From Afghanistan to Iraq, Libya to Syria, Yemen to Niger, the Philippines to Indonesia, and countless other locations around the globe, our brave men and women have been answering the call to protect our liberties. After their return, they have been diagnosed with numerous physical, mental, and moral injuries which have detrimentally impacted their daily lives. Although the federal VA has determined in its infinite wisdom that these Veterans can attain and maintain "gainful" employment, for many, there is nothing gainful about it. Their income generating potential is forever diminished and their choice of career is forever limited. SB 243 would be a game-changer for these Veterans, and through its passage, you can help them afford the purchase of a home in which to raise a family, or in many cases, the ability to stay in the homes they did.

When it comes to property tax relief for our most severely injured Veterans, Wisconsin is lagging far behind its Midwest neighbors. Iowa offers an exemption of almost \$2,000 if one serves in the military for 18 months or more; Minnesota provides a 100% exemption if you are 70% or more; and Illinois also offers 100% property tax exemption if you are 70% or more service connected. SB 243 does not even bring us to the same level as Minnesota and Illinois, but it does send a clear message that Wisconsin's elected officials also care about reducing the property tax burden our most severely injured Veterans face in owning a home.

As you consider this bill with your staff, as you discuss it among this committee, and especially when you discuss it in your partisan caucuses, I hope you and your colleagues will keep one very important perspective in mind: SB 243 is not a "hand-out"; it is not "another goodie for Veterans"; it is not a "financial burden for the state budget"; it is the RIGHT thing to do.

On behalf of the over 26,000 members of the VFW in Wisconsin, I respectfully urge you to support SB 243. Together, we can make an extremely positive, real-world impact in the lives of Wisconsin's severely injured Veterans and their families.

Thank you,

A handwritten signature in black ink, appearing to read "Jason E. Johns", is written over a horizontal line.

Jason E. Johns  
State Commander

**VFW DEPARTMENT OF WISCONSIN**

PO Box 6128 | Monona, WI 53716-0128  
466 Dutch Mill Rd | Madison, WI 53716

1.608.221.5276  
[www.vfwwi.org](http://www.vfwwi.org)



Honorable Andre Jacque / Mr. Bill Cosh,

I was hoping to attend tomorrow. Unfortunately, as a small business owner, it's difficult to break away. We had a steady Monday which may result in a busier Tuesday. With only my wife and I working the majority of the hours, it's difficult to take any time off initially. Plus, with many additional expenses this month, the extra costs for a quick day trip are more than we can afford right now.

I appreciate all of the work on this bill. It should be an easy "yes," although we continue to see Evers veto common-sense bills for no apparent reason.

Quick personal testimony to support the bill:

- I'm a 23-year retired Air Force Veteran with a 70% service-connected disability; currently my only income is my retirement pay (less 1/3 for an ex-wife ... THAT law needs to change!) plus a monthly compensation from the VA for my disabilities; I also pay child support which is about to double in July as my daughter turns 18 and the offset changes (family court in Texas is difficult)
- My wife and I just "bootstrapped" a new coffeehouse in Kimberly, essentially investing all of our savings and taking out a loan against our paid-off van; Monica left her job to pursue her dream; it will take months, if not more to see any income close to what she was making in corporate America as we build out this new small business; I support her and do not draw any pay
- We both have been receiving Post-9/11 BAH payments since we're both full-time students; that monthly amount is pro-rated and since neither of us are in college this summer, those stipends go away ... that's a HUGE loss and honestly, I'm a little concerned how we'll meet personal expenses the next few months (But, somehow we will).
- Therefore, any monthly savings (RE: Reduction of Property Taxes at 70%) will go a LONG way to help our family of 7 meet our monthly expenses

Again, I wish I could share in person! You have my permission to share THIS email as a supporting testimony to the bill.

Thank you!  
Kell Bales  
920-815-1601

May 23 2021

The Honorable Andre Jacque  
411 South, State Capitol  
Madison, WI 53703

RE: Support for 2021 SENATE BILL 243 - Reducing the Eligibility Threshold to Claim the Veterans and Surviving Spouses Property Tax Credit

Dear Senator Jacque:

My name is Michael Libby and I am a community member and disabled veteran who resides in your district in the great State of Wisconsin.

I am writing to you today to state my support for Senate Bill 243. As a disabled veteran, I hold dear to me my support network which includes family, friends, employers, community and state.

You may ask why I am sharing with you the following details. In all honesty, it is because many of the online websites on how to write to an elected official state that I should do so but I wonder what of my personal history would matter or make a difference. If nothing else, it is to show that we need your continued support.

I am a transplant to Wisconsin through my military service and moved here on the 22<sup>nd</sup> of November 1995 and since that date, been a proud and productive citizen. The events of September 11 2001 changed my life, as well as countless others, in ways that are incalculable. I re-entered military service post 9/11 and served for another 8 years. It was a call to arms but more importantly it was a call to duty. Like so many before me and many more after (my father, my son as examples), we answered this call and will continue to do so.

My nickname in Iraq was "Mortar Magnet" as I was wounded from one and near four other mortar strikes. That name was given to me by Charles "Chuck" Kiser of Cleveland Wisconsin who was killed 3 weeks later on the 24<sup>th</sup> of June 2005 alongside his good friend Stephen Martin from Rhinelander Wisconsin. Several others in my small unit of 50 were injured during our tour in Iraq. I also knew Amy Krueger from Kiel Wisconsin who was killed at Fort Hood and the Purple Heart I was awarded is currently with her.

What I am trying to highlight is that your veterans of the state of Wisconsin, are still giving. Still sacrificing and we are still fighting even long after coming back home to Wisconsin and our communities. Sometimes, after our time serving has passed and all is said and done, we carry scars. We shoulder a private burden that can be lifelong both physically and mentally.

It is with hope and anticipation that you and others recognize this and continue to set the example on how to care for their veteran service members.

I encourage you and our elected representatives, as part of a veterans broader support network, to support SB 243 for some of the following reasons:

- It would help bring peace of mind.
- Enhance the ability to take care of our families.
- Would put additional money into local communities.
- Reinvest back into our homes which for many, is a safe space or sanctuary.

Sincerely,

*Michael Libby*

Michael Libby  
2371 Mystic Meadow Dr.  
Kronenwetter, WI 54455



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

**David Wischer**  
*Department Commander*

**Paul Fisk**  
*Legislative Chair*

**Cathy Gorst**  
*Legislative Vice-Chair*

**Ed Cooper**  
*Legislative Committee Member*

**Nathan Bond**  
*Legislative Committee Member*

**Jerry Krofta**  
*Legislative Committee Member*

**Nicholas P. Lange**  
*Department Judge Advocate*

**Greg Eirich**  
*Department Executive Committee  
Liaison*

**Nathan Gear**  
*Department Adjutant*



## **THE AMERICAN LEGION, DEPARTMENT OF WISCONSIN**

2930 American Legion Dr,  
Portage, WI 53901  
608-745-1090  
info@wilegion.org  
wilegion.org

# **LEGION WISCONSIN LEGISLATIVE AGENDA**

**for the 2021-2022  
Legislative Session**





## **Support suicide prevention efforts**

It is estimated that 22 veterans commit suicide every day. Many do not avail themselves of the services provided by the Wisconsin Department of Veterans Affairs. In Wisconsin far too many children commit suicide each year. The American Legion, Department of Wisconsin supports all efforts to reduce suicide in Wisconsin.

## **Support legislation and programs that recognize veterans for their service**

Wisconsin is the only state that no longer recognizes Veterans Day with paid time off to honor those who served. Wisconsin has over 1,000 service members who are listed as Missing in Action; they need to be accounted for.

The American Legion Department of Wisconsin supports legislation to restore November 11th as a state holiday and to return the remains of Wisconsin service members listed as Missing in Action.

## **Support programs and legislation to achieve full employment of veterans**

Many veterans are either unemployed or under employed. Wisconsin needs to utilize the veteran's skills to achieve a robust, diverse, and sustainable economy. Legion Wisconsin supports all efforts to enable the full employment of Wisconsin veterans.

## **Support programs and legislation to provide improved access to health care for veterans and their families.**

Access to quality health care is difficult for veterans and their families in many parts of Wisconsin. The impact is especially felt by rural veterans, female veterans and veterans of color.

The American Legion, Department of Wisconsin supports efforts to improve access to health care for all veterans regardless of location.

## **Support our senior veterans**

Wisconsin has three Veteran Care Facilities to provide care for our senior veterans. They are located in Central Wisconsin (King), South east Wisconsin (Union Grove), and North west Wisconsin (Chippewa Falls). These facilities provide essential quality care for our senior veterans.

The American Legion, Department of Wisconsin supports the modernization of these facilities to maintain the high quality of care. The Department supports locating Additional facilities in those areas of the state which are under served.

## **Support benefits for Wisconsin veterans and their families**

Wisconsin provides some of the most generous benefits to its veterans found in the country. These benefits not only benefit the veteran families, but also their communities.

The American Legion, Department of Wisconsin not only supports current benefits but also supports providing benefits that are relevant to the newest generation of veterans.

## **Implement and oversee recent acts of the Legislature and the Administrative Code**

During the last Legislature there were several new laws that require revision of State Administrative Code.

The American Legion, Department of Wisconsin will work with the Legislature and the Administration to ensure proper implementation.

## **Support the families of active duty service members and veterans in Wisconsin**

The 2019-2020 Legislature began the process of providing new benefits to not only veterans but also to current members of the military community. They are addressing issues such as child support and child custody issues while deployed. Some families have found it difficult to find full employment due to the difficulty in transferring professional credentials.

The American Legion, Department of Wisconsin supports Legislation and Programs which provide education benefits to the children of service members and veterans residing in Wisconsin.





# Mission Impact



THE AMERICAN LEGION IS THE NATION'S LARGEST VETERANS SERVICE ORGANIZATION

**50,102 MEMBERS**

**CAMP AMERICAN LEGION HOSTS 1100+**



VETERANS AND THEIR FAMILIES EACH SEASON AT NO COST TO THEM

## LEGION WI SERVICE OFFICE

**22.6 MILLION** MONTHLY VETERAN COMPENSATION **EARNED BENEFITS RECEIVED ANNUALLY 393 MILLION**

**31,000+** VETERANS SERVED

**500 POSTS STATEWIDE**

**4,591** BLOOD DRIVE DONATIONS **VETERAN HOSPITAL VOLUNTEER HOURS TOTALING OVER 25.5k**



**OUR MISSION**  
“ To provide service to veterans, their families and their communities ”

**4<sup>th</sup>** largest Legion Baseball program in the country

Over 200 Teams with 3500+ players Each Season



**8,600+** YOUTH REACHED EACH YEAR THROUGH OUR PROGRAMS

- AL BASEBALL
- BADGER BOYS STATE
- ORATORICAL
- SCOUTING
- COUNTY YOUTH GOVERNMENT DAY
- JUNIOR SHOOTING SPORTS
- LAW ENFORCEMENT CAREER ACADEMY
- AMERICANISM AND GOVERNMENT TEST

**OVER \$34K IN SCHOLARSHIPS ANNUALLY**

**FOUNDED ON 4 PILLARS**  
VETERANS DEFENSE AMERICANISM YOUTH



The American Legion,  
Department of Wisconsin  
2930 American Legion Dr.  
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 service to veterans, their families and their communities.*

Mr. Chair and members of the Committee,

Thank you for holding this hearing on SB-243. I want to thank the authors and their staffs for the work they have put into this proposal.

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

*"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 2<sup>nd</sup> Inaugural Address continue to challenge us as both a state and nation. The American Legion accepted this challenge over a century. One of our four founding pillars is Veterans Affairs and Rehabilitation. This includes their families.

It is from this foundation that we come before you today in support of SB-243. 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 our 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 was heard in the last legislature. A question was raised by committee members in the Assembly concerning means testing. This is not only unacceptable, it does not comply with the uniformity clause of the Wisconsin Constitution. Some of our neighbors do have limits; however, they do not have our constitution.

A member of Post 216 in Lodi is a Viet Nam era veteran. He served in country in the mid to late 60's. Norm supported his family as a custodian in the local school system. His wife cared for children. He has diabetes, an agent orange presumptive disease. He also has stage four lung cancer. He was finally given a disability rating of 100%. This property tax credit would have made a difference earlier than it did if this was enacted previously. The Lodi School District is a property rich lower income district. This affected his property tax bill each year.

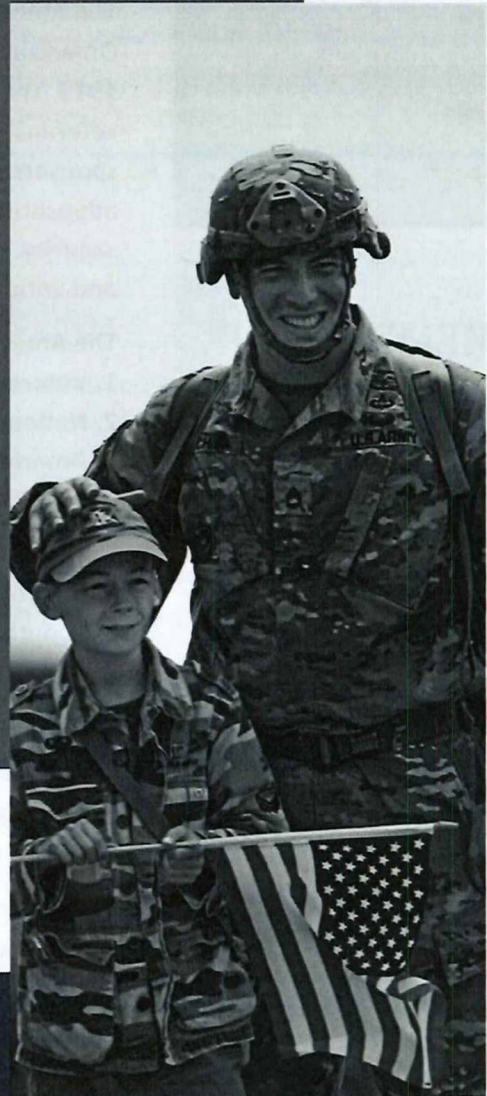
The veterans affected by this proposal reside in every legislative district in the state. The data is in your folder for FY 2019.

These individuals answered the call of the nation. They were willing to make the sacrifices asked of them and go where the nation sent them. It is now our responsibility to care for them. The state has many benefits to assist returning veterans rejoin society. Many of these are related to job skills and education. However, this is our opportunity to assist individuals survive. According to federal data, veterans earn less than non-veterans. Where does this leave our disabled veterans and female veterans who sacrificed so much?



# LEGION

WISCONSIN



## GENERAL SUMMARY ACTIVITY & MEMBERSHIP REPORT 2019/2020

**The American Legion, Department of Wisconsin**

info@wilegion.org  
www.wilegion.org

Tel: 608.745.1090  
PO Box 388; 2930 American Legion Drive; Portage, WI 53901





## MEMBERSHIP

Membership for The American Legion, Department of Wisconsin at the conclusion of the 2020 membership year stood at over 51,000 strong.

Activities of The American Legion for this report reflect the functional programs conducted by the **Department Headquarters, Veteran Service Office and Camp American Legion** as well as those carried out in local communities across Wisconsin by over **500 local posts**.

## FOUNDED ON FOUR PILLARS

The American Legion is a not-for-profit Veteran Service Organization (VSO) chartered and incorporated by Congress in 1919. The American Legion is the nation's largest wartime veterans' service organization, committed to **mentoring youth** and sponsorship of wholesome programs in our communities, **advocating Americanism** and honor, promoting **strong national security**, and continued **devotion to our fellow service-members and veterans**.

The American Legion was founded on four pillars:

- 1. Veterans Affairs & Rehabilitation**
- 2. National Security**
- 3. Americanism**
- 4. Children & Youth**

Each of these pillars encompasses a variety of programs that benefit our nation's veterans, its service members, their families, the youth of America and ordinary citizens. These programs make a difference in hundreds of thousands of lives each year.

***"In 2020, The American Legion, Department of Wisconsin stood at over 51,000 members strong; serving veterans, their families and their communities."***

## OPERATIONS

Day-to-day operations of the Department are overseen by the Department Adjutant who is a full-time employee reporting directly to The American Legion, Department of Wisconsin's Executive Committee. The Department Adjutant acts as the Executive Director / Chief of Operations with direct oversight of:

- ⇒ Fiscal Services, Administrative & Major Events Manager, Membership Coordinator, and (2) Program Coordinators.
- ⇒ 2020 Department Operations Budget: **\$3.2 Million Dollars**
  - This does not include any capital improvements
  - The American Legion, Department of Wisconsin is reliant upon membership and fundraising as our source of revenue



## VETERANS REHABILITATION PROGRAMS

### Camp American Legion, Lake Tomahawk

Camp American Legion has been operated by The American Legion, Department of Wisconsin **since 1925** in conjunction with the State of Wisconsin - Department of Natural Resources and the Wisconsin Department of Veterans Affairs. **Located on 300 acres of pristine lakefront property in Oneida County**, Camp American Legion is nestled within the heart of The American Legion State Forest. **Comprised of 19 cabins, a main lodge, a women quarters, recreational building, and main chapel** providing an ideal setting for veterans, those still serving and their families to rest, recover and reconnect in a safe place.

In 2018, The American Legion Family, along with other generous supporters of Camp American Legion, identified a need for **cabin dedicated to helping Gold Star Families who have endured unimaginable loss and hardship heal**. Funds for the American Legion Family Cabin have been raised and the cabin will be **available for families in the summer of 2021**.

Camp American Legion has and continues to serve and support patients of Veterans Administration hospitals, clinics; PTSD groups, long term care groups, community support programs, mental health intensive care management groups, spinal cord groups and more.

Camp has also built collaborative working relationships with many programs whose sole focus is **helping our "High-Risk, Suicide Ideation" veterans by creating supportive, "Battle Buddy" type programs** to help these veterans and their families heal in a Northwoods environment. Camp American Legion is taking an active role in stopping the high number of veterans and active duty military from taking their own lives.



*"Thank you for working so hard to make this an enjoyable experience. Without the chance to come to camp and engage with other veterans, I would likely continue to isolate."*

*– James, Veteran Camper*

### Camp Operations

Operated by a **Camp Director, 6 support staff and volunteers**.

**Free to veterans**, those still serving and their families.

Operational May through the end of September.

In 2019, hosted over **(25) specialized programs** to include:

- o Camp Serenity (helping families who lost a loved one in service heal).*
- o Woman Veterans Week*
- o Vietnam Veterans Week*
- o Korean Veterans Week*
- o Post 911 Veterans Week*
- o WI Army National Guard Suicide Prevention Week*
- o WI Army National Guard, Deployed Family Reintegration Week*

In 2019, over **1,100 Veterans, their families, caregivers and service providers served by Camp**.

2014 to 2018: Camp attendance increased by approximately 38%.

2014 to 2018: Camp operational budget increased 45%.

2019 Camp Operational budget is approximately **\$400,000, not including:**

- ⇒ Capital Improvement Plans
- ⇒ Infrastructural Improvement
- ⇒ Program Development



## Annual Events

The Department conducts an **annual Convention, Spring and Fall business meetings, annual Celebration of Freedom** and an annual **Midwinter Conference**. Each year a delegation of **Wisconsin Legionnaires** travels to **Washington DC** to lobby elected representatives on issues effecting **Wisconsin Veterans**. In addition, Wisconsin Legionnaires participate in the annual National Convention of The American Legion and various national workshops.

## VETERANS REHABILITATION PROGRAMS

### Veteran Service Office

The American Legion, Department of Wisconsin, Veterans Service Officer and seven support staff work tirelessly to assist veterans and their families with VA disability benefits, provide referrals, resources on education, employment, business, death benefits and other important topics. The Department **Service Office annual operating budget is approximately \$400,000.**

The economic impact of The American Legion, Dept. of WI, Service Office is extraordinary. In 2020 our Service Office performed over **31,000 client services totaling over 393 million dollars in earned benefits.** Resulting in a successful future for these Veterans and their families, while impacting their communities.

### Benefits include:

- Education
- Vocational Rehabilitation
- Burial
- Compensation
- Pension
- Death Pension
- Automobile Allowances
- Dependent Indemnity Compensation

We also assist veterans with **obtaining awards, decorations, as well as applying for discharge upgrades.**



*The American Legion, Department of WI, Veteran Service Office located at the VA Regional Office in Milwaukee, WI.*

***“Your Service Office is proud, knowing that veterans, war widows(ers) and orphans will receive their due benefits and possibly one day a college education because we were able to help.”***



### VA Hospital—Veteran Home Support/Volunteerism

The Department coordinates volunteer activities at US Department of Veterans Affairs and Wisconsin Department of Veterans Affairs facilities through the Department Hospital Committee.

The Department maintains **representatives at eight (8) VA and WDVA facilities, 14 VA Clinics, 4 Vet Centers, 1 Health Care Center and 1 Outstation facility, resulting in over 25,000 volunteer hours.** Department volunteers from the entire American Legion Family are very active at each of these facilities.



## Veteran Home Support/Volunteerism

In addition to volunteers on site to visit and assist patients, notable among activities are the following:

### Zablocki VAMC

### Milwaukee, Wisconsin

Poppy and Gift Shop maintained by The American Legion Auxiliary, Department of Wisconsin which hires disabled veterans and American Legion members to construct poppies for distribution. The Gift Shop provides hospitalized veterans who are bedridden with gifts to share with their family members during the holiday season.

### Tomah VAMC

### Tomah, Wisconsin

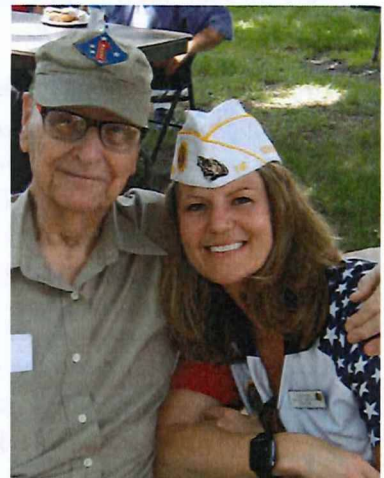
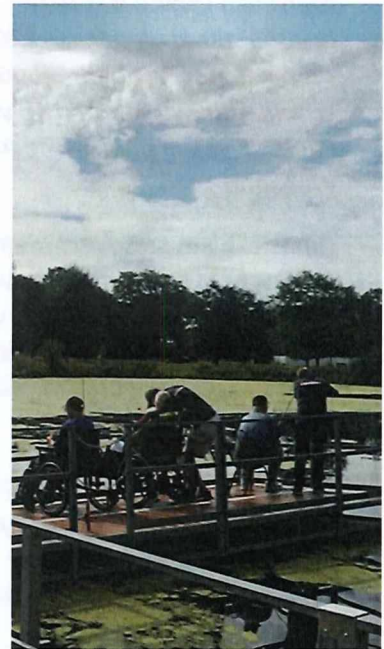
The Annual Fishing Derby was held on the Hospital grounds at the fishing pond constructed by The American Legion in 1959. Meal service were provided by the local American Legion Posts.

Coordination of visits by patients from Tomah VAMC Chemical Dependency Unit to Camp American Legion.

### Wisconsin Veterans Home King, Wisconsin

The Department of Wisconsin has sponsored "American Legion Day" at the Wisconsin Veterans Home at King on Father's Day since 1955. On Father's Day (2018) members of the King Veterans home were treated to lunch featuring barbeque chicken, potato salad and ice cream. Live music was provided as volunteers and staff at the facility assisted the residents who enjoyed the meal in a park like setting. The program featured Department Commander Frank Kostka as well as other American Legion District and Department officers from around the state to include representatives from "The American Legion Family" (Auxiliary, Sons of The American and Legion Riders). The Legion Riders Association of Wisconsin led the annual parade. Funding to support the activities was provided by The American Legion, Department of Wisconsin.

***"Receiving support from service organizations makes all the difference in going above and beyond to create a greater quality of life for veterans and their dependents! Often times budgets can be very restrictive, and it's the little things that only volunteer service organizations can give, that impact the quality of programs and the quality of life for those in a nursing home environment. Service Organizations truly make the magic happen!"***  
***- Former Veterans Home Employee***





## AMERICANISM & YOUTH PROGRAMS

### American Legion Baseball

In 2019, there were over **220 registered American Legion Baseball teams impacting over 3,500 youth**, ages 13-18, a **\$1,000 scholarship winner** and 48 youth selected to play at American Family Field as part of The American Legion Baseball All-Star Weekend.



### Americanism & Government Test

High School students are given the opportunity to receive recognition and scholarships by taking an **on-line test** comprised of **50 multiple choice**, true and false questions followed by an essay question of 300 words or less. **\$18,550 in scholarships awarded.**

### Badger Boys State (BBS)

Held annually at Ripon College, it is **a program to change a lifetime**, where over 850 high school students, between their junior and senior years, learn how our government system works by creating their own city, county and state level governments.



### County Youth Government Day

Held throughout the state to give students a practical study of how county government works.

### Oratorical Scholarship Contest

Helps high school students develop a deeper knowledge and appreciation for the U.S. Constitution. Winners are awarded scholarships at several levels throughout the competition. **State scholarships total \$14,900, with the winner competing at National for \$20,000-\$25,000 in scholarships.**



### Boy Scouts

Scout Posts throughout the state sponsor scouting programs. The Department annually awards a **\$1,000 Eagle Scout of the Year award, with a chance at a \$20,000 national scholarship.**



### Shooting Sports Program

A gun safety education and marksmanship program which encompasses the basic elements of safety, education, enjoyment and competition. This program awards **\$2,000 annual scholarships** at the department level **and \$12,000 annual scholarships** at the national level of the competition.

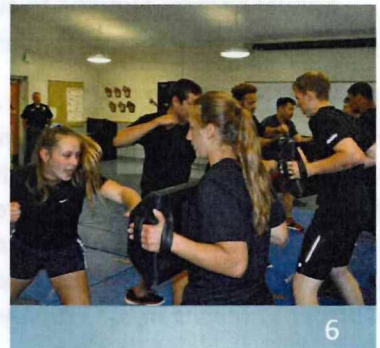
### Sons of The American Legion

Supports the aims and purposes of The American Legion. (See more on next page)

### Wisconsin American Legion Law Enforcement Academy

(WALLECA) - June 17-21, 2019, was held at the Wisconsin State Patrol Academy at Ft. McCoy impacting **32 junior HS students** from across the state of WI.

**"I loved the experience and will never forget it. The location, people, and activities made the whole experience like no other. The classes were very informative and I like that I had the opportunity to talk to so many people who work in the field. They gave me great advice from someone who lives and breathes the job." - WALLECA Cadet**





## The American Legion, Department of Wisconsin

The American Legion is focused on four primary missions; the **Care and Rehabilitation of our fellow Veterans**, promoting an **intellectual commitment to Americanism**, providing **wholesome activities for Children & Youth** and ensuring a **strong National Defense**.

This report, provided in accordance with 45.35 (3d) (b) WI Statutes, reflects The American Legion, Department of Wisconsin's efforts in achieving these goals.

Respectfully Submitted,

Legion Wisconsin Team

## NATIONAL SECURITY

Members of the American Legion Family throughout the state have **adopted Wisconsin National Guard units**, and work with the Family Readiness teams to make sure military families are taken care of here at home while their service members are deployed. **We believe that by taking care of the families, our heroes have one less worry on the battlefield** and are able to concentrate on their mission overseas knowing that we have their backs here at home.

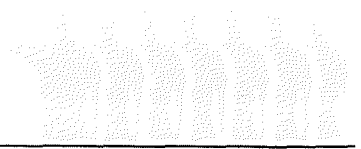
Our Son's of The American Legion's A.L.F. (*American Legion Family*) Program, **provides the children of deployed military families with a stuffed dog and a book at deployment ceremonies**. This program **brings comfort to children** while they are missing their deployed parent.



info@wilegion.org  
www.wilegion.org

Tel: 608.745.1090  
PO Box 388; 2930 American Legion Drive; Portage, WI 53901

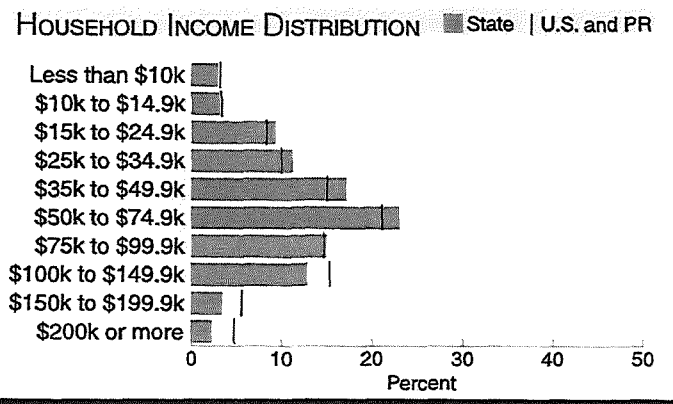
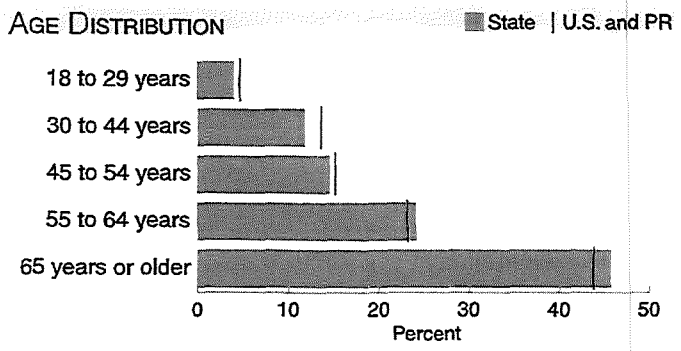
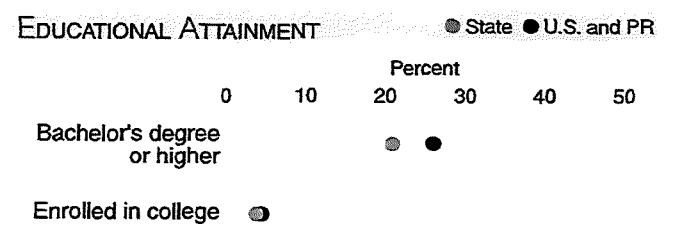
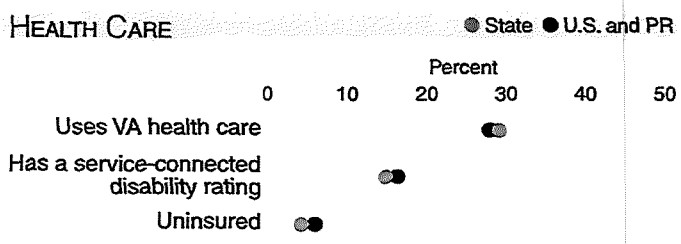
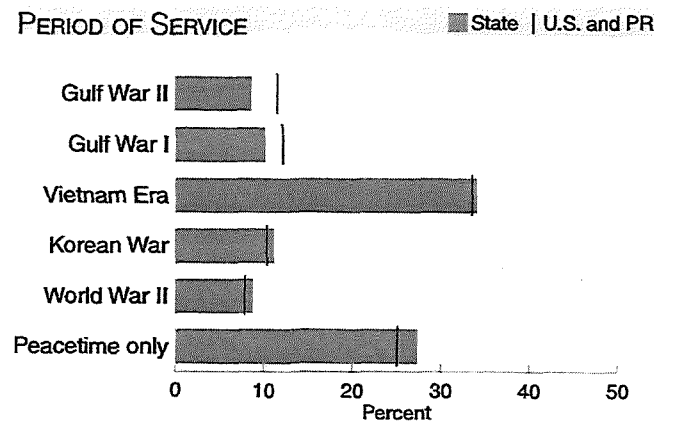
# Veteran Statistics | Wisconsin



1 Dot = 100 Veterans  
 • = Veterans Health Administration Facility

	Wisconsin	United States
<b>Veteran Population</b>	<b>408,870</b>	<b>21,369,602</b>
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





## 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

## 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**

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



## 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**

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

## **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.

## 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.





#### OFFICERS

Andy Miller, Dodge  
President

Rock Larson, Wood  
1<sup>st</sup> Vice President

Ali Nelson, Kenosha  
2<sup>nd</sup> Vice President

#### EXECUTIVE COMMITTEE

Doug Stubbe, Pierce, Past President  
Nathan Bond, Walworth, Legislative Chair  
Kris Bergh, Marquette, Treasurer  
Jesse Cuff, Waupaca, NE Rep.  
Kevin Johnson, Ozaukee, SE Rep.  
Phil Landgraf, St. Croix, NW Rep.  
Laura Moore, Crawford, SW Rep.  
Bruce Wilbur Jr, Menominee, TVSO Rep.  
Rebekka Cary, Columbia, Training Co-Chair  
Charles Weaver, Monroe, Training Co-Chair  
Tony Tyczynski, Sauk, Planning Chair

Reply to:  
Veterans Service Office  
P.O. Box 1005  
Elkhorn, WI 53121

May 25, 2021

### **Senate Bill 243 Relating to: reducing the eligibility threshold to claim the veterans and surviving-spouses property tax credit**

Chair Kooyenga and Members of the Senate Committee on Financial Institutions and Revenue, thank you for the opportunity to comment on Senate Bill 243 relating to reducing the eligibility threshold to claim the veterans and surviving spouses property tax credit. The County Veterans Service Officers Association of Wisconsin supports passage of this legislation.

Disabled veterans, because of their disabilities, have reduced earning potential. With that reduced earning potential often comes reduced retirement savings, to include contributions to 401K and social security. This bill would assist more disabled veterans with home ownership and the ability to stay in their homes.

Wisconsin is a leader in the nation in providing for our veterans. Currently, however, when it comes to property tax relief for our disabled veterans and their survivors, we are tied for last place with our neighboring states.

- Michigan - provides 100% property tax relief for veterans who are 100% disabled (Including IU).
- Minnesota - provides for 100% service-connected disabled (Including IU) up to \$300,000 of the market value of a home excluded from property tax. For 70% or greater or qualifying primary family caregivers of veterans with 70% or greater up to \$150,000 of market value of a home is excluded from property tax.
- Illinois provides for Veterans rated 70% or greater service-connected disabled are exempt from property tax. Rated 50-69% receive a \$5,000 reduction in the equalized assessed value of their home. Rated 30-49% receive a \$2,500 reduction in the equalized assessed value of their home.
- Iowa provides 100% property tax relief for veterans who are 100% disabled (Including IU). Provides a reduction of equalized assessed value of \$1,852 for most veterans and mobilized Guard & reserve forces.

If you have any questions or would like to discuss this or any other matter, please contact me at [nbond@co.walworth.wi.us](mailto:nbond@co.walworth.wi.us) or at (262) 741-4250.

Sincerely

Nathan M. Bond  
Legislative Committee Chair  
CVSO Association of Wisconsin