



## **EXEMPTION ELIGIBILITY:**

Title 11, Chapter 24, GCA

### **§ 24401.1. One Hundred Percent (100%) Disable Veterans, Surviving Spouse, and Legal Guardians Exemption.**

**(Applicant that qualify under the above section, must obtain a letter of VA Benefit Information from the Department of Veterans Affairs office, located in Tiyan, telephone number is 648-0090)**

Real Property owned and occupied as a residence by a person who is rated by the U.S. Department of Veterans Affairs (USDVA) as one hundred percent (100%) disabled or individually unemployable due to injuries received while on duty with the Armed Forces of the United States, surviving spouse, as defined in § 67101(e) of Chapter 67, Title 10GCA, and legal guardian, as defined in §67101(g) of Chapter 67, Title 10 GCA, provided:

- (a) that the Veteran is determined by the USDVA to be one hundred percent (100%) disabled or individually unemployable due to military service-connected injuries;
- (b) that the residential exemption *shall* be granted only as long as the Veteran claiming exemption remains one hundred percent (100%) disabled or individually unemployable, the surviving spouse is not remarried, and the legal guardian is lawfully vested with the power;
- (c) that the exemption *shall not* be allowed on more than one (1) residence for any one (1) person;
- (d) that a person living on the premises, a portion of which is used for commercial purposes, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a residence. This exemption shall not apply to any structure, including the land thereunder, which is used for commercial purposes.

### **§ 24401.2 Gold Star Spouses and Parents Exemption.**

Real property owned and occupied by a Gold Star Spouse or parent (s), who are eligible pursuant to §7120.3(b) of Chapter 7, Title 16 GCA, who continues to own and occupy the premises as a residence, provided:

- (a) that the exemption *shall not* be allowed on more than one (1) residence for the Gold Star spouse or parent;
- (b) that a person living on the premises, a portion of which is used for commercial, *shall not* be entitled to an exemption with respect to such portion, but *shall* be entitled to an exemption with respect to the portion used exclusively as a home; and further provided, that this exemption shall not apply to any structure, including the land thereunder, which is used exclusively for commercial purposes.

**For the purpose of the above-stated Sections, the word “residence” includes (1) the entire homestead when it is occupied by the eligible individual(s); (2) residences where individuals sublets not more than one (1) room to a tenant; or (3) premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to January 1 of the preceding tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.**