

# PROPERTY TAX EXEMPTIONS

*\*CPI Adjusted*

*\*\*Can designate exemption to Veterans' Homes*

## **ANY Surviving Spouses**

*NRS 361.080*

Up to \$1,000\*

### **QUALIFICATIONS:**

*NRS 361.080(3)*

- Resident of NV
- Not remarried

To ensure equal opportunities for veterans who do not own property in NV qualify for the exemptions under .090 & .091, existing law permits these property tax exemptions, instead, to be taken as **VEHICLE TAX EXEMPTIONS**

### **SECTIONS 3 & 4: Conforming Changes**

*NRS 371.103 – Non-Disabled Veterans*

*NRS 371.104 – Disabled Veterans*

## **Non-Disabled Veterans\*\***

*NRS 361.090*

Up to \$2,000\*

### **QUALIFICATIONS**

*NRS 361.090(1)(a-c)*

- Resident of NV
  - Served at least 90-days active duty in times of war
  - Served active duty in carrying out authorization granted to President
  - Served active duty in campaign where a medal has been authorized
- \*\*\*Excludes Dishonorable Discharges\*\*\**

## **AB295**

### **SECTION 1: Surviving Spouses of Non-Disabled Veterans**

*NRS 361.091(1) & (7)(a-d) & (8)*

- *Surviving spouse of qualified non-disabled veteran*
- *Married to/living with vet for 5 years prior to death*
  - *Veteran was/would have been eligible*
  - *Not remarried*
  - *Resident of NV*

### **LIMITATIONS**

Cannot claim both .090 & .080 exemptions

## **Disabled Veterans\*\***

*NRS 361.091*

60-79%: \$10,000\*

80-99%: \$15,000\*

100%: \$20,000\*

### **QUALIFICATIONS**

*NRS 361.091(3)*

- Residents of NV
  - Permanent service-connected disability
- \*\*\*Excludes Dishonorable Discharges\*\*\**

### **LIMITATIONS**

Cannot collect both .091 & .090 exemptions

### **Surviving Spouses of Disabled Veterans**

*NRS 361.091(6)(a-d)*

- *Married to & living with vet for 5 years prior to death*
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### **SECTION 2: Clarification**

Can claim as surviving spouse under .091 & as a qualifying veteran under .090

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## **Surviving Spouses of Disabled Veterans**

*NRS 361.091(6)(a-d)*

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*NRS 361.091(1) & (7)(a-d) & (8)*

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