



COUNTY OF LEHIGH
Department of Administration
Office of Veterans Affairs

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DISABLED VETERANS' REAL ESTATE TAX EXEMPTION PROGRAM

Eligibility

1. Honorable Service in the U.S. military
2. Veteran must have wartime service
 - a. World War II - December 7, 1941 – December 31, 1946
 - b. Korean Conflict - June 27, 1950 – January 31, 1955
 - c. Vietnam Era - August 5, 1964 (February 28, 1961 for veterans who served “in country” before August 5, 1964) - through May 7, 1975
 - d. Gulf War - August 2, 1990 – through a future date to be set by law or Presidential Proclamation
3. Must be a resident of the Commonwealth
4. Must have a total or 100% permanent service-connected disability rating by the U.S. Department of Veterans Affairs or as the result of military service the veteran is blind or paraplegic or has sustained the loss of two or more limbs
5. Must occupy the real estate as his/her principal dwelling
6. Property must be deeded in veteran's name, veteran and spouse names, or as an estate in the entirety. (**Need Copy of Deed**)
7. Annual income (including VA compensation, VA lump-sum retro payment, and any other tax-free income) cannot exceed \$88,607

Documents needed to apply

1. DD-214 or Report of Separation showing wartime service
2. Property deed
3. **VA Rating Decision letter showing 100% permanent and total disability**
4. Latest 1040 Federal Income Tax Return including all W2's, schedules, and 1099's (INT, DIV, etc.) (if required to file)
5. VA Compensation Letter (proof of monthly income) for the tax year
6. Amount of VA or any other lump-sum payment for the tax year
7. Social Security benefit statement (SSA-1099)
8. Proof of all other income for the tax year

*Lehigh County Government Center
17 South Seventh Street,
Allentown, Pennsylvania 18101-2401
Phone: 610-782-3295
Fax: 610-820-2026*

9. Surviving Spouse Applications Only
 - a. Veteran's death certificate (surviving spouse application only)
 - b. Marriage Certificate

Notes

1. Application must be made through the County Veterans Affairs office in which you reside. Contact your county office to schedule an appoint only after gathering all of the above required documentation
2. Upon the death of a qualified veteran, tax exemption may pass on to the unmarried surviving spouse if financial need can be shown. A new application is required
3. Veteran must prove financial need if their annual income exceeds \$88,607. Contact your county veterans affairs office for details
4. You are not considered to be exempt from taxes due at the time of application. You are considered to be tax exempt only upon receipt of an approval letter from the Pennsylvania Department of Military and Veterans Affairs which can take up to six months to receive. Check with each taxing authority regarding their procedures.
5. Tax exemption is valid for five years. Renewals must be submitted.