



COUNTY OF LEHIGH
Department of Administration
Office of Veterans Affairs

DISABLED VETERANS' REAL ESTATE TAX EXEMPTION PROGRAM (RETX)

- **You must contact your county office to schedule an appoint only after reviewing the eligibility requirements and gathering all of the required documentation. We do not accept walk-ins.**
- **Please DO NOT drop off, mail, or email any documents unless explicitly told to do so.**

Eligibility

1. Honorable Service in the U.S. military as shown on Veteran's DD-214
2. Veteran must have wartime service
 - World War I (April 6, 1917—November 11, 1918)
 - World War II (December 7, 1941—December 31, 1946)
 - Korean conflict (June 27, 1950—January 31, 1955)
 - Vietnam era (November 1, 1955—May 7, 1975 for Veterans who served in the Republic of Vietnam during that period; otherwise August 5, 1964—May 7, 1975)
 - 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.
7. Annual income (including VA compensation, VA lump-sum retro payment, and any other tax-free income) cannot exceed \$95,279.

Documents needed to apply.

NOTE: You must bring ALL applicable documents to your scheduled appointment. Required financial documents include those of the spouse, if applicable

1. DD-214 or Report of Separation showing wartime service
2. Marriage Certificate, if applicable
3. Property deed – see #6 above

*Lehigh County Government Center
17 South Seventh Street,
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Phone: 610-782-3295
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4. **VA Rating Decision letter showing 100% permanent and total disability**
5. Latest 1040 Federal Income Tax Return including all schedules, W2's, and 1099's (INT, DIV, etc.) for Veteran and spouse. (if required to file)
6. VA Compensation Letter (proof of monthly income) for the tax year
7. Amount of VA or any other lump-sum payment for the tax year
8. Social Security benefit statement (SSA-1099) for Veteran and spouse
9. Proof of all other income for the tax year for Veteran and spouse
10. Veteran's death certificate for surviving spouse applications

Notes

1. Application must be made through the County Veterans Affairs office in which you reside.
2. If you move to another property within Pennsylvania a new application is required.
3. 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.
4. Veteran must prove financial need if their annual income exceeds \$\$95,279. Contact your county veterans affairs office for details.
5. 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 to remove you from the rolls.
6. Tax exemption is valid for five years. Renewals must be submitted through your county Veterans Affairs office or the property will be placed back on the tax rolls.
7. Authority and procedures for the Veterans Real Estate Tax Exemption program can be found at 51 Pa.C.S. §1704 and 43 Pa.Code.

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