



Governor's Advisory Council for Exceptional Citizens (GACEC)
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MEMORANDUM

DATE: February 26, 2020

TO: The Honorable Members of the Delaware General Assembly

FROM: Ann C. Fisher, Chairperson
GACEC

RE: **House Bill No. 265 Tax Exemptions for Veterans with Disabilities**

The Governor's Advisory Council for Exceptional Citizens (GACEC) has reviewed **House Bill No. 265** which will exempt qualified veterans from county property taxes and local school taxes. The GACEC **endorses** this proposed legislation and would like to offer one suggestion.

In order to receive the exemption, the veteran must either be 100% disabled according to the Veterans Administration (VA) scheduled ratings table or be totally disabled based upon individual unemployability (IU) (§8157(a)). To be assigned a scheduled 100% rating, the veteran must have one service-connected condition that meets the 100% rating criteria specified for that condition, or the veteran must have multiple service-connected disabilities whose individual disability ratings combine to 100%. If the veteran has a 100% service connected disability, he or she meets the disabled qualification of this bill.

Council notes that this legislation would expand current exemptions to exempt all school and property taxes for qualified disabled veterans. Council would suggest that it would be preferable if the bill also included an exemption for the surviving spouse of the disabled veteran.

This bill recognizes the service and dedication of those individuals who were severely disabled in the service of their country and is an admirable attempt by the legislature to assist them.

Thank you for your time and consideration of our endorsement and suggestion for an amendment. Please feel free to contact me or Wendy Strauss at the GACEC office should you have any questions.