

## **Disabled veterans may be exempt from all state taxes on their homestead and personal property.**

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§ 26-3-306. Disabled veterans, surviving spouses, and minor dependent children – Definition.

(a) (1) (i) A disabled veteran who has been awarded special monthly compensation by the Department of Veterans Affairs for the loss of, or the loss of use of, one (1) or more limbs, for total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total and permanent disability shall be exempt from payment of all state taxes on the homestead and personal property owed by the disabled veteran.

Upon the death of a disabled veteran who qualifies for and receives the exemption as provided above, the section also extends this exemption to the surviving spouse and minor dependent children providing that the spouse remains unmarried. Furthermore, such spouse and minor children shall also be exempt if the member is killed while within the scope of their military duties or who is declared missing in action.

**Please contact your local county assessor's office** to learn more or to apply for the exemption.

## **Persons disabled or sixty-five years of age or older may be eligible for property tax relief on eligible homesteads.**

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§ 26-26-1124 provides that a person who is disabled or sixty-five years or older who requests and receives the exemption from the county assessor shall be assessed based on the lower of: assessed value on the person's sixty-fifth birthday, assessed value on the date the person became disabled, assessed value on January 1, 2001, or a later assessed value. This assessment shall freeze unless substantial improvements are made to the homestead or ownership changes.

**Please contact your local county assessor's office** to learn more or to apply for the assessment freeze.

## **\$425 tax credit available for all homestead owners per § 26-26-1118.**

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Property owners must register with the county assessor their proof of eligibility for the homestead tax credit. A homestead is defined as the person's principal place of residence. The county assessor makes the determination whether the homestead credit is available for the property.

**Please contact your local county assessor office** to apply.

## **Delinquent real estate taxes in Arkansas.**

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Personal and real property taxes in Arkansas are due on October 15<sup>th</sup> of each year. Real estate taxes that are not paid in a timely manner to the appropriate county collector are forwarded to the Commissioner of State Lands (COSL) office for collection.

### **Redemption and Auction...**

The COSL attempts to collect the delinquent taxes from the owners/interested parties either through redemption or public auction. If after two years properties have not been redeemed by the owner/interested party, the COSL shall offer them up at public auction. If properties are not sold at public auction, they may then be purchased through the post-auction sale process or may be donated to qualifying entities.

**Please contact the Commissioner of State Lands office** at 501-324-9422 to inquire about delinquent properties. You may also visit our website, **[www.cosl.org](http://www.cosl.org)**, to look up parcels or to view a list of upcoming auctions.

### **Donation...**

There are two ways properties can be donated, either through the Urban Homestead Program or to a public entity.

The Urban Homestead Program, as set out in § 20-80-401-411, is aimed at development of



low-income housing. To qualify for this type of donation you must be a housing authority, community development agency/corporation, local initiative support corporation or other community organization classified as a 501(c)(3) nonprofit. If the property is located within a city or incorporated town, the applicant must also seek approval from them before the COSL will donate the land. Once a home is complete the applicant may sell, lease or grant it to an eligible person.

§ 22-6-501 sets the requirements for the COSL to donate lands to a state department or agency, a state institution, or a county, city or school district. Applicants must state what they plan to use the land for and how long. They must also designate a division or department to maintain the property. The COSL may add restrictive clauses to the deed including actions to be taken if there is a change of use or discontinued use of the property.

**Please contact the Commissioner of State Lands office** at 501-324-9422 to inquire about donations.

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### Important Dates to Remember

**May 31** of each year - Assess your personal property with your county tax assessor

**October 15** of each year - Personal and Real Estate taxes are due to your county tax collector

### For more assistance

Arkansas Department of Veterans Affairs  
[www.veterans.arkansas.gov](http://www.veterans.arkansas.gov)  
501-683-2382

Arkansas Senate  
[www.arkansas.gov/senate](http://www.arkansas.gov/senate)  
501-682-6107

Arkansas House of Representatives  
[www.arkansashouse.org](http://www.arkansashouse.org)  
501-682-7771

Senator John Boozman  
501-372-7153 (Little Rock office)

Senator Tom Cotton  
501-223-9128 (Little Rock office)

Congressman Rick Crawford (1st)  
870-933-6223 (Jonesboro office)

Congressman French Hill (2nd)  
501-324-5941 (Little Rock office)

Congressman Steve Womack (3rd)  
479-464-0446 (Rogers office)

Congressman Bruce Westerman (4th)  
501-609-9796 (Hot Springs office)

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Little Rock, AR 72201-1003  
[www.cosl.org](http://www.cosl.org) 501-324-9422

# Veterans Guide to Property Taxes in Arkansas



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