WEST VIRGINIA TAX DIVISION

TSD 455
Disabled Veteran Real Property Tax Credit

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Beginning January 1, 2024, taxpayers are eligible to claim a Disabled Veteran Real Property Tax Credit. The first opportunity to claim this credit will be on a 2024 WV income tax return, filed in 2025, for all timely paid property taxes made on qualifying real property in the 2024 calendar year. The same rules will apply for all following years.

Who Qualifies?
Disabled Veteran Homeowners

What Qualifies?
Residential Homesteads

To ensure that you qualify for the Disabled Veteran Real Property Tax Credit, you will have to pay your real property taxes timely. That means the first half of the assessment must be paid before October 1 and the second half before April 1. Location and contact information on your County Assessor can be found at tax.wv.gov.

Only eligible veterans who are owners of a homestead which is used or occupied exclusively for residential purposes may claim the Disabled Veteran Real Property Tax Credit. The credit is only available for the actual tax paid. Taxpayers will be required to file a West Virginia Personal Income Tax Return in order to claim this credit. Along with the return, taxpayers will need to submit a copy of their receipt(s) for the property tax amount paid along with a copy of their Disability Rating letter from the Department of Veterans Affairs.

Taxpayers claiming the Disabled Veteran Real Property Tax Credit (DVRPTC) are not eligible to take the Senior Citizen Tax Credit (SCTC) or Homestead Excess Property Tax Credit (HEPTC). While taxpayers are permitted to take the SCTC and HEPTC together after the SCTC has been factored out of your HEPTC amount, the DVRPTC takes precedence over both those credits and must be taken alone.

Disabled Veteran Homeowners	Honorably discharged veterans from *any* branch of the U.S Armed Services who are considered 90-100% disabled by the Department of Veterans Affairs. For more information on your benefits status or discharge records, visit www.va.gov.
Residential Homesteads	A single family residential house, including a mobile or manufactured or modular home, and the land surrounding such structure; or a mobile or manufactured or modular home regardless of whether the land upon which such mobile or manufactured or modular home is situated is owned or leased. **To be a residential homestead, the property must also have been used or occupied by the owner for at least 6 months**

With the passage of HB 125 in the 1st Special Session, taxpayers will not be penalized if they pay the second half of their ticket in 2023 because it is still considered due in 2024 and therefore timely paid.

For more information, you can:
- **Call** a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov