



Disabled American Veterans



[Click here to view Arkansas Veteran's Affairs and ALL State Benefits](#)

Do I Qualify?

If you are a 100% service-connected disabled veteran, unemployable or the unmarried widow, you may qualify for a **real estate/personal property tax exemption**.

Arkansas Statute 26-3-306 provides tax exemption for homestead and personal property owned by the disabled veteran and, with restrictions, the surviving spouse and minor dependent children for residents of Arkansas. A disabled veteran who has been awarded special monthly compensation by the Department of Veteran Affairs for the loss of, or the loss of use of one or more limbs, for total blindness in one or both eyes, or for service-connected 100% total and permanent disability shall be exempt from all state taxes on the homestead and personal property owned by the disabled veteran.

The Veteran/Widow must be on Personal Property Assessment and Title

The Veteran/Widow must be listed as owner on the real estate property.

Beginning in the 2026 assessment year, homestead property solely owned by the Disabled Veteran/Widow through an LLC or Trust (Revocable/Irrevocable) qualifies for exemption.

The Veteran/Widow should submit Summary of Benefits letter to their Mortgage company

The Veteran/Widow is not eligible for the Amendment 79 Homestead Credit or Over 65 Freeze as long as they are receiving the DAV Exemption.

The Widow of a Disabled Veteran should remain unmarried, or a subsequent marriage terminated to receive the exemption.

How Do I Establish Exemption if Qualified?

To establish exemption, provide a copy of your Summary of Benefits letter to the Pulaski County Treasurer's Office. If it does not document your total and permanent date, include a copy of your Rating Decision Form that lists that date.

This Summary of Benefits letter is mailed out by the US Department of Veterans Affairs in January of each year. If this letter is not received by March 1st, call 1-800-827-1000 or visit Fort Roots Building 65, North Little Rock, AR.

The **Veteran** must have:

Summary of Benefits Letter

Proof of Eligibility Date such as Rating Decision Form

The **Widow** must have:

[Summary of Benefits Letter](#) (click to download sample letter)

[Rating Decision Form or Proof of Eligibility Date](#)

[Surviving Spouse Affidavit](#) (click to download affidavit)

*we can help you get your letter if needed
you can call, email or come by
and fill out a form. If you
need one mailed to, send it back
to us, we can
do that as well.*

Turn In The Required Documents by:

Mail:

Pulaski County Treasurer
Attn: DAV Specialist
PO Box 430
Little Rock, AR 72203

What Else Should I Know?

Act 876 of 2025 amended the statute to require the Summary of Benefits letter be submitted only **one** time to establish eligibility.

The act requires notice be sent to the County Collector of any changes in status by which the Veteran/Widow may no longer qualify for the exemption.

Examples of changes that could affect eligibility:

Losing Total and Permanent status

Change in Marital status

Relocates to another County or State

Bought/Sold home

Family member provides Notice of Death.

In the event an erroneous exemption is granted, the County Collector shall remove the exemption and may levy up to 3 years of property taxes to the taxpayer, including any applicable penalties and interest

Summary of Benefits letter is a "multi-purpose" letter. Not every Veteran who receives the letter is entitled to the DAV exemption for their Pulaski County Personal/Real Estate taxes.

If you are moving to another county or state from Pulaski County, please contact this office and the Department of Veterans Affairs.

If you are moving into Pulaski County from another Arkansas County, you will need to submit your Summary of Benefits letter to us and notify the prior county.

If you are selling or purchasing a homestead, you must furnish our office with the settlement documents. The taxes will be prorated for the time of ownership. You must be occupying the home to qualify for the tax exemption.

Rental property, special improvement taxes, city liens, sanitation, timber, and land only do not qualify for exemption.

Since Personal/Real estate taxes are considered "voluntarily" paid, this office is unable to refund for previous years of DAV eligibility if the letter was not turned into us.

Any person violating or attempting to secure benefits under the provision of this section to which he is not entitled shall be guilty of a violation and upon conviction shall be fined in any sum not less than \$100 nor more than \$1000

Any other questions? Email our DAV Specialist using the form below or call 501-340-8965

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