

TESTIMONY OF THEODORE B. BRUNER—S.B. 43
Homestead Exemption for Disabled Veteran Surviving Spouse

This written testimony is submitted on behalf of the Ohio State Association of Veterans Service Commissioners (OSACVSC), by Theodore B. Bruner, President.

Mr. Bruner is a resident of Darke County, Ohio and a former member of the Darke County Veterans Service Commission. Mr. Bruner is a retired deputy sheriff of the Darke County Sheriff's Office and currently serves as the Director of Human Resources with Spirit Emergency Medical Services. Mr. Bruner served in the United States Army from 1986 to 1991, and was previously Sergeant-at-Arms for the OSAVSC.

The OSACVSC strongly advocates for the passage of Senate Bill 43 expanding the legal definition of a surviving spouse of a veteran seeking the homestead tax exemption to also include those spouses where the veteran had begun the process of applying for the homestead tax exemption but died before a determination of total disability had been made by the U.S. Department of Veterans Affairs.

SB 43 would correct the situation that arises under current law when the surviving spouse of a veteran, through no fault of their own, is deemed ineligible for the disabled veteran homestead tax exemption because the U.S.V.A. had not yet completed its determination of whether the veteran was totally disabled before death. At the present time, the spirit of the law which originally created this tax exemption is defeated by the mere fact that an application for the exemption has not made it through the V.A. process before the veteran's passing.

The surviving spouse of a disabled veteran is no less worthy of the benefit of the homestead tax exemption where a meritorious application for total disability is made prior to the veteran's death but is not complete before their passing. These spouses should continue to be eligible after the veteran has passed provided the V.A. disability benefit application has been filed prior to their death, and results in a determination of total disability.

Recognition of the service of the disabled veteran and care for their surviving spouse are the central concerns fueling this legislation. This bill, if enacted, would avoid the inadvertent penalty currently imposed on the spouses of those veterans whose untimely passing deprives them of the homestead tax exemption.

We advocate passage of this legislation and thank you for allowing us to be heard on this important matter.