



CITY OF SAINT LOUIS  
OFFICE OF THE ASSESSOR

Francis Slay  
MAYOR

Freddie L. Dunlap  
ASSESSOR

114-120 CITY HALL  
ST. LOUIS, MO 63103

**EXEMPTIONS OF HOMESTEADS OF FORMER POWs - INSTRUCTIONS**

In the November 2, 2010 election, the Missouri voters passed House Joint Resolution 15. The measure amends Article X, Section 6 of the Missouri Constitution to read, in pertinent part:

“All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, **and all real property used as a homestead as defined by law of any citizen of this state who is a former prisoner of war, as defined by law, and who has total service-connected disability**, shall be exempt from taxation.” (New language in bold type)

To qualify, the applicant for such an exemption must 1) be a former prisoner of war AND 2) a veteran of any branch of the armed forces of the United States or this state who became one hundred percent disabled as a result of his or her military service, AND 3) must own and occupy the homestead as a primary residence.

The applicant should provide the assessor with the following evidence:

1. Documents or sworn affirmation that the applicant occupies the homestead as his or her primary residence.
2. A letter from the United States Government or United States Department of Veterans Affairs as proof of service-connected total disability;

**AND**

3. (a) Form DD214 (Discharge Certificate) showing Ex-prisoner of war status;

**OR**

(b) A letter from the military personnel records center, AKA National Archives and Records Administration (NARA) or the United States Department of Veteran Affairs indicating that the applicant is a former prisoner of war.

The exemption applies only to real property – not to personal property.

The exemption does not extend to surviving spouses of qualifying former POWs.

The exemption does not apply to those who are 100% disabled veterans who have not been POWs.