

DISABLED VETERAN PROPERTY TAX EXEMPTIONS (SDCL 10-4-40 & 41)

The State of South Dakota has passed legislation to give a property tax relief to certain Veterans. We understand the sacrifice they have given to their country.

WHAT THE PROGRAM DOES

For those eligible disabled veterans or the surviving spouse of the disabled veteran, \$100,000 of the full and true value of the dwelling, or portion thereof, will be exempt from property taxes.

Dwelling is defined as the property that is classified as owner-occupied. This would include the house, the garage, whether attached or unattached, and the parcel(s) of land for the property.

HOW TO APPLY

Initial application must be made on or before November 1 to the county Director of Equalization in the county where the property is located.

The application on or before November 1, is for the following assessment year, taxes payable the following year. (Application by November 1, 2010 is for the 2011 assessment year, property taxes payable in 2012)

Once the property is classified for this exemption, it will keep the exemption, unless the property is transferred, the veteran (or surviving spouse) no longer occupies the dwelling, or the property has a change in use.

The applicant must show proof of their eligibility.

All applicants must provide proof of their eligibility for this exemption. Such proof can be obtained by calling the Sioux Falls VA Regional Office at 1-800-827-1000 and asking them to send you a statement verifying that you are permanently and totally disabled from service connected disability(ies).

Questions on this program may be directed to your local Veterans Service Officer, your local Director of Equalization or the Division of Property and Special Taxes in Pierre.