

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 qualified disabled Veterans. We understand the sacrifice they have made to their country.

WHAT THE PROGRAM DOES

The 2024 legislative session has amended the Disabled Veterans Exemption program for those eligible disabled veterans or the surviving spouse of the disabled veteran, to \$200,000 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 un-attached, and the parcel(s) of land for the property. No other buildings, nor anything that is classified as AG will qualify.

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 1st of the current year is for the following assessment year, for taxes payable the following year. *Example:* Application by November 1, 2025, is for the 2026 assessment year, property taxes payable in 2027.

Once the property is classified for this exemption, it will keep the exemption and you do not need to apply again, 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.