

SD DEPARTMENT OF REVENUE

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Property Tax Breaks Available for South Dakota Paraplegics

PIERRE, S.D. - Eligible paraplegics in South Dakota can get a break on property taxes through two programs offered by the Property and Special Taxes Division of the Department of Revenue.

Applications for the Property Tax Reduction for Paraplegics Program and the Property Tax Exemption for Paraplegic Veterans Program are now available.

Under the Property Tax Reduction for Paraplegics Program, qualified applicants can have their property taxes reduced on a graduated scale, based on their incomes.

The Property Tax Exemption for Paraplegic Veterans Program completely exempts a qualified individual's property from taxes. There are no income limits for this program, and the accident or injury causing the paraplegia does not have to be related to the veteran's military service.

For both programs, paraplegics are defined as those with the loss of both legs or loss of use of both legs. Unremarried widows or widowers of paraplegics also qualify for the programs.

Property that will receive a break on taxes is defined as a house, garage, and the lot upon which they are located – or one acre – whichever is less. The property must also be specifically designed for wheelchair use within the structure.

Paraplegics may apply each year with their county treasurer for either program. Applications are available at county courthouses, from the Department of Revenue's Property and Special Taxes Division, or from the Department's Web site at <http://www.state.sd.us/drr2/forms/propertytaxforms.htm> (see form PT-46A or PT-46B).

For more information, call the Department's toll-free helpline at 1-800-829-9188 and ask for the Division of Property and Special Taxes.