For More Information
Contact the
South Dakota
Department of Revenue -
Property Tax Division
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1-800-829-9188

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South Dakota Department of Revenue

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Property Tax Reduction for Paraplegics

Property Tax Exemption for Paraplegic Veterans

Tax Help That Works!

Find tax answers

toll-free at **1-800-829-9188**

E-mail: **proptaxin@state.sd.us**

Website: **http://dor.sd.gov**

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Definitions

Paraplegic
Defined as an individual with the loss, or loss of use, of both legs.

Property
Defined as the house, garage and the lot upon which it sits, or one acre, whichever is less.

Income
"Income" is your federal adjusted gross income plus any other income not included in that figure (including Social Security payments.)

Other Reduction Programs

Sales and Property Tax Refund for Senior & Disabled Citizens

Assessment Freeze for the Elderly and Disabled

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Property Tax Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Disabled Veteran Exemption

For more information on any of these programs, log onto the web at http://dor.sd.gov or call toll-free at 1-800-829-9188

Our Department and state officials understand that many elderly and disabled South Dakotans live on fixed incomes and may have difficulty meeting their tax obligations. This brochure explains how the Property Tax Reduction for Paraplegics and Property Tax Exemption for Paraplegic Veterans programs work, what eligibility requirements must be met and how to apply.

Secretary, Andy Gerlach

What the Program Does

The **Reduction Program** is operated using a graduated income scale on income earned in the previous year. Table 1.1 - 1.2 Outline the income guidelines for the Reduction Program.

The **Exemption Program** exempts a veteran's property from all property taxes. The injury to the applicant does not have to be service related in order to qualify for the program. Widows and widowers of veterans are also eligible for the Exemption Program.

Income Limits

The **Reduction Program** is operated using a graduated income scale on income earned in the previous calendar year. "Income" is your federal adjusted gross income plus any other income (including Social Security payments) The reduction of your taxes is on a graduated scale based on income.

Table 1.1 - Single-Member Household Property Tax Reduction Table

If household income is more than:	but not more than:	Property Tax Reduction
$0	$11,670	100%
$11,670	$12,670	75%
$12,670	$13,670	50%
$13,670	$14,670	25%
$14,670		0%

Table 1.2 - Multi-Member Household Property Tax Reduction Table

If household income is more than:	but not more than:	Property Tax Reduction
$0	$15,730	100%
$15,730	$16,730	75%
$16,730	$17,730	50%
$17,730	$18,730	25%
$18,730		0%

The income limits for the **Reduction Program** are outlined in the tables 1.1 - 1.2. There are no income limits for the **Exemption Program.**

Eligibility

Individuals applying for either program must own and occupy property that is specifically designed for wheelchair use within the structure.

The **Reduction Program** requires that the paraplegic applicant must own or occupy their property, or the unremarried widow / widower of such paraplegic.

The **Exemption Program** requires the veteran applicant to own the property that they are seeking an exemption of property taxes. The injury to the applicant does not have to be service related in order to qualify for the program.

To Apply

Applications must be submitted to your county assessor on an annual basis. Applications are available beginning in January at the county courthouse or from the Division of Property and Special Taxes web site at: http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx