Property Tax Reduction for Paraplegics & Property Tax Exemption for Paraplegic Veterans

What can we do for you today?
The South Dakota Department of Revenue consistently provides a positive experience by partnering with their customers to understand their needs while guiding them to useful solutions with expertise, easy-to-use online tools and a human touch.

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For additional assistance:
Phone: 1-800-829-9188
Email: proptaxin@state.sd.us
Website: http://dor.sd.gov
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, Jim Terwilliger

**Property Tax Exemptions for Paraplegic Veterans**

The Exemption Program requires the veteran applicant to own the property that they are seeking an exemption of property taxes on. The injury to the applicant does not have to be service-related in order to qualify for the program. There are no income limits for the Exemption Program.

The Exemption Program exempts a veteran’s property from all property taxes. Un remarried widows and widowers of veterans are also eligible for the exemption program. The application is due on November 1st. Once approved, the exemption remains until the property is transferred or sold.

**To Apply**

Applications must be submitted to your county assessor. Applications are available beginning in January at the county courthouse or from the Division of Property Tax Website at:

http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx

**Property Tax Reduction Program for Paraplegics**

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

**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.

The income limits for the Reduction Program are outlined in tables 1.1-1.2 below:

<table>
<thead>
<tr>
<th>Table 1.1: Single-Member Household Property Tax Reduction Table</th>
<th>Table 1.2: Multi-Member Household Property Tax Reduction Table</th>
</tr>
</thead>
<tbody>
<tr>
<td>If household income is more than:</td>
<td>If household income is more than:</td>
</tr>
<tr>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>$11,670</td>
<td>$15,730</td>
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<tr>
<td>$12,670</td>
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<td>$17,730</td>
</tr>
<tr>
<td>$14,670</td>
<td>$18,730</td>
</tr>
</tbody>
</table>

**To Apply**

Applications must be submitted to your county treasurer. Applications are available beginning in January at the county courthouse or from the Division of Property Tax Website at:

http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx