



## 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.

### For additional assistance:

**Phone:** 1-800-829-9188

**Email:** [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

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

### What's inside:

- Program Overview
- Income Limits
- Eligibility
- How to Apply
- Definition of Terms

### Contact Us

1-800-829-9188

[proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

<http://dor.sd.gov>

## Definition of Terms

### 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.

### Eligibility

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

### Property Relief Programs

Sales and Property Tax Refund for Senior and Disabled Citizens

Assessment Freeze for the Elderly and Disabled

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Property Tax Homestead Exemption

Property Tax Reduction for Paraplegics

Property Tax Exemptions for Disabled Veterans



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](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 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	\$15,370	100%
\$15,730	\$16,370	75%
\$16,370	\$17,730	50%
\$17,730	\$18,730	25%
\$18,730		0%

### 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](http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx)