



# Property Tax Relief Programs: Paraplegic Veterans Exemption or Paraplegics Tax Reduction



## 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: <https://dor.sd.gov>

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## 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.

## Relief Programs

Assessment Freeze for the Elderly and Disabled

Disabled Veteran Exemption

Homestead Exemption Program

Property Tax Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Sales and Property Tax Refund for Senior & Citizens with Disabilities



"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 Michael Houdyshell

## Property Tax Exemption for Paraplegic Veterans

The **Exemption** Program requires the paraplegic veteran applicant to own and occupy the property that they are seeking an exemption for. 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 surviving spouses of veterans are also eligible for the exemption program. Once approved, the exemption remains until the property is transferred or sold.

## How to Apply: For Paraplegic Veteran Exemption

Applications must be submitted to your county director of equalization on or before November 1st. Applications are available in January at the county courthouse or from the Property Tax Division Website at:

<https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>

## Property Tax Reduction for Paraplegics

The **Reduction** Program requires that the paraplegic applicant own **AND** occupy their property, or be the un-remarried surviving spouse 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 the tables **1.1** and **1.2** below:

Table 1.1 - Single-Member Household Property Tax Reduction Table

If household income is at least:	But less than:	Property Tax Reduction
\$0	\$15,705	100%
\$15,705	\$16,827	75%
\$16,827	\$19,070	50%
\$19,070	\$20,192	25%
\$20,192		0%

Table 1.2 - Multi-Member Household Property Tax Reduction Table

If household income is at least:	But less than:	Property Tax Reduction
\$0	\$20,753	100%
\$20,753	\$21,875	75%
\$21,875	\$23,557	50%
\$23,557	\$24,679	25%
\$24,679		0%

## How to Apply: For Reduction for Paraplegics

Applications must be submitted annually to your county treasurer on or before April 1st. Applications are available beginning in January at the county courthouse or from the Property Tax Division website at:

<https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>