

SD DEPARTMENT OF REVENUE AND REGULATION

PROPERTY AND SPECIAL TAXES DIVISION
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Property Tax Breaks Available for South Dakota Paraplegics

(PIERRE, SD) - Eligible paraplegics in South Dakota can pay less property taxes under two programs offered through the Department of Revenue and Regulation, Property and Special Taxes Division.

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 income. The Property Tax Exemption for Paraplegic Veterans Program makes the individual's property completely exempt from property 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, a paraplegic is a person with the loss or loss of use of both lower extremities; the unmarried widow or widower of the paraplegic also qualifies for either program. The property is defined as the house, garage, and the lot upon which it sits or one acre, whichever is less; the property must also be specifically designed for wheelchair use within the structure.

Paraplegics must apply for either program annually to their county treasurer. Applications are available at their county courthouse, from the Department of Revenue and Regulation's Property and Special Taxes Division, or downloaded from the Department's website at <http://www.state.sd.us/drr2/forms/propertytaxforms.htm>. 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.