

Property Tax Reduction for Paraplegics

What the program does: Reduces your property taxes on a graduated scale based on your income. (See Property definition under “Assessment Freeze for the Elderly and Disabled” section on the reverse side of this brochure.)

To be eligible:

- The property must be owned or occupied by a paraplegic or individual with the loss or loss of use of both lower extremities, or the unmarried widow/widower of such paraplegic.
- The property must be specifically designed for wheelchair use within the structure.
- Income and occupancy limits apply.

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 Property and Special Taxes Division.

Property Tax Exemption for Disabled Veterans

What the program does: Exempts up to \$100,000 of the assessed value for qualifying property. (See Property definition under “Assessment Freeze for the Elderly and Disabled” section on the reverse side of this brochure.)

To be eligible:

- The property must be owned and occupied by a disabled veteran.

- The property must be occupied by the disabled veteran for the full calendar year in which a tax is levied.
- The veteran must be rated as permanently and 100% disabled as the result of a service-connected disability.

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 Property and Special Taxes Division.

SD Sales Tax on Food Refund Program

What the program does: Gives quarterly refunds of sales tax paid on eligible food purchases.

To be eligible:

- Your household’s gross monthly income must be at or below 150% of the federal poverty level. For example, in March 2007, a family of four’s monthly gross income must be less than \$2,582.
- You must be a resident of South Dakota. Homeless individuals may also be eligible if they stay in South Dakota.
- You and your household members must be U.S. citizens or have legal status to reside in the U.S.

Individuals who reside in a place where they receive at least 50% of their meals are not eligible. The 50% or greater meal provision must be a part of normal services provided to the residents.

To apply: This program is administered through the SD Department of Social Services. For application information, contact them at 1-866-674-0543 or online at www.state.sd.us/social/SalesTaxOnFoodRefund.

Have questions? For more information:

For more information on the following programs, contact the Department of Revenue and Regulation at 1-800-829-9188 and ask for the Division of Property and Special Taxes or visit our website at http://www.state.sd.us/drr2/prospectax/relief_programs.htm

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 Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Exemption for Disabled Veterans

For more information on the **SD Sales Tax on Food Refund Program**, contact the Department of Social Services at 1-866-674-0543 or visit their website at <http://www.state.sd.us/social/SalesTaxOnFoodRefund>

You May Qualify!



Available 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 Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Exemption for Disabled Veterans

SD Sales Tax on Food Refund Program



Property and Special Taxes Division
Business Tax Division
445 East Capitol Avenue
Pierre, SD 57501-3185
(605) 773-3311

SD Tax Relief Programs

A Message from the Secretary

Our Department and state officials know that there are many South Dakotans who live on fixed incomes or are not financially able to meet their tax obligations without some assistance. Help is available. This brochure features a variety of programs open to eligible South Dakotans. To find out more, please call us at 1-800-829-9188 or visit us on the web at www.state.sd.us/drr/. We're happy to help you however we can.



Paul Kinsman
Secretary

Sales and Property Tax Refund for Senior & Disabled Citizens

What the program does: Offers eligible senior citizens and disabled individuals a once-a-year refund of sales OR property taxes. The program is funded through an annual appropriation from the South Dakota Legislature.

To be eligible:

- You must be at least 66 years old on or before January 1 of the current year **OR**
- Disabled during any part of the year. Disabled means you're qualified to receive Social Security Disability benefits, Supplemental Security Disability benefits,

or you're a veteran with a rated disability of 60% or higher.

- You must have been a South Dakota resident for the entire previous year.
- You must meet the annual income requirements. The 2006 income limit for a single-member household is \$10,000; the limit for a multiple-member household is \$13,000.

To apply: Applications are accepted from May 1 to July 1 and are available from the Department's Property and Special Taxes Division.

Refunds: Refunds are calculated based on your income; the Division begins issuing refund checks at the end of August.

Assessment Freeze for the Elderly and Disabled

What the program does: Reduces the assessed value of the homeowner's property. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be 65 years of age or older OR disabled (as defined by the Social Security Act).
- You must own the home or retain a life estate in the property.
- Unremarried widow/widowers of persons previously qualified may still qualify in some circumstances.
- Income and property value limits apply.

To apply: 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 and Special Taxes Division.

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

What the program does: Reduces your city property taxes the year following your application. Property is the house, garage and the lot upon which it sits or one acre, whichever is less.

To be eligible:

- You must be 65 years old or older or disabled (as defined by the Social Security Act).
- You must own the property.
- Unremarried widow/widowers of persons previously qualified may still qualify.
- Income limits apply.
- This program is only offered in those cities that have passed ordinances allowing the reduction. (As of July 1, 2004, only Rapid City has such an ordinance.)

To apply: 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 and Special Taxes Division.

Property Tax Homestead Exemption

What the program does: Delays the payment of property taxes until the property is sold. The taxes are a lien on the property and must be paid along with the interest before the property

can be transferred. (See Property definition under "Assessment Freeze for the Elderly and Disabled" section.)

To be eligible:

- You must be at least 70 years old or a surviving spouse.
- Income and residency requirements apply.

To apply: Applications must be submitted annually to your county treasurer on or before May 1st. Applications are available beginning in January at the county courthouse or from the Property and Special Taxes Division. People who qualify for this program are ineligible for the Sales and Property Tax Refund Program.

Property Tax Exemption for Paraplegic Veterans

What the program does: Exempts the property from all property taxes. (See Property definition under "Assessment Freeze for the Elderly and Disabled" section.)

To be eligible:

- The property must be owned by a paraplegic veteran, a veteran with loss or loss of use of both lower extremities, or the unremarried widow/widower of such veteran.
- The property must be specifically designed for wheelchair use within the structure.

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 Property and Special Taxes Division.