

Property Tax Reduction for
Paraplegics

Property Tax Exemption for
Paraplegic Veterans



For More Information
Contact the South Dakota
Department of Revenue &
Regulation Property Tax
Division toll-free at
1-800-TAX-9188.

445 East Capitol Avenue
Pierre, SD 57501-3185
Phone (605)773-3311
Fax (605) 773-6729
www.state.sd.us/drr2



Tax Help That Works!
Find tax answers toll-free at
1-800-TAX-9188

E-mail: proptaxin@state.sd.us

Website: www.state.sd.us/drr2

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Definitions

Paralegic

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.

Income

“Income” is your federal adjusted gross income plus any other income not included in that figure (including Social Security payments).

Other Reduction Programs

Sales and Property Tax Refund for Senior & Disabled Citizens

Assessment Freeze for the Elderly and Disabled

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Disabled Veteran Exemption

For more information call the department toll-free at 1-800-TAX-9188.

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 them online at www.state.sd.us/social/salestaxonfoodrefund

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 Paralegic Veterans programs work, what eligibility requirements must be met and how to apply.

Secretary, Paul Kinsman

What The Program Does

The **Reduction Program** is operated using a graduated income scale on income earned in the previous year. Table 1.1 - 1.2 outline the income guidelines for the Reduction Program.

The **Exemption Program** exempts a veteran's property from all property taxes. The injury to the applicant does not have to be service related in order to qualify for the program. Widows and widowers of veterans are also eligible for the Exemption Program.

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 not included in that figure (including Social Security payments). The income limits are based on income of previous calendar year.

The income limits for the **Reduction Program** are outlined in the tables 1.1 - 1.2. There are no income limits for the **Exemption Program**.

Eligibility

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

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

The **Exemption Program** requires the veteran applicant to own the property that they are seeking an exemption of property taxes. The injury to the applicant does not have to be service related in order to qualify for the program.

Table 1.1-Single-Member Household Property Tax Reduction Table

If household income is between:		Property Tax Reduction
\$ 0	\$5,000	100%
5,000	6,000	75%
6,000	7,000	50%
7,000	8,000	25%
more than 8,000		0%

Table 1.2-Multiple-Member Household Property Tax Reduction Table

If household income is between:		Property Tax Reduction
\$ 0	\$9,000	100%
9,000	10,000	75%
10,000	11,000	50%
11,000	12,000	25%
more than 12,000		0%

How 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 Division of Property and Special Taxes web site at www.state.sd.us/drr2/forms/propertytaxforms.htm.