

100% SERVICE-CONNECTED DISABLED VETERANS PROPERTY TAX BENEFIT

The Veterans Property Tax Reduction benefit reduces property taxes for qualified 100% service-connected disabled veterans.

If you qualify, the property taxes on your home and up to one acre of land may be reduced by as much as \$1,320. The program doesn't have an income limit.

Once granted, a surviving spouse can use this benefit, but it isn't transferrable to a new property after the death of the qualifying veteran.

Note: The benefits won't reduce solid waste, irrigation, or other fees charged by government entities.

Who qualifies

You may qualify for Veterans Property Tax Reduction in 2019 if you:

- Were recognized as 100% service-connected disabled by the U.S. Department of Veterans Affairs as of January 1, 2019 *and*
- Owned and lived in a home in Idaho that was your primary residence before April 15, 2019.
 - ◊ The property must have a current homeowner's exemption.
 - ◊ The home can be a mobile home.

Note: You could qualify if you lived in a care facility or nursing home. Contact your county assessor's office for information.

How to apply

1. Contact your county assessor for an application. Look under County Offices in the telephone directory.
2. Get a current letter from the U.S. Department of Veterans Affairs confirming your 100% service-connected disability rating as of January 1, 2019.

3. Complete the application. The assessor's office will help you. You must file the application with your assessor's office between January 1 and April 15, 2019.

Note:

- This benefit *isn't* automatically renewed. You must apply and qualify each year.
- If approved, your benefit will appear on your December 2019 property tax bill.

More tax relief options

You may also qualify and apply for the following tax relief programs in addition to or instead of the Veterans Property Tax Reduction benefit:

- *Property Tax Reduction* — This program reduces the amount of taxes qualified individuals pay on their home and up to one acre of land. Benefits range from \$150 to \$1,320. There's an income limit for this program.
- *Property Tax Deferral* — This program defers the taxes on the home and up to one acre of land for qualified individuals. The deferred taxes become a lien on the property and have to be repaid to the state of Idaho. There's an income limit for this program.

Contact your county assessor for more program information and an application.

For more information, see our website, tax.idaho.gov, or contact:

- Your local county assessor
- Idaho State Tax Commission: (208) 334-7736 in the Boise area or toll-free at (800) 334-7756, ext. 2
Hearing impaired: TDD (800) 377-3529

2019 APPLICATION FOR 100% SERVICE-CONNECTED DISABLED VETERANS PROPERTY TAX BENEFIT
COMPLETE ALL OF THE FOLLOWING QUESTIONS. ATTACH SUPPORTING DOCUMENTS.

County:	Code Area:	Parcel Number:		
Section A. Ownership Information (Name, address and ZIP code):		Section B. Eligibility status as of January 1, 2019:		
<table style="width:100%; border:none;"> <tr> <td style="width:50%; text-align:center;">CLAIMANT</td> <td style="width:50%; text-align:center;">SPOUSE</td> </tr> </table>		CLAIMANT	SPOUSE	<input type="checkbox"/> 100% service-connected disabled (SCD) Veteran (Attach a current letter from the U.S. Department of Veterans Affairs.) <input type="checkbox"/> Widow(er) (not remarried) of a 100% SCD Veteran who qualified: Full Name of Veteran: _____ Veteran's Date of Death: _____ (Please include Veteran's Social Security number and date of birth in Section A, line 2 under Spouse).
CLAIMANT	SPOUSE			
2. Social Security Number	Social Security Number	8. Did you rent any part of this property in 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No		
3. Birth Date (mm/dd/yyyy)	Birth Date (mm/dd/yyyy)	9. If you used any part of this property for business or commercial use in 2018, list the percent used for business or commercial use. _____%		
4. Physical address of the property if different from the ownership information: _____		I certify that my Social Security number and birth date are correct. <input type="checkbox"/> I certify that I'm a citizen or legal permanent resident of the United States, or <input type="checkbox"/> I certify that I'm in the United States legally. <input type="checkbox"/>		
5. Did you occupy your home as your primary residence before April 15, 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No		<p>Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.</p> <p>I grant permission to any government agency or contractor to confirm my status to the Idaho State Tax Commission.</p> <p align="center">(Check one) <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <hr/> Claimant(s) (Please print) _____ Date _____ <hr/> Signature(s) and Relationship _____ Telephone number _____		
6. Have you filed for a veterans benefit on a different primary residence between January 1, 2019, and now? <input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____				
7. Are you filing for a 2019 Property Tax Reduction benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No				
FOR COUNTY USE ONLY				
Attached Documents: <input type="checkbox"/> Current VA letter <input type="checkbox"/> Property Tax Reduction Application (if submitted)	New Claimants: <input type="checkbox"/> Deed/Title <input type="checkbox"/> Death Certificate (if applying as surviving spouse)	Check all that apply: <input type="checkbox"/> Single Family <input type="checkbox"/> Multi dwelling _____% <input type="checkbox"/> Multi use _____% <input type="checkbox"/> Sole Owner <input type="checkbox"/> Community Property <input type="checkbox"/> Partial Ownership ____% <input type="checkbox"/> Trust or Life Estate <input type="checkbox"/> LP, LLC or Corp.		
Tax reduction not to exceed: \$1,320	Date:	Overall claimant percentage of ownership/use _____%. I _____ certify that the _____ County Assessor or Deputy Assessor Veterans Property Tax benefit is only applied to the claimant's eligible portion of the net taxable value.		

FILE THIS APPLICATION WITH YOUR COUNTY ASSESSOR BY APRIL 15, 2019