

PROPERTY TAX BENEFIT FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

The Veterans Property Tax Reduction benefit reduces property taxes for qualified veterans with a 100% service-connected disability or receive 100% compensation due to individual unemployability.

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

If we grant this benefit to a qualifying veteran who then dies, the surviving spouse can use it for the current property. The benefit isn't transferrable to a new property.

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

Who qualifies

You might qualify for Veterans Property Tax Reduction in 2021 if you meet both of these requirements:

- The U.S. Department of Veterans Affairs recognizes you as 100% service-connected disabled, or you receive 100% compensation due to individual unemployability.
- You owned and lived in a home in Idaho that was your primary residence before April 15, 2021.
 - ◊ The property must have a current homeowner's exemption.
 - ◊ The home can be a mobile home.

Note: You might 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 or download one from tax.idaho.gov.
2. Get a current letter from the U.S. Department of Veterans Affairs confirming your 100% service-connected disability rating or individual unemployability as of January 1, 2021.

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, 2021.

Note:

- This benefit *isn't* automatically renewed. You must apply and qualify each year.
- If approved, your benefit will appear on your December 2021 property tax bill.

More tax relief options

You also might 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 must eventually be repaid, with interest, 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 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

2021 APPLICATION FOR PROPERTY TAX BENEFIT FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

Complete all of the following fields and attach support documents.

You must file this application with your county assessor by April 15, 2021.

County	Code area	Parcel number
Section A. 1. Ownership information (Name, address and ZIP Code)		Section B. Eligibility status as of January 1, 2021:
Claimant	Spouse	<input type="checkbox"/> Veteran with 100% service-connected disability (SCD) (Attach a current letter from the U.S. Department of Veterans Affairs.) <input type="checkbox"/> Widow(er) (not remarried) of a qualifying veteran with a 100% SCD 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, under Spouse lines 2 and 3.)
2. Social Security number	Social Security number	9. Did you rent out any part of this property in 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Date of birth (mm/dd/yyyy)	Date of birth (mm/dd/yyyy)	10. If applicable, list the percentage of this property you used for business or commercial use in 2020. _____%
4. Did you receive this benefit in 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No		I certify that my Social Security number and birthdate 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. Physical address of the property if different from the ownership information: _____		
6. Did you occupy this property as your primary residence before April 15, 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No		Under penalty of perjury, I certify that to the best of my knowledge the information I have provided here is true, correct, and complete.
7. Have you requested this benefit on a different primary residence between January 1, 2021 and now? <input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____		I grant permission to any government agency or contractor to confirm my status to the Idaho State Tax Commission.
8. Are you filing for any other 2021 Property Tax Reduction benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No		(Check one) <input type="checkbox"/> Yes <input type="checkbox"/> No
		Claimant(s) (please print) _____ Date _____
		Signature(s) and relationship _____ Telephone number _____
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 or title <input type="checkbox"/> Veteran's 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.