



# Property Tax Benefits

## DISABLED AMERICAN VETERANS

### Application Requirements

A reduced property tax rate is available by application for disabled veterans and the surviving spouse of veterans who died while on active duty or died as a result of a service-connected disability.

The exemption or reduction applies to land up to five acres in size, the veteran's residence, and one garage (attached or detached). Additional buildings do not receive the reduction or exemption.

- The Montana Disabled Veteran application form is available online and at your local Department of Revenue office. Go to [revenue.mt.gov](http://revenue.mt.gov), click on Property Assessment and select Property Tax Relief for the form and

more information.

For local property assessment office phone numbers, please call 1-866-859-2254 (in Helena, 444-6900).

- You need to return the application form and any supporting documentation to your local Department of Revenue office before April 15 or no exemption or reduction can be allowed.
- You need to apply annually with proof of income and a letter of eligibility from the Veterans Administration.
- If your disability rating is permanent, you only need to submit a letter of eligibility once.

### Eligibility Requirements

The veteran needs to meet the following eligibility requirements:

- Was honorably discharged from active service.
- Is rated 100% disabled or is paid at the 100% disabled rate by the United States Department of Veterans Affairs for a service-connected disability.
- Owns and occupies the dwelling or mobile home as a primary residence.
- Adjusted gross income is not more than \$48,626 if single or \$56,107 if married or head of household.

A veteran's surviving spouse can receive the exemption or reduction if the veteran died while on active duty or died as a result of a service-connected disability. To receive the exemption, the surviving spouse needs to meet the following

eligibility requirements:

- Is the owner/occupant of the home.
- Has remained unmarried.
- Has obtained a letter from the VA indicating the veteran was 100% disabled at the time of death, died while on active duty or as the result of a service-connected disability.
- Adjusted gross income is not more than \$42,392.

The exemption or reduction in tax rate is based on the income of the individual. Depending on the marital status and income of the homeowner, the tax rate is reduced by 100%, 80%, 70% or 50% of the normal tax rate. The income ranges are established in [15-6-211, MCA](#) and are updated each year for inflation. The following chart shows the adjusted 2015 income limits.

<u>Single</u>	<u>Married or Head of Household</u>	<u>Surviving Spouse</u>	<u>%</u>
\$ 0 - \$ 37,404	\$ 0 - \$ 44,885	\$ 0 - \$ 31,170	100
\$ 37,405 - \$ 41,145	\$ 44,886 - \$ 48,626	\$ 31,171 - \$ 34,911	80
\$ 41,146 - \$ 44,885	\$ 48,627 - \$ 52,366	\$ 34,912 - \$ 38,651	70
\$ 44,886 - \$ 48,626	\$ 52,367 - \$ 56,107	\$ 38,652 - \$ 42,392	50