

Part III. Qualifying Criteria

A reduced property tax rate is available for 100% disabled veterans and the unmarried surviving spouses of deceased veterans who were 100% disabled. You must own or currently be under contract for deed to purchase a home or mobile/manufactured home and live in the home as your primary residence for at least seven months of the year.

Important: You must provide a letter from the U.S. Department of Veterans Affairs (VA) with this application verifying that you are currently rated or paid at the 100% disabled rate for a service-connected disability. If your disability rating is temporary, we will periodically ask you to provide an updated verification letter from the VA. The VA cannot give your information directly to us. Unmarried surviving spouses must provide letters from the VA verifying that their deceased spouses were rated or paid at the 100% disabled rate at the time of their death or died while on active duty or as the result of a service-connected disability.

To qualify for the reduced property tax rate for Tax Year 2026, a single applicant's 2024 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$62,598, and head of household or married applicants' 2024 FAGI must be less than \$72,229. Spouses' incomes are included regardless of whether they are owners of the property. Unmarried surviving spouses' 2024 FAGI must be less than \$54,573.

You only need to report your income one time. In future years, we will determine your eligibility through our annual verification process.

Part IV. Affirmation and Signature of Montana Disabled Veteran

I affirm that I have been honorably discharged from active service in the armed forces, and I am currently rated 100% disabled or paid at the 100% disabled rate because of a service-connected disability.

Under penalty of law, I/we affirm that I/we are owners of the property on which we are applying for the property tax benefit, that I/we occupied the property as my/our primary residence for at least seven months of a calendar year, and that the information provided in this application form is true and correct.

Property Owner Signature

Date MM DD YY YY YY

Property Owner's Spouse Signature

Date MM DD YY YY YY

Signature of Person Completing this Form
(if other than applicant)

Date MM DD YY YY YY

Printed Name

Phone () - - - - - - -

Relationship to Applicant

Email or Other Contact Information

Part V. Affirmation and Signature of Surviving Spouse of Montana Disabled Veteran

I affirm that I am the unmarried surviving spouse of a veteran who was rated 100% disabled or paid at the 100% disabled rate as a result of a service-connected disability at the time of death, died while on active duty, or died as a result of a service-connected disability, and I have remained unmarried.

Under penalty of law, I affirm that I am the owner of the property on which I am applying for the property tax benefit, that I occupied the property as my primary residence for at least seven months of a calendar year, and that the information provided in this application form is true and correct.

Property Owner Signature

Date MM DD YY YY YY

Signature of Person Completing this Form
(if other than applicant)

Date MM DD YY YY YY

Printed Name

Phone () - - - - - - -

Relationship to Applicant

Email or Other Contact Information

Questions? Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired, or visit our website at revenue.mt.gov.