## DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATION PROCESS

All disabled veterans (or the spouse of a disabled veteran) with honorable discharge due to a service connected disability are eligible for property tax exemption. The relief was granted under P.A. 161 of 2013.

The exemption is NOT AUTOMATIC and each qualifying veteran (or spouse) must be certain to meet the following criteria if he/she is to have their taxes exempted.

You (or your spouse) must meet one of the following conditions.

- 1. Has been determined by the United States Department of Veterans affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
- 2. Has a certificate from the United States Veterans' Administration, or its successors, certifying that he or she is receiving or has received pecuniary assistance due to disability for specially adapted housing.
- 3. Has been rated by the United States Department of Veterans' Affairs as Individually unemployable.

It is important to note that this benefit is not just for the veteran. The spouse of a qualifying veteran who, in the event of the death of the veteran, does not remarry and remains in the house also qualifies for the exemption, but he/she, too, must follow these guidelines.

To apply for the exemption, please file Form 5107 (State Tax Commission Affidavit for Disabled Veterans Exemption) along with the Summary of Benefits letter from the Veterans' Administration. Form 5107 must be filed annually to claim the exemption.