

Wheelchair (57-02-08(20)(c.))

- **Permanently Confined to The Use Of A Wheelchair**
 - Person cannot walk with the assistance of crutches or any other device and will never be able to do so.
 - Must file a physician's certificate the 1st time.
 - Assessor may require additional information relating to the claim in subsequent years.

- **Homestead May Be Owned By Spouse Or Jointly By Applicant And Spouse, Providing Both Reside On The Property**

- **Unremarried Surviving Spouse Is Eligible**

- **Age Is NOT Considered**

- **Income Is NOT Considered**

- **Exemption Is Applied To 1st \$100,000 Of BUILDING Value**
 - Land is fully taxable

- **Applicant (Or Unremarried Surviving Spouse) Must Own And Occupy The Home**

- **If Ownership Changes, The Exemption Is Pro Rated To The Nearest Month Of Transfer**

- **Applicant May Also Qualify For The Homestead Credit On The Remainder Of The Value Of Homestead (Land & Building) After Applying This Exemption**

Disabled Veteran (57-02-08(20)(b.))

- **Service Connected Disability of 50% Or Greater**
 - Must file a certificate from the VA indicating disability the 1st time.
 - Assessor may require additional information relating to the claim in subsequent years.
- **Retired Or Honorably Discharged From The US Armed Forces**
- **Unremarried Surviving Spouse Is Eligible**
- **Age Is NOT Considered**
- **Income Is NOT Considered**
- **Exemption Is The Same As The % Of Disability Applied To 1st \$120,000 Of BUILDING Value**
 - Land is fully taxable
- **Applicant (Or Unremarried Surviving Spouse) Must Own And Occupy The Home**
- **If Ownership Changes, The Exemption Is Pro Rated To The Nearest Month Of Transfer**
- **Applicant May Also Qualify For The Homestead Credit On The Remainder Of The Value Of Homestead (Land & Building) After Applying This Exemption**

Paraplegic Disabled Veteran (57-02-08(20)(a.))

- **Paraplegic Disabled Veteran Or Any Veteran Who Has Been Awarded Specially Adapted Housing By The VA**
 - The paraplegic disability does **NOT** have to be service related.
- **Unremarried Surviving Spouse Is Eligible**
- **Age Is NOT Considered**
- **Income Is NOT Considered**
- **Exemption Is Applied To 1st \$120,000 Of BUILDING Value**
 - Land is fully taxable
- **Applicant (Or Unremarried Surviving Spouse) Must Own And Occupy The Home**
- **If Ownership Changes, The Exemption Is Pro Rated To The Nearest Month Of Transfer**
- **Applicant May Also Qualify For The Homestead Credit On The Remainder Of The Value Of Homestead (Land & Building) After Applying This Exemption**