

Montana Disabled Veteran Property Tax Relief Application for Tax Year 2025

Form MDV V1 6/2024

<u>15-6-302, MCA, 15-6-311, MCA,</u> ARM 42.19.401, ARM 42.19.402 ASSESSMENT CODE:

Part I. General Information

- Apply by April 15.
- You must meet income and property ownership/occupancy requirements each year.
- The benefit only applies to your primary residence. For agricultural and timber parcels, the only land eligible is the one-acre home site.
- Once you have applied for the program, we will notify you each year whether you qualify.
- You will be included in the program's annual income verification as long as you own the home and it is your primary residence.

Part II. Required Information

Property Owner Name	SSN	
Date of Birth M D D Y Y Y Y	Male	Female
Email		
Spouse's Name	SSN	
Date of Birth M D D Y Y Y Y Phone	Male	Female
County		
Applicant's Mailing Address		
City	State	ZIP
Applicant's Primary Residence Physical Address		
City	State	ZIP
Did you file a Montana income tax return for Tax Year 2023 ? Yes	No	
If Yes, you do not need to provide income documentation with your complete If No, you must provide the following applicable income documentation with y		ation:
 a copy of your 2023 federal income tax return if you are a new Montar a copy of your Social Security statement and/or other income docume Social Security, veterans' benefits, and/or other nontaxable sources. 		ome is from
If this application is for a mobile or manufactured home, do you own the land upon which your home is located?	No	

Reminder! You must include your 100% disability letter from the U.S. Department of Veterans Affairs (VA) with this application. (See Part III, Qualifying Criteria.)

Return your completed and signed application to your local Department of Revenue field office. Your application must be postmarked or hand delivered by April 15. Go to <u>MTRevenue.gov</u> for the mailing addresses of field offices, or call us at (406) 444-6900 or Montana Relay at 711 for hearing impaired. (If you miss the deadline, apply as soon as possible to ensure you are included in the program's verification process for the following tax year.)

Important! Your signature is required in Part IV or Part V.

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 2025, a single applicant's 2023 Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than \$61,071, and head of household or married applicants' 2023 FAGI must be less than \$70,467. Spouses' incomes are included regardless of whether they are owners of the property. Unmarried surviving spouses' 2023 FAGI must be less than \$53,242.

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 <u>x</u>	Date	MMDDYYYY
Property Owner's Spouse Signature <u>x</u>	Date	MMDDYYYY
Signature of Person Completing this Form (if other than applicant) <u>x</u>	Date	
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 <u>x</u>	Date MMDDYYYY
Signature of Person Completing this Form (if other than applicant) \underline{x}	
Printed Name	Phone 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 MTRevenue.gov.