

Application for Exemption Instructions for Individuals

Individuals who are requesting a property tax exemption must complete Form PT-401-I (Application for Exemption).

Personal Property (Vehicle) Exemptions for Individuals

EXEMPTION SECTIONS:

Required documentation is listed for each exemption.

B(3) - Vehicle(s) exemption for Disabled Veterans

Two private passenger vehicles owned or leased by veteran who is totally and permanently disabled from a service connected disability. Effective for tax year 2015, this exemption is allowed to surviving spouse for one vehicle owned or leased for their lifetime or until their remarriage. *Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying total and permanent service connected disability with the effective date, copy of vehicle(s) registration card, bill of sale or title. (VA Rating decision and e Benefits letters do not meet requirements of law).*

B(26) - Vehicle(s) exemption for Medal of Honor recipients

Two private passenger vehicles owned or leased by recipients of the Medal of Honor. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title, certificate from Veterans Administration or Local County Service Officer certifying receipt of Medal of Honor.*

B(27) - Vehicle(s) exemption for persons required to use wheelchairs

Two personal motor vehicles, owned or leased either solely or jointly by persons required to use wheelchairs. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title and a signed physician's statement on physician's letterhead certifying the required use of wheelchair on a permanent basis with effective date of wheelchair use.*

B(29) - Vehicle(s) exemption for Prisoner of War

Two private passenger vehicles or trucks, not exceeding three-quarter ton, owned or leased by prisoner of war (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict. This exemption is allowed to surviving spouses of a former POW for their lifetime or remarriage. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title, certificate from Veterans Administration or Local County Service Officer certifying you were a Prisoner of War.*

B(37) - Vehicle(s) exemption for parent or legal guardian of a minor child who is blind or requires the use of a wheelchair

One personal motor vehicle owned or leased by a parent or legal guardian of a minor who is blind or requires the use of a wheelchair when the vehicle is used to transport the minor. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title, physician's statement certifying the minor child is blind or required to use a wheelchair with effective date and copy of original birth certificate showing parents name or court documentation of legal guardianship.*

Real Property (Land and Home) Exemptions for Individuals

B(1)(A) - Dwelling home of a veteran who is permanently and totally disabled as a result of a service connected disability

The house owned by an eligible owner (veteran) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owned the house in fee or for life. *Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying total and permanent service connected disability with the effective date, copy of recorded deed and 4% legal residence form. (VA Rating decision and e Benefits letters do not meet requirements of law.)*

B(1)(B) - Dwelling home of a former law enforcement officer, who is permanently and totally disabled as a result of a law enforcement service connected disability in this State

The house owned by an eligible owner (law enforcement officer) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owns the house in fee or for life. *Provide copies of the following: Copy of final order issued by Workers' Compensation Commission of total and permanent service connected disability in this State with the effective date, copy of recorded deed and 4% legal residence form.*

B(1)(C) - Dwelling home of a former firefighter, including volunteer firefighter who is permanently and totally disabled as a result of a firefighting service connected disability in this State

The house owned by an eligible owner (firefighter/volunteer firefighter) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who at the time of death owned the house in fee or for life, or jointly with the now deceased spouse, if the spouse remains unmarried, who resides in the house, and who owned the house in fee or for life. *Provide copies of the following: Copy of statement from the chief of the fire department and physician of the total and permanent service connected disability in this State with the effective date, copy of recorded deed and 4% legal residence form.*

For the above B(1)(A), B(1)(B) and B(1)(C) Property held in a Trust

When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation. *Provide copies of the same documentation listed above for B(1)(A), B(1)(B) and B(1)(C) along with a copy of the complete signed trust agreement.*

B(2)(a) - Dwelling home of a paraplegic or hemiplegic person

The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse. *Provide copies of the following: Physician's statement certifying paraplegic, hemiplegic or quadriplegic condition with effective date, copy of recorded deed and 4% legal residence form.*

For the above B(2)(a) Property held in a Trust

When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption and the beneficiary uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation. *Provide copies of the same documentation listed above for B(2)(a) along with a copy of the complete signed trust agreement.*

B(43) - Dwelling home of a Medal of Honor or Prisoner of War recipient

The dwelling home and lot not to exceed one acre of land owned in fee or for life or jointly with a spouse by a resident of this State who is a recipient of the Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict are exempt from property tax. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owns the house in fee or for life. *Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying you are a recipient of Medal of Honor, regardless of the conflict or who was a prisoner of war in World War I, World War II, Korean Conflict or Vietnam Conflict.*