MONTANA Department of REVENUE

Montana Disabled Veteran Property Tax Relief Application for Tax Year 2021

15-6-311, MCA ARM 42.19.402

Form MDV
V1 8/2020

Clear Form

ASSESSMENT CODE:

Part I. General Information

- Apply by April 15.
- You have to meet income and property ownership/occupancy requirements every year.
- The benefit only applies to your primary residence. For agricultural and timber parcels, the only eligible land 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 until you move from your residence.

Part II. Required Information

Property Owner Name

_____

Birth Date_____ ☐ Male ☐ Female

Social Security Number _____ - _____ - _____

Contact Phone Number_____

County_____

Spouse's Name

_____

Birth Date_____ ☐ Male ☐ Female

Social Security Number _____ - _____ - _____

Contact Phone Number_____

Applicant's Mailing Address

_____

_____

Applicant's Primary Residence Physical Address

_____

_____

Did you file a Montana income tax return for tax year **2019**? ..... ☐ Yes ☐ No

Provide your **2019** Federal Adjusted Gross Income (FAGI), excluding capital and income losses.
If you are married, include your spouse's income whether or not the spouse is an owner of the property ..... $_____
If you are new to Montana, provide a copy of your **2019** federal income tax return.

Is your only income from Social Security, veterans' benefits and/or other nontaxable sources? ..... ☐ Yes ☐ No
If yes, include a copy of your Social Security statement and/or other income documentation with this completed application form.

If this application is for a mobile or manufactured home, do you own the land upon which your home is located? ..... ☐ Yes ☐ 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 MTRevenue.gov 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 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. 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 2021, a single applicant's Federal Adjusted Gross Income (FAGI), excluding capital and income losses, must be less than $45,373 and head of household and married applicants' FAGI must be less than $52,353. Spouses' incomes are included regardless of whether they are owners of the property. Unmarried surviving spouses' FAGI must be less than $39,556.

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.

X Property Owner Signature _____ Date _____

X Property Owner's Spouse Signature _____ Date _____

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

X Property Owner Signature _____ Date _____

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

Printed Name_____ Phone _____

Relationship to Applicant _____Email or Other Contact Information_____

Please let us know how you heard about the Montana Disabled Veteran Property Tax Relief Program (MDV).

_____

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