

100% DISABLED VETERANS EXEMPTION

New Michigan legislation allows for a property tax exemption for the homestead of a 100% disabled veteran. It also extends the exemption to a veteran certified as "individually unemployable". These are in addition to the exemption of specially adapted housing for veterans. If you or your spouse qualifies, forms are attached or are available in the Assessor's Office. If filed by December 9, 2013, it is possible you may receive a 2013 exemption.

Disabled Veterans Exemption Affidavit

This form is to apply for a disabled veterans exemption from property taxes, pursuant to P.A.161 of 2013 (MCL 211.7b)

It is used by the local assessor and treasurer to ensure that the property is properly assessed and taxed on an annual basis.

This form must be filed annually with the assessor for the city or township where the property is located on or before the close of the March Board of Review. (Usually the second week in March of each year).

Property Owner Information

If Represented by a Legal Designee

Name	
Address	
City	State
Zip Code	Telephone Number

Name	
Address	
City	State
Zip Code	Telephone Number

Legal Description

Filing Status	Date Property Acquired
<input type="checkbox"/> Veteran <input type="checkbox"/> Unremarried Surviving Spouse	
<input type="checkbox"/> This property is considered my homestead.	<input type="checkbox"/> I am a resident of the State of Michigan

If you believe this property should be exempted under MCL211.7b, indicate below the qualifiers for said exemption.

Applicant must present applicable certificates and/or documents at the time of filing.

- The aforementioned Veteran 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 rate of 100%.
- The aforementioned Veteran 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.
- The aforementioned Veteran has been rated by the United States department of veterans affairs as individually unemployable.

Signature	Date
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Sworn and subscribed to before me this _____ day of _____ year 20__
Signature of Notary _____
Name of Notary _____
Notary Public of _____ County, State of Michigan; My Commission expires: _____

Permanent Parcel Number 41-18-____-____-____ Received by City ____/____/20____
 Determination of Assessor: ____ Exempt for year ____ Not Exempt

Exemption of Property Tax for 100% Disabled Veterans Under Michigan Compiled Law 211.7b

A veteran who has been honorably discharged from service and is 100% permanently and totally disabled as a result of their military service, or is the unremarried surviving spouse of a qualified veteran may be eligible for this exemption upon making proper application.

The following is a list of forms that you must supply annually to the local assessor to be considered for this exemption:

- A copy of your State of Michigan Driver's License, State ID, or any other photo ID as proof of residency
- A copy of your DD214 (re: discharge)
- A copy of your deed or land contract to your property (waived if City records already reflect your ownership)
- An affidavit provided by the local assessor which is completed and signed by the veteran (or surviving unremarried spouse) and sworn to before a notary public
- A copy of one or more of the following:
 1. A document showing that it has been determined by the United States Department of Veterans Affairs that you are permanently and totally disabled as a result of military service and entitled to veterans' benefits at the rate of 100%.
 2. A certificate from the United States Veterans Administration or its successor certifying that you are receiving or have received pecuniary assistance due to disability for specially adapted housing.
 3. A document showing that you have been rated by the United States Department of Veterans Affairs as being "individually unemployable".

All of these documents must be filed between December 31 and the closing date of the March Board of Review for exemption for that year's taxes.

The required affidavit is available at Kentwood City Hall, 4900 Bréton Avenue SE or the City of Kentwood website: www.ci.kentwood.mi.us

Eligibility Requirements:

In order to be eligible for the exemption, the disabled veteran must have been honorably discharged from the armed forces of the United States. They must be a Michigan resident. Additionally, they must meet one of the following criteria:

- (a) 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.
- (b) 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.
- (c) Has been rated by the United States department of veterans' affairs as individually unemployable.

The unmarried surviving spouse of the disabled veteran is eligible for the exemption based upon the eligibility of their spouse; therefore the spouse must also be a Michigan resident. The exemption will continue only as long as the surviving spouse remains unmarried.

How is a determination made that the disabled veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate?

The Veterans' Administration defines a service connected disability as a disability related to an injury or disease that developed during or was aggravated while on active duty or active duty for training.[1] The Veterans Administration Schedule for Rating Disabilities is used to assess the medical conditions and illnesses incurred or aggravated during the veteran's military service and a percentage rating from 0% to 100% is assigned based on the severity of the disability.

Individuals filing the affidavit for the exemption under criteria a) must provide a copy of the letter from the Veterans' Administration indicating they have a 100% service connected disability and are entitled to receive benefits.

Note: The Act does not require the disabled veteran to have already received the benefit, it only requires that they have been determined to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

What is assistance for specially adapted housing?

The Veterans' Administration provides veterans with certain permanent and total service-connected disabilities financial assistance to purchase or construct an adapted home or modify an existing home to accommodate a disability. There are two grant programs: specially adapted housing grant (SAH) and the special housing adaptation grant (SHA).[2]

The State Tax Commission has determined that receipt of either grant would qualify an individual for the exemption under criteria b).

Individuals filing the affidavit for the exemption under criteria b) must provide a copy of the certificate from the Veterans' Administration indicating they are receiving or have received pecuniary assistance due to disability for specially adapted housing.

What does individually unemployable mean?

Individual unemployability is part of the Veterans' Administration disability compensation program. Under this program, veterans may receive compensation at the 100% rate even though their service connected disability is not rated at 100%.[3]

In order to be eligible a veteran must prove they are unable to maintain substantially gainful employment as a result of their service connected disability. In addition they must have one service connected disability rated at 60% or more or two or more service connected disabilities with at least one rated at 40% or more with a combined rating of 70% or more.[4]

Individuals filing the affidavit for the exemption under criteria c) must provide a copy of the letter from the Veterans' Administration indicating they are individually unemployable.

Is there an asset test and/or means test to determine eligibility?

No, there is no asset test and/or means test to determine eligibility. In order to be eligible the disabled veteran must meet the requirements of Public Act 161 of 2013 regardless of their income or the value of their home.

[1] Summary of VA Benefits for Disabled Veterans

[2] U.S. Department of Veterans Affairs Housing Grants for Disabled Veterans

[3] Veteran's Affairs Individual Unemployability Fact Sheet

[4] Veteran's Affairs Individual Unemployability Fact Sheet