

## **Disabled Veterans Exemption Application Requirements**

A veteran who is a Michigan **resident**, has been honorably discharged from service, and is 100% permanently and totally disabled as a result of their military service, or the unremarried surviving spouse of the qualified veteran, can apply for this exemption for real property owned and used as the veteran's or unremarried surviving spouse's **\*principal residence**. The following is a list of forms that you must provide 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 that proves your residency.
- A copy of the deed to your property.
- A copy of the closing statement from the purchase of the property for which the exemption is being claimed.
- A signed affidavit for Disabled Veterans Exemption.
- A copy of one of the following:
  1. A document showing that the United States Department of Veterans Affairs has determined 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 successors, certifying that you are receiving or have received assistance due to disability for specially adapted housing.
  3. A document showing that the United States Department of Veterans Affairs has rated you as being individually unemployable.

All of these documents must be filed between December 31 and the closing date of the March Board of Review. Once these documents are on file in the Assessor's Office, only a new affidavit (Form 5107) and revised document from the United States Department of Veterans Affairs must be submitted each year.

**\*Applicant must own and occupy the residence for which the exemption is being claimed as principal residence (A principal residence is defined as the one place where a person has his or her true, fixed, and permanent home to which, whenever absent he or she intends to return (i.e., this is the address that appears on your driver's license, voter's registration card, bank statements, insurance policies, income tax return, etc.). and have filed a Homeowner's Principal Residence Exemption affidavit.**

*Please note: The Disabled Veterans exemption does NOT provide relief from special assessments that may be levied against your property. Special assessments include, but are not limited to, street lighting and drain assessments. A winter tax bill will be issued for any special assessments imposed on your property.*

## **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 unremarried 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 unremarried.

## **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]

[1] Summary of VA Benefits for Disabled Veterans

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

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.