

# Veteran with a Disability Property Tax Exemption Application

UCA §59-2-1903 and 1904  
Form PT-025  
Rev. 01/23

**The deadline for filing this application with your county of residence is September 1**

## Section 1—Claimant Information

Claimant's last name	Claimant's first name	M.I.	Birthdate	SSN	
Claimant's last name	Claimant's first name	M.I.	Birthdate	SSN	
Address	City	County	State	ZIP Code	Daytime Phone #

Enter the property tax serial or account number(s) from your previous property tax billing notice

## Section 2—Additional Information

Applicant is a:             Veteran with a disability             Unmarried spouse/minor orphan of a veteran with a disability and/or a deceased veteran

Date of disability:         Prior to Jan. 1, 1921             On or after Jan. 1, 1921

Percentage of disability: \_\_\_\_\_%

Primary Residence Value (from valuation notice): \$ \_\_\_\_\_

Will you reside in this property on September 1 of the current year?    Yes    No

Have you applied for a veteran's exemption in another county?         Yes    No

- The first application made by a veteran who served in the military service of the United States or of this state or by the unmarried surviving spouse or minor orphan of that veteran shall be accompanied by a statement, issued by a military entity, showing the percentage of disability incurred or aggravated in the line of duty during any war, international conflict, or military training in the military service of the United States or this state.
- If the veteran is 100 percent disabled, the full current year exemption is allowed. If the certificate under this section shows a lesser percentage of disability, the exemption allowed is that percentage of the current year exemption amount except that no exemption is allowed for any disability below 10 percent.
- The unmarried surviving spouse or minor orphans of a veteran who was killed in action or died in the line of duty is entitled to the total taxable value of the claimant's primary residence and the tangible personal property that is held exclusively for personal use and are not used in a trade or business.
- The county may ask for verification of residency.
- Applicant must attach a copy of "Certificate of Discharge" and statement issued by a military entity showing percentage of disability (with initial application only).

## Section 3—Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a resident of \_\_\_\_\_ County.

Signature of claimant	Date
Signature of spouse	Date

Preparer's name, address, and telephone number (if not claimant)

**Section 4 – County Use Only**

Name of County Official accepting the application	Date
---	------

**Property Information and Value (see instructions below)**

	Primary Residence	Personal Property*
Property Account/Parcel ID #		
i. Max annual veteran exemption value		
ii. Disability percentage		%
iii. Total exemption allowed		
1. Market Value of Property	\$	\$
2. Other property exemptions	\$	\$
3. Gross taxable property value	\$	\$
4. Veteran exemption amount claimed	\$	\$
5. Net Taxable Value	\$	\$
6. Tax Rate		
7. Net taxes due	\$	\$

County Official's approval	Date
----------------------------	------

\*Personal Property that is held exclusively for personal use and is not used in a trade or business.

**Instructions for County Use**

**Line i** Enter the maximum allowed veterans exemption amount for the current tax year

**Line ii** Enter the stated percentage of disability (as listed in section 2 and supported by VA documentation)

**Line iii** Enter the resulting value of multiplying line i and line ii

**NOTE:** If Claimant has received a veteran exemption for personal property owned in another county, the value exempted in the other county must be subtracted from claimant's total exemption amount

*This is the maximum allowable amount that the claimant may exempt using "Veteran with a Disability." If any exemption amount is not claimed/applied towards a property exemption, it is NOT refundable.*

**Line 1** Enter the total market value of the property that is being considered for the veteran exemption

**Line 2** Enter the total amount of any other exemptions that are being applied to the property prior to the veterans' exemption (i.e. primary residential exemption, homeowner's valuation reduction)

**Line 3** Subtract Line 2 from Line 1—this is the gross taxable value of the property

**Line 4** Using the value from line iii, apply an exemption to the property equal to or less than the total amount allowed

**Line 5** Subtract line 4 from line 3—this is the net taxable value of the property

**Line 6** Input the tax rate (based on the tax area) for the property

**Line 7** Multiply line 6 by line 5—this is the net amount of taxes due

**County will provide claimant with an application receipt within 30 days**