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The State Tax Commission has received a number of questions regarding an assessor's ability to unilaterally grant the Disabled Veterans Exemption. It is the State Tax Commission's position, based upon the statute, that every Disabled Veterans Exemption must be approved or confirmed by the Board of Review.

If the assessor receives the required paperwork from a qualified veteran prior to sending the assessment change notices in February 2014, the assessor can provisionally grant the exemption. This will allow assessors to avoid sending an assessment notice that may lead the veteran to believe that the exemption has been denied and that they must protest to the 2014 March Board of Review in order to receive the exemption. The assessor must submit the exemptions to the 2014 March Board of Review at its organizational meeting and the Board must approve or disapprove the exemptions.

In situations where the required paperwork is received after the assessor turns the roll over to the March Board, the exemption shall only be granted upon action by the Board of Review. A protest is not required by the taxpayer in these instances and the Board of Review can act on its own motion to approve or deny the exemption.

Except for the 2013 assessment year (when the 2014 July Board of Review can grant the exemption), the final date for granting the Disabled Veterans Exemption for a given assessment year is the close of the December Board of Review for the assessment year in question.

State Tax Commission

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