IDAHO
State Tax Commission

Property Tax Benefit for Veterans with 100% Service-connected Disability

Apply from January 1 through April 15, 2026

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The Veterans Property Tax Reduction benefit reduces property taxes for qualified veterans with a 100% service-connected disability or receive 100% compensation due to individual unemployment.

If you qualify, the property taxes on your home and up to one acre of land might be reduced by as much as $1,500. The program doesn't have an income limit.

If we grant this benefit to a qualifying veteran who then dies, the surviving spouse can use it for the current property. The benefit isn't transferable to a new property.

Note: The benefits won't reduce solid waste, irrigation, or other fees that government entities charge.

Who qualifies

You might qualify for Veterans Property Tax Reduction in 2026 if you meet both of these requirements:

- The U.S. Department of Veterans Affairs recognizes you as 100% service-connected disabled, or you receive 100% compensation due to individual unemployment, as of January 1, 2026.
- You owned and lived in a home in Idaho that was your primary residence before April 15, 2026.
  - The property must have a current homeowner's exemption.
  - The home can be a mobile home.

Note: You might qualify if you lived in a care facility or nursing home. Contact your county assessor's office for information.

How to apply

1. Contact your county assessor for an application or download one from **tax.idaho.gov/property.**
2. Get a current letter from U.S. Department of Veterans Affairs confirming your 100% service-connected disability rating or individual unemployment, as of January 1, 2026.
3. Complete the application. The assessor's office will help you. You must file the application with your assessor's office from **January 1 through April 15, 2026.**

Notes:

- *You must apply and qualify each year unless your disability is permanent and total.*
- *If approved, your benefit will appear on your December 2026 property tax bill.*

More tax relief options

You also might qualify and apply for the following tax relief programs in addition to, or instead of, the Veterans Property Tax Reduction benefit:

- **Property Tax Reduction** – This program reduces the amount of taxes qualified individuals pay on their home and up to one acre of land. Benefits range from $250 to $1,500. There's an income limit for this program.
- **Property Tax Deferral** – This program defers the taxes on the home and up to one acre of land for qualified individuals. The deferred taxes become a lien on the property and must eventually be repaid, with interest, to the State of Idaho. There's an income limit for this program.

Contact your county assessor for more program information and an application.

To learn more, contact:

- Your county assessor
- Tax Commission: (208) 334-7736 in the Boise area or toll free at: (800) 334-7756 ext. 2
- Hearing impaired: Use the Idaho Relay Service (TDD) (800) 377-3529
- **tax.idaho.gov**

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance may not apply to your situation. Please contact us with any questions. We work to provide current and accurate information, but some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.