



May 15, 2023

CVSO/TVSO Bulletin No. 1104

**TO: County Veterans Service Offices
Tribal Veterans Service Offices**

SUBJECT: Changes to Veterans Property Tax Credit Recertification Procedure

The purpose of this CVSO/TVSO bulletin is to raise awareness about Policy Bulletin 23-001 that was issued on May 15, 2023, by the Wisconsin Department of Veterans Affairs Office of the Secretary (OOS). The OOS Policy Bulletin 23-101, which is available at the following [website](#), provides procedures for verifying eligibility when a veteran's 100 percent disability rating is not permanent, and the veteran applies for a veteran property tax credit pursuant to Wis. Stat. §71.07(6e). This policy shall only impact applications received on or after May 15, 2023, the effective date of the OOS Policy Bulletin.

A veteran without a permanent and total USDVA service-connected disability rating was required to annually re-certify their eligibility with WDVA. As of May 15, 2023, a veteran who is certified as eligible by WDVA will have their certification remain valid unless the USDVA has declared an effective date of reduction to the veteran's disability rating. If the USDVA reduces the veteran's disability rating such that the veteran no longer has a 100 percent disability rating, the veteran is responsible for notifying WDVA so that the last year of eligibility on the veteran's certification may be updated to reflect when the rating was reduced. If the veteran fails to notify WDVA of a reduction in their disability rating, the veteran has an obligation not to claim the Property Tax Credit on their Wisconsin income tax return for any year during which they do not hold a qualifying 100 percent rating. If evidence is found that a veteran claimed the Property Tax Credit for a year during which the veteran did not hold a qualifying 100 percent disability rating, the veteran would be subject to the appropriate tax penalties.

Please see below some of the key changes enacted by the OOS Policy Bulletin:

- If a veteran holds a 100 percent disability rating for any day within a calendar year, WDVA can certify the veteran for the property tax credit for that year.
- WDVA can certify continued eligibility for the credit, unless the USDVA has declared an official date of reduction of the veteran's disability rating.
- A veteran must update WDVA, if the USDVA determines that the veteran's health condition has improved such that the veteran no longer has a 100 percent disability rating that satisfies the requirements of Wis. Stat. §71.07(6e)(a)3.d.
- A certified veteran only remains authorized to apply for the veteran's property tax credit if the veteran had a 100 percent disability rating at any point during the year for which the veteran is claiming the credit on the veteran's Wisconsin income tax return.

In summary, WDVA's certification for eligibility for the veteran's property tax credit remains valid, unless the USDVA has declared an official date of reduction of the veteran's disability rating. If the USDVA reduces the veteran's disability rating, such that the veteran no longer has a 100 percent disability rating, the veteran is responsible to update WDVA and cannot claim the veteran property tax credit in subsequent years.