



July 3, 2019

**WDVA Bulletin No. 1071**

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

**SUBJECT: Procedural & Form Changes to the Wisconsin Disabled Veterans & Unremarried Surviving Spouses Property Tax Credit Program**

In an effort to better address temporary service-connected disability evaluations of 100% awarded by the U.S. Department of Veterans Affairs (USDVA), ensure utmost accuracy and compliance with current state and federal law, and limit the possibility of fraudulent claims with the Wisconsin Department of Revenue, the following procedural and form changes have been instituted to the Wisconsin Disabled Veterans & Unremarried Surviving Spouses Property Tax Credit Program:

Veterans who have been awarded a scheduler or combined service-connected evaluation of 100% based on one or more conditions recognized under 38 U.S.C. § 1114 or 38 U.S.C. § 1134 or a 100% rating based on individual unemployability by the USDVA that is ***not*** considered Permanent & Total (P&T) ***will*** be required to submit a WDVA Form 2097 (Request for Certification for Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit) and a current (dated within the last 12 months) USDVA disability award letter documenting their disability rating on an ***annual*** basis in order to remain eligible and continue claiming the Property Tax Credit. For certifications that fit these circumstances, WDVA will still determine the veteran's first year of eligibility to claim the Property Tax Credit but the last year of eligibility on the Property Tax Credit Certification (WDVA Form 2098) will reflect the tax year in which the application was received. For each subsequent tax year during which the veteran maintains their 100% scheduler or individual unemployability rating, they will be required to submit a new WDVA 2097 and current USDVA disability award letter, unless the VA deems the disability or disabilities to be Permanent & Total.

Veterans whose USDVA service-connected evaluation of 100% or individual unemployability ***is*** considered Permanent & Total will ***not*** be required to submit a WDVA Form 2097 and USDVA disability award letter on an annual basis, unless there is a change in the circumstances upon which the initial application was based, including a change in disability rating or individual unemployability.

The Request for Certification for Wisconsin Disabled Veterans and Unremarried Surviving Spouses Property Tax Credit (WDVA Form 2097) has been edited to include wording related to changes in the evaluation of a veteran's USDVA service-connected evaluation. By signing the WDVA Form 2097, an applicant agrees to inform WDVA of any change in the circumstances upon which the application based, "including a change in disability rating or individual unemployability." Additionally, an unremarried surviving spouse of a qualifying veteran agrees to inform WDVA of any changes in marital status by signing the WDVA Form 2097. The updated WDVA Form 2097 is now available on the WDVA website:

[https://dva.wi.gov/Documents/newsMediaDocuments/WDVA%20Toolkit/Forms/WDVA\\_2097\\_Request\\_Cert\\_Veterans\\_Property\\_Tax\\_Credit.pdf](https://dva.wi.gov/Documents/newsMediaDocuments/WDVA%20Toolkit/Forms/WDVA_2097_Request_Cert_Veterans_Property_Tax_Credit.pdf).

The Wisconsin Property Tax Credit Program County/Tribe Tax Abatement Verification Form (WDVA Form 2096) has also been edited to address temporary disability ratings of 100% or individual unemployability, as well as 100% evaluations considered by the USDVA to be Permanent & Total. When completing this form, there is now an additional box to indicate whether a veteran's scheduler or combined 100% or individual unemployability rating is considered Permanent & Total. A box has also been added to indicate whether a veteran has a temporary rating of 100% based on one or more conditions recognized under 38 U.S.C. § 1114 or 38 U.S.C. § 1134. If the rating is temporary, please enter the effective date of the 100% disability award, along with the effective date that the 100% award will be reduced.



## Wisconsin Department of Veterans Affairs

---

Tony Evers, Governor | Mary M. Kolar, Secretary

Definite and Indefinite convalescent ratings will be reviewed on a case-by-case basis. The old version of the WDVA Form 2096 will no longer be accepted with Property Tax Credit applications, so please ensure that your office is using the most recent version of the form. The updated WDVA Form 2096 is now available on the WDVA website: [https://dva.wi.gov/Documents/newsMediaDocuments/WDVA%20Toolkit/Forms/WDVA\\_2096-County-Tribe-Tax-Abatement-Verification.pdf](https://dva.wi.gov/Documents/newsMediaDocuments/WDVA%20Toolkit/Forms/WDVA_2096-County-Tribe-Tax-Abatement-Verification.pdf).

The “How to Claim the Wisconsin Veterans and Surviving Spouses Property Tax Credit” instructional document has been updated as well. The process for claiming the Property Tax Credit with the Wisconsin Department of Revenue remains the same, but the instructional document now better explains that, if a veteran’s rating falls below 100% (including individual unemployability) or a surviving spouse re-marries, they are no longer eligible to claim the Property Tax Credit. It remains the responsibility of the applicant to notify WDVA of any changes in the circumstances upon which the certification is based and not to claim the Property Tax Credit if no longer in receipt of 100% VA service-connected disability compensation, 100% VA compensation based on individual unemployability, or D.I.C. (Dependency and Indemnity Compensation).

For any questions related to this bulletin, please contact the Veterans Assistance Section Chief, Zachary Hendrickson, at (608) 267-1782 or the Veterans Benefits Resource Center Team Lead, Matthew Korbol, at (608) 266-1309.