

TREASURER : TAX INFORMATION: ADD UNDER SENIOR TAX DEFERRAL : ACTIVE
MILITARY TAX DEFERRAL

To qualify for the Active Military program the following requirements must be met:

- A person must be called into military service on January 1 of the year in which the person files an application for deferral.
- The taxpayer applying for the deferral must, by themselves or jointly with another person, reside at the property. The taxpayer must own the fee simple estate or be purchasing the fee simple estate under a recorded instrument of sale, or own the mobile home, or be purchasing the mobile home under a recorded instrument of sale.
- Non-Residence Exceptions:
 - A homestead owner not residing at the property due to ill health shall not prevent the owner from meeting the requirements of eligibility.
 - A homestead owner not residing at the property due to being stationed elsewhere, shall not prevent the owner from meeting the requirements of eligibility.
- All previous property taxes must be paid in full.
- For properties with loan guaranteed by the Veterans Association of the United States, the total value of liens or mortgages, deeds of trust, and deferrals cannot exceed 100% of the actual value of the property, as determined by the county assessor.
- For properties NOT backed by VA loans, the total value of liens or mortgages, deeds of trust, and deferrals cannot exceed 90% of the actual value of the property, as determined by your county assessor.
 - Your Assessor Market Value can be found on your current year tax bill or by visiting your County Assessor's website. Browse this [list of County Assessor contact information and websites](#)(opens in new window).
- No reverse mortgages can exist on the property.
- The application must be filed between January 1 and April 1.

Applicants who have deferrals from prior year(s) must reapply each year for continued deferral assistance **OR** notify the State if they choose to opt out of participating for the current tax year.