**64:47:01:15.  Veterans' Administration determination of disability -- Correlative determination for tax relief.** Any person making application pursuant to SDCL 10-45A-4, upon submission of a statement from the Veterans Administration certifying the extent of the person's disability to be 60 percent or greater, is eligible for the tax relief sought. Any individual determined to be disabled under the public employees retirement system is eligible to apply for tax relief under this program.

**Source:** 2 SDR 40, effective December 8, 1975; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995.

**General Authority:** SDCL 10-45A-16.

**Law Implemented:** SDCL 10-45A-11.