

Application for Disabled Veterans Property Tax Credit

Disabled Veteran of United States Armed Forces with Service Connected Disability of 50 Percent or More

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number:
Property Owner:
Property Address:

Legal Description

Is this property the applicant's homestead? Yes No True and full valuation of fixtures, buildings, and improvements: \$ _____

Enter the percentage of the veteran's disability compensation rating for service-connected disabilities as certified by the Department of Veterans Affairs for the purpose of applying for a property tax credit. _____%

The applicant is a: Disabled veteran Unremarried surviving spouse of a disabled veteran

Which of the following would best describe the type of ownership of the homestead property (check only one):

- | | |
|---|---|
| A. Is recorded in your (and spouse's) name as owner <input type="checkbox"/> | D. Is held under a life estate in property <input type="checkbox"/> |
| B. Is being purchased by you under a contract for deed <input type="checkbox"/> | E. Is held in a revokable trust <input type="checkbox"/> |
| C. Is held in joint tenancy with one other than spouse <input type="checkbox"/> | |

Credit Claimed Pursuant to North Dakota Century Code Section 57-02-08.8

Instructions

Provide a copy of the DD Form 214 showing veteran's honorable discharge from active military service if claiming exemption for first time.

Provide a certificate from the Department of Veterans Affairs certifying to the percentage of service-connected disability when claiming exemption for the first time, or if the veteran receives a change in the percentage of certified rated service-connected disability.

A person shall furnish to the assessor or other assessment officials when requested to do so, any information which is believed will support the claim for credit for any subsequent year.

I make application for real property tax credit for the year _____ on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my knowledge and belief.

Note: N.D.C.C. § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Application is: Approved Disapproved

Percentage approved _____ %

x Eligible T & F value \$ _____

Valuation exempted \$ _____

Applicant

Date

Assessor or Director of Tax Equalization

Date

57-02-08.8. Property tax credit for disabled veterans

1. A disabled veteran of the United States armed forces with an armed forces service-connected disability of fifty percent or greater, who was discharged under honorable conditions or who has been retired from the armed forces of the United States, or the unremarried surviving spouse if the disabled veteran is deceased, is eligible for a credit applied against the first one hundred twenty thousand dollars of true and full valuation of the fixtures, buildings, and improvements of the person's homestead equal to the percentage of the disabled veteran's disability compensation rating for service-connected disabilities as certified by the department of veterans affairs for the purpose of applying for a property tax exemption.
2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of one hundred twenty thousand dollars of true and full value of the fixtures, buildings, and improvements of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, the credit is limited to that disabled veteran's interest in the fixtures, buildings, and improvements of the homestead, to a maximum amount calculated by multiplying one hundred twenty thousand dollars of true and full valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result of the applicant's certified disability percentage.
3. A disabled veteran or unremarried surviving spouse claiming a credit under this section for the first time shall file with the county auditor an affidavit showing the facts herein required, a description of the property, and a certificate from the United States department of veterans affairs, or its successor, certifying to the amount of the disability. The affidavit and certificate must be open for public inspection. A person shall thereafter furnish to the assessor or other assessment officials, when requested to do so, any information which is believed will support the claim for credit for any subsequent year.
4. For purposes of this section, and except as otherwise provided in this section, "homestead" has the meaning provided in section 47-18-01 except that it also applies to a person who otherwise qualifies under the provisions of this section whether the person is the head of the family.
5. This section does not reduce the liability of a person for special assessments levied upon property.
6. The board of county commissioners may cancel the portion of unpaid taxes that represents the credit calculated in accordance with this section for any year in which the qualifying owner has held title to the homestead property. Cancellation of taxes for any year before enactment of this section must be based on the law that was in effect for that tax year.