



Guideline

Property Tax Property Tax Credit for Disabled Veterans

North Dakota Century Code §§ 57-02-08.8 and 57-55-10(1)(c)

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Tax Commissioner

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Disabled Veterans

A disabled veteran may qualify for a property tax credit on the veteran's homestead.

Eligibility Requirements

1. The applicant must be a disabled veteran of the United States armed forces with an armed forces service-connected disability of 50 percent or greater.
2. The veteran must have been discharged under honorable conditions or be retired from the armed forces of the United States.
3. The percentage of credit allowed is 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.
4. The unremarried surviving spouse of a deceased qualifying veteran is eligible for the credit.
5. The disabled veteran's income and assets do not affect eligibility for the credit.

Property Qualifying for Credit

6. The credit equals the disabled veteran's percentage of disability applied to the first \$120,000 of true and full value of fixtures, buildings, and improvements of the disabled veteran's homestead.
7. If two disabled veterans are married to each other and living together, their combined credits may not exceed 100 percent of \$120,000 of true and full value of the fixtures, buildings, and improvements of the homestead.
8. 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 \$120,000 of true and full valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result by the applicant's certified disability percentage.
9. A mobile home qualifies for the credit if the mobile home is the disabled veteran's homestead.

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10. Land is not eligible for the credit.
11. A person who meets the income and asset requirements for homestead credit may apply for that program also.

Additional Requirements

12. Property must be owned and occupied as a homestead (defined in N.D.C.C. § 47-18-01) by a qualifying disabled veteran or unremarried surviving spouse.
13. The veteran must be disabled on the assessment date.
14. If the applicant is a surviving spouse of a deceased disabled veteran, the deceased veteran must have been disabled prior to the assessment date.
15. A disabled veteran or unremarried surviving spouse claiming a credit for the first time shall file with the county auditor an affidavit showing the required facts, a description of the property, and a certificate from the United States Department of Veterans Affairs certifying to the amount of the disability.
16. 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.
17. If property ownership changes after the assessment date, N.D.C.C. § 57-02-41 provides for proration of the assessment.
18. If a qualifying disabled veteran or unremarried surviving spouse moves to a different homestead, the credit is portable and may be applied to the person's new homestead.

Cancellation of Unpaid Taxes

19. The county commissioners have the authority to cancel the portion of the tax exempted by this section for any year that a disabled veteran or unremarried surviving spouse is eligible for the credit.