**Apply**
To apply, you must file a disabled veterans property tax credit application and provide the proper documentation regarding your service-connected disability and military honorable discharge (when claiming credit for the first time) with your local assessor or county director of tax equalization.

**Contact**
Contact your local assessor or county director of tax equalization for more information or for an application.

You may also contact the Office of State Tax Commissioner using the information below or find an application online.

Contact the ND Department of Veterans Affairs for assistance with obtaining disability and honorable discharge documentation:
- 701.239.7165 (Fargo area)
- 701.328.5446 (Bismarck-Mandan area)
- 866.634.8387 (toll-free)

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**Congratulations**
If you are a disabled veteran, you may be eligible for a tax credit on the property in which you reside.

**Ryan Rauschenberger, Tax Commissioner**

**Office of State Tax Commissioner**
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

701.328.3127
877.328.7088 (Toll-Free)
800.366.6888 (TTY Relay North Dakota)

**www.nd.gov/tax**

**July 2015**
**Disabled Veterans Credit**

Enacted in 2009 by the North Dakota State Legislature, the disabled veterans credit is a property tax credit that is available to veterans of the United States armed forces with a disability of 50% or greater.

If eligible, the credit may reduce the taxable value of the homestead.

To qualify, veterans must meet all eligibility requirements and file an application with the local assessor or county director of tax equalization, which is due by February 1 of the year in which the property is assessed and for which the credit is requested.

**Additional Info**

The percentage of credit allowed is equal to the percentage of the your disability compensation rating for service-connected disabilities as certified by the Department of Veterans Affairs for the purpose of applying for this property tax credit.

Your income and assets do NOT affect eligibility for the credit. In the event of the applicant’s death, the unremarried spouse is eligible for the credit.

If two disabled veterans are married to each other and living together, the combined credits may not exceed 100% of $6,750 of taxable value of the homestead.

An unremarried surviving spouse who is receiving Department of Veterans Affairs dependency and indemnity compensation receives 100% of the credit.

If you move to a different homestead, the credit is portable and may be applied to the new property.

**Eligibility Requirements**

1. You must be a disabled veteran of the United States armed forces with an armed forces service connected disability of 50% or greater in the year for which your application is made.

   - Your extra-scheduler rating, to include individual unemployability, may bring the total disability rating to 100% as determined by the Department of Veterans Affairs.

2. You must have been discharged under honorable conditions or be retired from the armed forces of the United States.

3. You must reside on and have an interest in the property for which the credit is claimed.

**The Disabled Veterans Credit May Reduce Your Taxable Value As Follows:**

<table>
<thead>
<tr>
<th>Disability Percentage</th>
<th>Maximum Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>$6,750</td>
</tr>
<tr>
<td>90%</td>
<td>$6,075</td>
</tr>
<tr>
<td>80%</td>
<td>$5,400</td>
</tr>
<tr>
<td>70%</td>
<td>$4,725</td>
</tr>
<tr>
<td>60%</td>
<td>$4,050</td>
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<tr>
<td>50%</td>
<td>$3,375</td>
</tr>
</tbody>
</table>