

## 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)

# DISABLED VETERANS PROPERTY TAX CREDIT



24791  
July 2015

**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  
OPTION 6 (TOLL-FREE)

800.366.6888  
(TTY RELAY NORTH DAKOTA)

[WWW.ND.GOV/TAX](http://WWW.ND.GOV/TAX)

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



OFFICE OF STATE TAX COMMISSIONER

## 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.

### ★ THE DISABLED VETERANS CREDIT MAY REDUCE YOUR TAXABLE VALUE AS FOLLOWS:

<u>Disability Percentage</u>	<u>Maximum Reduction</u>
100%	\$6,750
90%	\$6,075
80%	\$5,400
70%	\$4,725
60%	\$4,050
50%	\$3,375

## 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-schedular 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.

## 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.

HOW TO APPLY ⇨