

Application For Disabled Veterans Property Tax Credit

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N.D.C.C. § 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 50% or greater or a disabled veteran who has an extra-schedular rating to include individual unemployability which results in the veteran being paid at the 100% disability rate as determined by the department of veterans' affairs, who was discharged under honorable conditions, or who has been retired from the armed forces of the United States, or the surviving spouse if the disabled veteran is deceased, is eligible for a credit applied against the first \$9,000 of taxable valuation of the person's homestead owned and occupied by the disabled veteran or surviving spouse, equal to the percentage of the disabled veteran's disability compensation rating or unemployability rating for service-connected disabilities as certified by the department of veterans' affairs for the purpose of applying for a property tax credit. A surviving spouse who is receiving department of veterans' affairs dependency and indemnity compensation receives a 100% credit as described in this subsection.
2. If two disabled veterans are married to each other and living together, their combined credits may not exceed 100% of \$9,000 of taxable valuation of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, parent, or child, the credit is limited to that disabled veteran's interest in the homestead, calculated by multiplying the taxable valuation of the disabled veteran's interest in the homestead property by the applicant's certified disability percentage, not to exceed the maximum credit amount in Subsection 1.
3. A disabled veteran or 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. (Note: These documents are confidential under N.D.C.C. § 37-18-11 and may not be disclosed to the public.) 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:
 - a. "Child" means a child by birth, adoption, or marriage.
 - b. "Homestead" has the meaning provided in N.D.C.C. §47-18-01 except that it also applies to a person who otherwise qualifies under the provisions of this section whether that person is the head of the family.
 - c. "Parent" means a birth, adoptive parent, or stepparent.
5. This section does not reduce the liability of a person for special assessments levied upon property.
6. A credit under this section terminates at the end of the taxable year of the death of the applicant.
7. 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.