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Disabled Veterans Property Tax 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 apply, 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.

Disabled Veterans Property Tax Credit



Disabled Veterans Property Tax Credit



The Veteran

Disabled Veterans Property Tax Credit



Disabled Veterans Property Tax Credit

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. The applicant could also be a disabled veteran who has an extra scheduler rating to include individual unemployability that brings the veteran's total disability rating to 100 percent as determined by the Department of Veterans Affairs.**
- 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 credit.**

Disabled Veterans Property Tax Credit

Eligibility Requirements

- 4. The unremarried surviving spouse of a deceased qualifying veteran is eligible for the credit. An unremarried surviving spouse who is receiving Department of Veterans Affairs dependency and indemnity compensation receives a 100 percent credit.**

DIC is a tax free monetary benefit paid to eligible survivors of military Servicemembers who died in the line of duty or eligible survivors of Veterans whose **death** resulted from a service-related injury or disease.

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

1. A disabled veteran of the United States armed forces with an armed forces service-connected disability of fifty percent or greater or a disabled veteran who has an extra-schedular rating to include individual unemployability that brings the veterans total disability rating to one hundred percent 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 unremarried surviving spouse if the disabled veteran is deceased, is eligible for a credit applied against the first six thousand seven hundred fifty dollars of taxable valuation of the homestead owned and occupied by the disabled veteran or unremarried surviving spouse equal to the percentage of the disabled veterans 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. An unremarried surviving spouse who is receiving department of veterans affairs dependency and indemnity compensation receives a one hundred percent credit as described in this subsection.

- 5. The disabled veteran's income and assets do not affect eligibility for the credit.**

Disabled Veterans Property Tax Credit

Property Qualifying for Credit

*** 6. The credit equals the disabled veteran's percentage of disability or unemployability rating applied to the first \$6,750 of taxable value 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 \$6,750 of taxable value 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 homestead, to a maximum amount calculated by multiplying \$6,750 of taxable valuation by the disabled veteran's percentage of interest in the homestead property and multiplying the result by the applicant's certified disability percentage.**

Disabled Veterans Property Tax Credit

Property Qualifying for Credit

9. A mobile home qualifies for the credit if the mobile home is the disabled veteran's homestead.

*** 10. Land is eligible for the credit (effective for 2015 assessment.)**

11. A person who meets the income and asset requirements for homestead credit may apply for that program also

Disabled Veterans Property Tax Credit

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.

47-18-01. Homestead Exemption - Area and value. The homestead of any individual, whether married or unmarried, residing in this state consists of the land upon which the claimant resides, and the dwelling house on that land in which the homestead claimant resides, with all its appurtenances, and all other improvements on the land, the total not to exceed one hundred thousand dollars in value, over and above liens or encumbrances or both. The homestead shall be exempt from judgment lien and from execution or forced sale, except as otherwise provided in this chapter. The homestead may not embrace different lots or tracts of land unless the lots or tracts of land are contiguous. For purposes of this section, "contiguous" means two or more tracts of real property which share a common point or which would share a common point but for an intervening road or right of way.

13. The veteran must have 50 percent or greater service-connected disability on the assessment date. The percentage rating on the assessment date applies for the whole year.

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.

Disabled Veterans Property Tax Credit

Additional Requirements

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, a copy of the DD Form 214 showing the veteran's honorable discharge from active military service and a certificate from the United States Department of Veterans Affairs certifying to the amount of the disability. Those documents are confidential under N.D.C.C. § 37-18-11.

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

17 If a qualifying disabled veteran or unremarried spouse moves to a different homestead, the credit is portable and may be applied to the person's new homestead.

*** 18. A credit under this section terminates at the end of the taxable year of the death of the applicant**

Disabled Veterans Property Tax Credit

Cancellation of Unpaid Taxes

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

Disabled Veterans Property Tax Credit



True and Full Value	\$550,000
Assessed Value	\$275,000
Taxable value	\$ 27,500

True and Full Value	\$20,000 (good interior)
Assessed Value	\$10,000
Taxable Value	\$ 1,000



Disabled Veterans Property Tax Credit



Veteran Credit

100%	6750
90%	6075
80%	5400
70%	4725
60%	4050
50%	3375

Veteran Credit

100%	6750
90%	6075
80%	5400
70%	4725
60%	4050
50%	3375



Disabled Veterans Property Tax Credit



Veteran Credit

Veteran with 100% Disability

Taxable Value	1,000
100% Credit	1,000
Interest in property	1.0
Disability percentage	100
Total Value of Credit	1,000
Remaining Value to be Taxed	0,000

Veteran Credit

Veteran with 100% Disability

Taxable Value	27,500
100% Credit	6,750
Interest in property	1.0
Disability percentage	100
Total Value of Credit	6,750
Remaining Value to be Taxed	20,750



Veteran Credit

100%	6750
90%	6075
80%	5400
70%	4725
60%	4050
50%	3375

Disabled Veterans Property Tax Credit



Veteran Credit

Veteran with 50% Disability

Taxable Value	1,000
100% Credit	1,000
Interest in property	1.0
Disability percentage	.50
Total Value of Credit	500
Remaining Value to be Taxed	500

Veteran Credit Veteran with 50% Disability

Taxable Value	27,500
100% Credit	6,750
Interest in property	1.0
Disability percentage	.50
Total Value of Credit	3375
Remaining Value to be Taxed	24,125





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