

Application for Disabled Veterans Property Tax Credit

Disabled Veteran of United States Armed Forces with Service Connected Disability of 50 Percent or More or Extra - Scheduler Rating that Brings the Total Disability Rating to 100 Percent

This application must be filed with the county auditor by February 1 of the first year for which the credit is claimed. A person shall 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. A qualifying disabled veteran who acquires the homestead during the year may apply for credit for the portion of the year during which the veteran owns the homestead.

Property Number:
Property Owner:
Property Address:

Legal Description

Is this property the applicant's homestead? Yes No Taxable valuation of fixtures buildings, and improvements: \$ _____

Enter the percentage of the 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. _____%

The applicant is a: Disabled veteran Unremarried surviving spouse of a disabled veteran
Unremarried spouse receiving DVA dependency and indemnity compensation
(100 percent exemption)

Which of the following would best describe the type of ownership of the homestead property (check only one):

- | | |
|---|---|
| A. Is recorded in your (and spouse's) name as owner <input type="checkbox"/> | D. Is held under a life estate in property <input type="checkbox"/> |
| B. Is being purchased by you under a contract for deed <input type="checkbox"/> | E. Is held in a revokable trust <input type="checkbox"/> |
| C. Is held in joint tenancy with one other than spouse <input type="checkbox"/> | |

Credit Claimed Pursuant to North Dakota Century Code Section 57-02-08.8

Instructions

Provide a copy of the DD Form 214 showing veteran's honorable discharge from active military service if claiming exemption for first time. (This document is confidential.)

Provide a certificate from the Department of Veterans' Affairs certifying to the percentage of service-connected disability when claiming exemption for the first time, or if the veteran receives a change in the percentage of certified rated service-connected disability. (This document is confidential.)

I make application for real property tax credit for the year _____ on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my knowledge and belief.

Note: N.D.C.C. § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Application is: Approved Disapproved

Percentage approved _____ %

x Eligible Taxable value \$ _____

Valuation exempted \$ _____

Applicant

Date

Assessor or Director of Tax Equalization

Date

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 fifty percent or greater or a disabled veteran who has an extra-schedular rating to include individual unemployability that brings the veteran's 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 five thousand four hundred dollars of taxable valuation of the fixtures, buildings, and improvements of the person's homestead owned and occupied by the disabled veteran or unremarried surviving spouse 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. An unremarried surviving spouse who is receiving department of veterans' affairs dependency and indemnity compensation receives a one hundred percent exemption as described in this subsection.
2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of five thousand four hundred dollars of taxable valuation of the fixtures, buildings, and improvements of the homestead. 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 five thousand four hundred dollars 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.
3. A disabled veteran or unremarried 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, "homestead" has the meaning provided in section 47-18-01 except that it also applies to a person who otherwise qualifies under the provisions of this section whether the person is the head of the family.
5. This section does not reduce the liability of a person for special assessments levied upon property.
6. 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.