



APPLICATION FOR DISABLED VETERANS PROPERTY TAX CREDIT
 OFFICE OF STATE TAX COMMISSIONER
 SFN 24770 (10-2023)

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

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 the homestead: \$ _____

Enter the percentage of the 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. _____%

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

Marital status: Married Single

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 D. Is held under a life estate in property
 B. Is being purchased by you under a contract for deed E. Is held in a revocable trust
 C. Is held in joint tenancy with one other than spouse

**Credit Claimed Pursuant to North Dakota Century Code § 57-02-08.8
 Instructions**

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

Provide a certificate from the Department of Veterans Affairs certifying to the percentage of service-connected disability or unemployability rating when claiming credit 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 (N.D.C.C.) § 57-02-14.1, certify the information is accurate to the best of my knowledge and belief.

Note: North Dakota Century Code § 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 \$ _____

Taxable value of credit \$ _____

 Applicant Date

 Assessor or Director of Tax Equalization Date

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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 that brings the veteran's total disability rating to 100% 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 \$8,100 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 \$8,100 of taxable valuation 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 homestead, to a maximum amount calculated by multiplying \$8,100 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 or unemployability rating.
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, "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 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. 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.