



Memorandum

To: County Auditors/County Directors of Tax Equalization/County Treasurers/Programmers

From: Linda Leadbetter, State Supervisor of Assessments

Date: October 15, 2019

Subject: Disabled Veteran Credit and Homestead Credit taxable value

Discussions have been held over the past several years regarding the exclusion/inclusion of the taxable value of the disabled veteran credit and homestead credit property in the mill levy calculation. Each time the program parameters change, the impact of the exclusion of these values in the calculation has increased.

A presentation was shared at the 2019 conference of the North Dakota County Auditors Association and North Dakota County Treasurers Association. I reviewed the process with Tax Commissioner Rauschenberger.

Beginning with the 2020 tax year application, mill levy calculations shall include the taxable value of the disabled veteran credit and homestead credit property. It has been determined that no changes are required to the abstract of assessments, which reports the number of credits and taxable value by township, city, and county.

If county-specific programming is required to ensure that the 2020 taxable value includes the values of both credit programs for the mill levy calculation, please prepare to make these changes with your programmer as soon as possible.

Please contact me at (701) 328-3127 if additional clarification is required.

A handwritten signature in cursive script that reads "Linda Leadbetter".