

## PROPERTY TAX EXEMPTION FOR QUALIFYING VETERANS & DISABLED PERSONS CONFINED TO USE OF A WHEELCHAIR

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### Property Exempted

1. The exemption is applied to the taxable valuation of fixtures, buildings, and improvements, including mobile homes, for the first \$150,000 of true and full valuation of the fixtures, buildings, and improvements.
2. The land is taxable.
3. A person may also qualify for homestead credit.

### Additional Requirements

4. The applicant must be disabled on the assessment date.
5. Property must be owned and occupied as a homestead, as defined in North Dakota Century Code (N.D.C.C.) § 47-18-01, by a qualifying veteran or unremarried surviving spouse, or a qualifying disabled person or unremarried surviving spouse.
6. The applicant must file an affidavit showing the facts and description of the homestead with the county auditor when applying for the exemption.
7. If property ownership changes after the assessment date, N.D.C.C. § 57-02-41 provides for proration of the assessment.
8. If a qualifying applicant or unremarried surviving spouse moves to a different homestead, the exemption is portable and may be applied to the person's new homestead.

### Paraplegic Disabled Veterans of the United States Armed Forces or Veterans who have been Awarded Specially Adapted Housing by the Department of Veterans' Affairs

9. The maximum benefit may not exceed \$6,750 taxable value, because the exemption is limited to the first \$150,000 of true and full value of fixtures, buildings, and improvements.
10. Income and assets are not considered in determining eligibility for the exemption.
11. The paraplegic disability does not have to be service connected.
12. The exemption is available to the unremarried surviving spouse of the veteran.

### Permanently and Totally Disabled Persons Permanently Confined to Use of a Wheelchair

13. "Permanently confined to use of a wheelchair" means "that the person cannot walk with the assistance of crutches or any other device and will never be able to do so and that a physician . . . has so certified." [See N.D.C.C. § 57-02-08(20)(b).] An applicant should provide a statement from a physician certifying that the applicant meets the statutory definition.
14. The same reduction in assessed valuation applies whether the homestead is owned by the spouse or jointly owned by the disabled person and spouse, provided both reside on the homestead.



NORTH DAKOTA

Brian Kroshus, Tax Commissioner

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15. The exemption is available to the disabled person's unremarried surviving spouse.
16. Income and assets are not considered in determining eligibility for the exemption.
17. The maximum benefit may not exceed \$6,750 taxable value, because a homestead is limited to \$150,000 market value. (See N.D.C.C. § 47-18-01.)
18. The exemption does not reduce liability for special assessments.

### **Cancellation of Unpaid Taxes**

The county commissioners have the authority to cancel the portion of the tax exempted by this subsection for any year that a qualifying owner has held title to the exempt property.

\* Indicates significant change since last revised.