HOMESTEAD & RENTER'S REFUND PROPERTY TAX CREDITS

Senior citizens and individuals with disabilities may qualify for North Dakota property tax credits.

ELIGIBILITY REQUIREMENTS

- 65 years of age or older in the year for which the application is made (or the year the Renter's Refund is claimed).
- OR-
- Permanently disabled.

- Proof of total disability must be established.
- Can be a homeowner or renter.
- There is no age requirement for those permanently disabled.
- A homeowner or renter with a disability must meet the same qualifications, except for age, as a senior citizen homeowner or renter.
HOMESTEAD PROPERTY TAX CREDIT

BENEFIT:
The credit reduces the homeowner’s taxable value depending on the homeowner’s income. The maximum reduction of taxable value may vary from $4,500 to $9,000.

APPLICATION PROCESS:
Homeowners must apply for a property tax credit with their local assessor or country director of tax equalization by February 1.

RENTER’S REFUND

BENEFIT:
The applicant’s annual rent must be a certain percentage of their income to qualify for a refund.

APPLICATION PROCESS:
Renters must apply for a refund with the Office of State Tax Commissioner before June 1.

Additional information & applications are available @ tax.nd.gov.