

# 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-  
Permanently and totally disabled.
- Proof of permanent and 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.



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## **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 county 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](http://tax.nd.gov).

