



# Guideline

## Property Tax

### Exemption for Qualifying Veterans and Disabled Persons Confined to Use of a Wheelchair

North Dakota Century Code §§ 57-02-08(20) and 57-55-10(1)

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*Tax Commissioner*

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#### Property Exempted

1. The exemption is applied to the taxable valuation of mobile homes, fixtures, buildings, and improvements up to the eligible amount.
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 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 Veterans Administration

9. The exemption is available to the unremarried surviving spouse of the veteran.
10. The maximum benefit may not exceed \$3,600 taxable value, because a homestead is limited to \$80,000 market value. (See N.D.C.C. § 47-18-01.)
11. Income and assets are not considered in determining eligibility for the exemption.
12. The paraplegic disability does not have to be service connected.

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## Disabled Veterans of the United States Armed Forces

13. Veterans must have honorable discharge or be retired from armed forces.
14. Veterans must have service-connected disability of 50% or greater.
15. Exemption is available to the unremarried surviving spouse of the veteran.
16. Combined income of veteran and spouse may not exceed the maximum amount specified for receiving homestead credit exclusive of compensation for service-connected disability. (See N.D.C.C. § 57-02-08.1.)
17. The income of the veteran's unremarried surviving spouse may not exceed the maximum amount specified for receiving homestead credit (See N.D.C.C. § 57-02-08.1.)
18. The prior year's income is considered for the current year's application.
- \*19. The value of the applicant's assets is not considered.
20. The maximum benefit may not exceed \$3,600 taxable value, because a homestead is limited to \$80,000 market value. (See N.D.C.C. § 47-18-01.)
21. The veteran must file with the county auditor a certificate from the United States Veterans Administration indicating the amount of disability.

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

22. "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(20c).]
23. 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.
24. The exemption is available to the disabled person's unremarried surviving spouse.
25. Income and assets are not considered in determining eligibility for the exemption.
26. The maximum benefit may not exceed \$3,600 taxable value, because a homestead is limited to \$80,000 market value. (See N.D.C.C. § 47-18-01.)
27. 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 veteran is eligible for the exemption.

\* Indicates significant change since last revised.