



Guideline

Property Tax Exemption for Qualifying Veterans & 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 fixtures, buildings, and improvements, including mobile homes, 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 maximum benefit may not exceed \$5,400 taxable value, because the exemption is limited to the first \$120,000 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.

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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(20)(b).] An applicant should provide a statement from a physician certifying that the applicant meets the statutory definition.
- 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 \$4,500 taxable value, because a homestead is limited to \$100,000 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 qualifying owner has held title to the exempt property.

- * Indicates significant change since last revised.

Application for Property Tax Exemption

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number:
Property Owner:
Property Address:

Legal Description

Date property was acquired: _____

Market value of property claimed exempt: \$ _____

Exemption Claimed Pursuant to One of the Following Sections of the North Dakota Century Code:

- 1. N.D.C.C. § 57-02-08(9), property used exclusively for public worship or property belonging to a religious organization and used for religious purposes: Church Parsonage Other (attach explanation)
- 2. N.D.C.C. § 57-02-08(8), property owned by an institution of public charity and used for the charitable purposes for which it was organized: Public Hospital ⁽¹⁾ Nursing Home ⁽¹⁾ Other (attach explanation) ⁽¹⁾
- 3. N.D.C.C. § 57-02-08(11), property owned by nonprofit lodges, clubs, etc. and used for their meetings and ceremonies:
 - a. If licensed to sell alcoholic beverages, describe each area of the building where these beverages are sold or consumed.

 - b. If food is sold, describe each area of the building where the food is sold or consumed.

- 4. N.D.C.C. § 57-02-08(20), buildings owned and occupied as a homestead by one of the following:
 - a. Paraplegic Disabled Veteran or Veteran awarded specially adapted housing or unremarried surviving spouse ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾
 - b. Permanently and Totally Disabled Person Confined to a Wheelchair or unremarried surviving spouse ⁽²⁾
- 5. N.D.C.C. § 57-02-08(22), buildings owned by a blind person and/or spouse and occupied as a home by the blind person. ⁽²⁾
- 6. N.D.C.C. § 57-02-08(26), buildings owned and occupied as a homestead by a paraplegic disabled person or unremarried surviving spouse. ⁽²⁾⁽³⁾
- 7. N.D.C.C. § 57-02-08(31), group homes owned by nonprofit corporations.
- 8. N.D.C.C. § 57-55-10, mobile home is exempt or the provisions of N.D.C.C. ch. 57-55 apply.
- 9. N.D.C.C. § _____ Subsection _____

For what purpose(s) was the property used during the 12-month period prior to the year for which this exemption is claimed? (Note: Be specific. If there were several types of use, indicate such usages by square foot areas of the building and floor location. If additional space is needed, attach another sheet.)

Is any income derived from the use of any portion of this property by other individuals or groups, whether considered as rent or reimbursement for expenses or services rendered? Yes No If Yes, give details.

- (1) Provide a current copy of organizational documents supporting claim (e.g., articles of incorporation and by-laws, etc.) if claiming exemption for first time or upon request.
- (2) Provide an affidavit or physician's certificate if claiming exemption for first time.
- (3) Provide an annual statement that previous year's income did not exceed the amount provided in N.D.C.C. § 57-02-08.1.
- (4) Provide a copy of the DD Form 214 showing veteran's honorable discharge from active military service if claiming exemption for first time.
- (5) Provide evidence from the Department of Veterans Affairs showing award of specially adapted housing if claiming exemption for this status for first time.
- (6) A person shall furnish to the assessor or other assessment officials when requested to do so any information that is believed will support the claim for exemption for a subsequent year.

I (We) make application for real property tax exemption for the year _____ on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my (our) knowledge and belief.

Note: N.D.C.C. § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Application is: Approved Disapproved

Applicant

Date

Assessor or Director of Tax Equalization

Date

Physician's Certificate of Disability

I hereby certify that _____ of
(Applicant)

_____ of Cass County is
(Address)

a permanently and totally disabled person according to the definition:

The phrase "permanently and totally disabled" means the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expect to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months.

Physician Comments. _____

Effective Date of Disability: _____

This certificate is filed in accordance with NDCC 57-02-08.1 pertaining to property tax exemption.

Date: _____

Physician

Address