

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.



TAX COMMISSIONER BRIAN KROSHUS
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

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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.

