



# HOMESTEAD CREDIT APPLICATION FOR SENIOR CITIZENS & DISABLED PERSONS

OFFICE OF STATE TAX COMMISSIONER  
SFN 24757 (6-2023)

For the Year of \_\_\_\_\_

File application with the local assessor prior to February 1 of the year for which the credit is requested.

To (Assessor)
City or Twp.
County

Applicant Information		
City	Date of Birth	Telephone Number
Legal Description of Applicant's Homestead Property		Parcel Number
Lot	Block	Addition
1. Marital status Married <input type="radio"/> Single <input type="radio"/> 2. Which of the following would best describe the type of ownership of the homestead property (fill in only one): A. Is recorded in your (and spouse's) name as owner <input type="radio"/> D. Is held under a life estate in property <input type="radio"/> B. Is being purchased by you under a contract for deed <input type="radio"/> E. Is held in a revocable trust <input type="radio"/> C. Is held in joint tenancy with one other than spouse <input type="radio"/> _____ Percent owned 3. Is the above-described property exempt as a farm residence? Yes <input type="radio"/> No <input type="radio"/>		
To Be Completed By The Assessor		
Application is: Approved <input type="radio"/> Denied <input type="radio"/> Reason for denial:		
_____ % reduction allowed or a maximum of \$_____ based on _____ % ownership/interest in property		
Date	Signature of Assessor	
Income and Medical Expense Information		
<b>The Following is an Accurate Account of Total Income for the Preceding Calendar Year (See the back of this application for explanation of income from all sources)</b>		
5. Applicant's and spouse's income from Social Security benefits (exclude Medicare):	\$	
6. Applicant's and spouse's income from salary and wages:	\$	
7. Applicant's and spouse's income from interest:	\$	
8. Applicant's and spouse's income from all other sources:	\$	
9. Dependents' total income from all sources:	\$	
<b>10. Total income from all sources (add lines 5, 6, 7, 8, and 9):</b>		<b>\$</b>
Medical expenses actually paid during the year and not paid for by insurance:		
Total amount of health and hospital insurance premiums (exclude Medicare):	\$	
Medicine and drugs:	\$	
Doctor, dentist, and hospital costs:	\$	
Hearing aids, eyeglasses, dentures, etc.:	\$	
Transportation costs for medical care: (63 cents per mile)	\$	
Nursing home care costs and/or home nursing care costs:	\$	
<b>11. Total medical expenses:</b>		<b>\$</b>
<b>12. Income from all sources excluding medical expenses (line 10 less line 11):</b>		<b>\$</b> *
Applicant Signature		

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. I am willing to furnish proof of age, income, and assets if requested to do so by someone authorized to administer this assessment credit. I reside on the property described in this application and I hereby claim the Homestead Credit on this property as provided for in N.D.C.C § 57-02-08.1.

Signature of Applicant	Date
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**N.D.C.C. § 57-02-08.1. Homestead credit.**

1. a. Any person 65 years of age or older or permanently and totally disabled, in the year in which the tax was levied, with an income that does not exceed the limitations of subdivision c is entitled to receive a reduction in the assessment on the taxable valuation on the person's homestead. An exemption under this subsection applies regardless of whether the person is the head of a family.
- b. The exemption under this subsection continues to apply if the person does not reside in the homestead and the person's absence is due to confinement in a nursing home, hospital, or other care facility, for as long as the portion of the homestead previously occupied by the person is not rented to another person.
- c. The exemption must be determined according to the following schedule:
  - (1) If the person's income is not in excess of \$40,000, a reduction of 100% of the taxable valuation of the person's homestead up to a maximum reduction of \$9,000 of taxable valuation.
  - (2) If the person's income is in excess of \$40,000 and not in excess of \$70,000, a reduction of 50% of the taxable valuation of the person's homestead up to a maximum reduction of \$4,500 of taxable valuation.
- d. Persons residing together as spouses or when one or more is a dependent of another, are entitled to only one exemption between or among them under this subsection. Persons residing together, who are not spouses or dependents, who are coowners of the property are each entitled to a percentage of a full exemption under this subsection equal to their ownership interests in the property.
- e. This subsection does not reduce the liability of any person for special assessments levied upon any property.
- f. Any person claiming the exemption under this subsection shall sign a verified statement of facts establishing the person's eligibility.
- g. The assessor shall attach the statement filed under subdivision f to the assessment sheet and shall show the reduction on the assessment sheet.
- h. An exemption under this subsection terminates at the end of the taxable year of the death of the applicant.
- . . . .
4. A person whose homestead is a farm structure exempt from taxation under N.D.C.C. § 57-02-08(15) may not receive any property tax credit under this section.
5. For the purposes of this section:
  - a. "Dependent" has the same meaning it has for federal income tax purposes.
  - b. "Homestead" has the same meaning as provided in N.D.C.C. § 47-18-01.
  - c. "Income" means income for the most recent complete taxable year from all sources, including the income of any dependent of the applicant, and including any county, state, or federal public assistance benefits, social security, or other retirement benefits, but excluding any federal rent subsidy, any amount excluded from income by federal or state law, and medical expenses paid during the year by the applicant or the applicant's dependent which is not compensated by insurance or other means.
  - d. "Medical expenses" has the same meaning as it has for federal income tax purposes, except that for transportation for medical care the person may use the standard mileage rate allowed for state officer and employee use of a motor vehicle under N.D.C.C. § 54-06-09.
  - e. "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 expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months as established by a certificate from a licensed physician or a written determination of disability from the social security administration or any federal or state agency that has authority to certify an individual's disability.

**INCOME**

Income from all sources includes all income of any kind received during the calendar year preceding the February 1 assessment date by the person claiming the homestead credit and any dependents, including the spouse if married and living together. For example, it includes, but is not limited to, such items as:

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|--|---|
| 1. Social security benefits              | 6. Dividends or interest  |
| 2. SSI benefits                          | 7. Unemployment compensation benefits                             |
| 3. Pensions                              | 8. Gains from the sale of property                                |
| 4. Retirement benefits                   | 9. Net rental income (total rental income less related expenses)  |
| 5. Salaries, wages, commissions and fees | 10. Net profit from any business, including farming and ranching. |

\* **Confidentiality.** Income and medical expenses contained in this application are confidential. However, they may be disclosed to the board of county commissioners and county auditor, as needed, to carry out their official duties.