



# HOMESTEAD CREDIT APPLICATION FOR SENIOR CITIZENS & DISABLED PERSONS

OFFICE OF STATE TAX COMMISSIONER  
SFN 24757 (10-2024)

**For the year 2025**

**Send application to your local assessor prior to April 1, 2025.**

City or Township
County

Applicant Information		
Name		
Address		
City	State	Zip Code
Date of Birth	Telephone Number	
Property Information		
Parcel Number	Legal Description	
Addition	Block	Lot
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. Does this property receive the Farm Residence Exemption? Yes <input type="radio"/> No <input type="radio"/>		
Your 2025 application is based on your 2024 Income and Medical Expense Information		
<b>4. Account of total income from both applicant and spouse for 2024.</b> See the back of this application for explanation of income from all sources.		
a. Net income from Social Security benefits ( <i>Gross benefit minus Medicare premium</i> ):	\$	
b. Income from wages, salary, etc. ( <i>From Form 1040 or 1040-SR, line 1z</i> ):	\$	
c. Income from taxable interest and dividend income ( <i>From Form 1040 or 1040-SR, lines 2b and 3b</i> ):	\$	
d. Income from IRAs, pensions, and annuities ( <i>From Form 1040 or 1040-SR, lines 4b and 5b</i> ):	\$	
e. Capital gains and losses ( <i>From Form 1040 or 1040-SR, line 7</i> ):	\$	
f. Income from all other sources ( <i>From Form 1040 or 1040-SR</i> ):	\$	
g. Dependent(s) income from all sources:	\$	
<b>4h. Total income from all sources (Add lines 4a through 4g):</b>		\$
<b>5. Medical expenses actually paid in 2024 and not paid for by insurance:</b>		
a. Total amount of health and hospital insurance premiums ( <i>Exclude Medicare</i> ):	\$	
b. Prescription medicine and drugs:	\$	
c. Doctor, dentist, and hospital costs:	\$	
d. Hearing aids, eyeglasses, dentures, etc.:	\$	
e. Transportation and lodging costs for medical care: ( <i>67 cents per mile; \$107 per night lodging</i> )	\$	
f. Nursing home care costs and/or home nursing care costs:	\$	
<b>5g. Total medical expenses (add lines 5a through 5f):</b>		\$
<b>6. Income from all sources excluding medical expenses (line 4h minus 5g):</b>		\$
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 and income 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.		
Applicant Signature		
Signature of Applicant	Date	
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	

**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 co-owners 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 with the exception of income from social security benefits, 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:

- |  |   |
|--|---|
| 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 or loss 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.