

EXEMPTION TYPES

HOMESTEAD TAX CREDIT

Qualifications:

You must be 65 years of age or older or permanently and totally disabled. Your assets may not exceed \$500,000, including the market value of your homestead. Applications are filed annually using income and medical expenses from the previous year.

Renters Refund:

This has the same age and income requirements as the Homestead Credit. When 20% of your annual rent exceeds 4% of your income, you receive a refund for the overpayment of rent. Mobile home lot rent qualifies. Contact the State Tax Commissioner's Office at 701-328-3127 for more information.

| Income Limits 2013 | | |
|---------------------------|-----------------------------|----------------------|
| If your income is: | Taxable value is reduced by | Maximum TV reduction |
| \$ 0 - 22,000 | 100% | \$4,500 |
| 22,001 - 26,000 | 80% | 3,600 |
| 26,001 - 30,000 | 60% | 2,700 |
| 30,001 - 34,000 | 40% | 1,800 |
| 34,001 - 38,000 | 20% | 900 |
| 38,001 - 42,000 | 10% | 450 |

PROPERTY TAX CREDIT FOR DISABLED VETERANS

Eligibility Requirements:

The applicant must have an armed-forces service connected disability of 50% or greater. An award letter from Veteran's Services stating percentage of disability and DD214 are required. The exemption is based on the VA disability rating.

Additional Requirements:

There is no income or asset limitation. The exemption is available to the applicant's unremarried surviving spouse. The exemption is applied to the first \$150,000 market value of the homestead.

PARAPLEGIC DISABLED VETERAN'S EXEMPTION

Eligibility Requirements:

The applicant must be awarded special adaptive housing from the VA. The disability does not have to be service related. A DD214, physician's certificate and application for property tax exemption are required.

Additional Requirements:

There is no income or asset limitation. The exemption is available to the applicant's unremarried surviving spouse. The exemption is applied to the first \$150,000 market value of the homestead.

WHEELCHAIR DISABILITY EXEMPTION

Eligibility Requirements:

The applicant must be "permanently confined to the use of a wheelchair". A statement from a physician and application for property tax exemption are required.

Additional Requirements:

There is no income or asset limitation. The exemption is available to the applicant's unremarried surviving spouse. The exemption is applied to the first \$100,000 market value of the homestead.

BLIND EXEMPTION

Eligibility Requirements:

A physician's certificate is required stating that the individual is legally blind. The best eye cannot be better than 20/200, or the field of vision is limited to an angle of no more than 20 degrees.

Additional Requirements:

There is no income or asset limitation. The exemption is applied to the first \$160,000 of the market value of the homestead. All Blind Exemptions will be reported to the Department of Motor Vehicles.

**Please call our office at 701-222-6691 for complete requirements for all exemptions.*