

TAX REFORM AND RELIEF ADVISORY COMMITTEE

Wednesday, December 3, 2025

Brian Kroshus
Tax Commissioner

Primary Residence Application History

In 2023, the 68th legislative assembly passed HB 1158, which created a primary residence property tax credit of up to $500 for the 2024 and 2025 property tax years for qualifying households located in North Dakota.

In 2025, the 69th Legislative Assembly increased the credit amount to up to $1,600 per qualified household, retroactive for the 2025 property tax year.

PRIMARY RESIDENCE CREDIT PROGRAM HISTORY					
Property Tax Year	**Total Applicants**	**Credit Amount**	**Total Dispersed to County**	**Year-to-Year Diff.**	**Year-to-Year % Change**
2024	134,899	$500	$65,859,732.38		
2025	145,264	$1,600	**TBD**	10,365	7.68%
2026	8,698*	$1,600	**TBD**		

* Special manufactured home application period in Jul.-Aug. of 2025

Primary Residence Credit households with no residual property tax owed after applying credit

- 9.7% for the 2024 property tax year – approximately 16,000 households
  - $500 maximum credit amount
- 29.8% for the 2025 property tax year – approximately 50,000 households
  - $1,600 maximum credit amount
- If the credit amount remains fixed at $1,600, the percentage of homeowners eligible for full property tax relief will decline over time due to:
  - Inflation
    - Existing home values continue to rise in most locations
  - New housing starts
    - Increases the number of eligible primary residence households
    - New construction cost and corresponding property tax obligation exceeds available credit amount
- Homestead and Disabled Veteran Property Tax Credit Programs are administered at the local level and not currently tracked for that metric

Homestead Property Tax Credit Data and Disabled Veteran's Credit History

DISABLED VETERAN CREDIT HISTORY					
	Total Applicants	Total Taxable Value	Total Payment to County	State Med Payment	Total
2015	3,111	$13,129,536.72	$3,531,300.77	$13,129.56	$3,544,430.33
2016	3,329	$14,171,940.39	$3,757,434.90	$14,171.96	$3,771,606.86
2017	3,571	$15,537,258.10	$4,067,951.52	$15,537.28	$4,083,488.80
2018	4,017	$17,595,559.45	$4,705,146.07	$17,595.57	$4,722,741.64
2019	4,375	$19,386,103.05	$5,212,250.95	$19,386.12	$5,231,637.07
2020	4,837	$21,607,268.50	$5,824,757.75	$21,607.30	$5,846,365.05
2021	5,087	$26,424,197.25	$7,173,659.69	$26,424.22	$7,200,083.91
2022	5,617	$30,032,023.35	$8,294,631.04	$30,032.07	$8,324,663.11
2023	6,073	$33,447,907.00	$9,285,446.14	$33,447.95	$9,318,894.09
2024	6,767	$38,118,132.10	$10,560,221.91	$38,118.18	$10,598,340.09

HOMESTEAD CREDIT PROGRAM HISTORY					
	Total Applicants	Total Taxable Value	Total Payment to County	State Med Payment	Total
2015	8,659	$22,056,833.24	$6,090,541.65	$22,056.85	$6,112,598.50
2016	8,621	$25,248,164.09	$6,895,595.95	$25,248.19	$6,920,844.14
2017	9,705	$26,664,735.10	$7,114,476.51	$26,669.36	$7,141,145.87
2018	9,399	$27,565,287.12	$7,473,143.98	$27,565.32	$7,500,709.30
2019	9,320	$27,758,583.98	$7,601,448.41	$27,758.58	$7,629,206.99
2020	9,173	$27,255,007.33	$7,446,421.43	$27,255.03	$7,473,676.46
2021	8,892	$26,871,751.96	$7,477,911.09	$26,871.73	$7,504,782.82
2022	8,687	$26,164,729.06	$7,397,556.58	$26,164.78	$7,423,721.36
2023	14,627	$68,510,825.00	$19,455,066.79	$68,510.84	$19,523,577.63
2024	19,490	$92,753,436.32	$26,551,745.90	$92,753.44	$26,644,499.34

NORTH DAKOTA



THANK YOU

Questions?