



## NEWS RELEASE | FOR IMMEDIATE RELEASE | January 1, 2026

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# Tax Commissioner Announces Upcoming Primary Residence Credit Application Period Opening January 1, 2026

**BISMARCK, N.D.**— North Dakota Tax Commissioner Brian Kroshus reminds eligible homeowners that the annual Primary Residence Credit (PRC) application window is open January 1, 2026 through April 1, 2026. The PRC offers a property tax credit of up to \$1,600 to help reduce property taxes for qualifying North Dakota homeowners.

The Primary Residence Credit was established during the 2023 Legislative Session under House Bill 1158 and allows eligible homeowners to apply each year through the North Dakota Office of State Tax Commissioner. During the 2025 Legislative Session, the passage of House Bill 1176 approved a landmark property tax relief measure with part of the bill increasing the PRC from \$500 to \$1,600 annually.

“As the cost of living rises, so does the importance of programs like the primary residence property tax credit,” stated Tax Commissioner Kroshus. “Increasing the credit amount from \$500 to \$1,600 this past legislative session provides additional relief to eligible homeowners in communities across our state.”

To qualify for the Primary Residence Credit:

- The home must serve as the applicant’s primary residence and meet qualifying criteria
- There are no age or income restrictions
- Only one credit is allowed per household
- Applications must be submitted by April 1, 2026

“Housing-related expenses represent, on average, one third of living costs for a typical North Dakota family, significantly impacting citizens and especially those on fixed incomes, including seniors and young families.” Commissioner Kroshus emphasized, “This year’s increased credit amount of \$1,600 is both timely and meaningful.”

Homeowners may also qualify for additional property tax relief programs, including the [Homestead Property Tax Credit](#) and the [Disabled Veterans Property Tax Credit](#), if eligibility requirements are met.

The Commissioner encourages all North Dakota homeowners to review the specific eligibility requirements and complete the application process before the April 1st deadline at [www.tax.nd.gov/prc](http://www.tax.nd.gov/prc).

For more information regarding North Dakota tax-related programs, please visit the Office of State Tax Commissioner's website at [www.tax.nd.gov](http://www.tax.nd.gov) or connect with us on social media.