

North Dakota Leaders Highlight Relief Package Eliminating Property Tax Bill for 50,000 Households

Application Period Begins January 1

As property tax statements arrive in North Dakotans' mailboxes this month, Gov. Kelly Armstrong joined lawmakers and state Tax Commissioner Brian Kroshus at the Capitol to highlight the significant relief being provided by the \$1,600 Primary Residence Credit (PRC) approved last spring, while also emphasizing the need to grow the credit in future legislative sessions to eliminate property taxes for even more households.

Armstrong and legislators worked together last session to more than triple the PRC from \$500 to \$1,600 per year in House Bill 1176, introduced by Rep. Mike Nathe of Bismarck. When they were pushing for the package, the best estimate was it would eliminate property taxes for 25% of households eligible for the PRC. Recent data released by Kroshus shows the increased credit has wiped out property taxes for 30% of eligible households, or roughly 50,000 households.

"What this shows is meaningful, tangible tax relief," Armstrong said. "It works, and we know we can build on it to provide even more relief and get property taxes to zero for the vast majority of North Dakota homeowners."

By comparison, in 2024 the previous \$500 credit left 16,000 households, or about 10%, owing no residual property tax. The 50,000 households represent an increase of 34,000 additional households not having to pay property taxes – roughly the same number of households as the entire city of Bismarck, Armstrong noted.

In addition to the 50,000, another 95,000 households will pay smaller property tax bills after the \$1,600 credit is applied.

A random sample of 50 property tax statements from 15 counties shows an average reduction in property taxes of 46%, including four households paying no property

tax. Even without those four homes, the average reduction was 41%. The statements were either randomly selected online by the state Office of Management and Budget (OMB) or submitted to the North Dakota Association of Counties at OMB's request. More comprehensive data on the credit's impact will be available next spring.

Kroshus noted the Office of State Tax Commissioner received 135,000 applications for the PRC in 2024, the first year of the program, and 145,000 applications in 2025, increasing the participation rate from 92% to 95% of eligible homeowners. The goal for their 2026 campaign is to ensure all eligible homeowners apply for and receive the credit, he said.

"Housing-related expenses represent, on average, about one-third of total household budgets, significantly impacting all citizens and especially those on fixed incomes, including young families and our seniors," Kroshus said. "This year's credit amount of \$1,600 is both timely and meaningful to so many North Dakota families."

A dedicated stream of earnings from the state's \$13 billion Legacy Fund is paying for the PRC, estimated to save homeowners over \$400 million in the 2025 and 2026 tax years. The earnings stream will grow as the Legacy Fund grows, allowing the tax credit to be increased in future sessions, starting in 2027. The Legacy Fund receives 30% of the revenue derived from taxes on oil and gas production and extraction in North Dakota.

"Thanks to the oil industry and the Legacy Fund earnings, we are able to provide long-term, sustainable property tax relief to the homeowners of North Dakota," Nathe said. "I'm looking forward to providing even more property tax relief in the future."

As part of the property tax relief and reform package approved last spring, lawmakers also capped increases in local property tax budgets at 3% annually, with the ability to bank

unused percentages for up to five years. Because local budgets were already set for 2025, the full impact of that change will first appear next year on 2026 property tax statements.

"The legislature worked hard to provide true property tax reform through the 3% cap and a \$1,600 property tax credit on primary residences in the state. This was done using Legacy Fund earnings, which will provide this relief for future generations," House Majority Leader Mike Lefor said.

"We will leverage the sustainability of this primary residence tax relief in other areas of our economy. As an example, we are permanently reducing the costs of home ownership and expect this permanent tax relief to encourage home ownership in all of our communities," Senate Majority Leader David Hogue said.

The application period for this coming year's PRC campaign begins Jan. 1 and will remain open through April 1. Eligibility requirements include being a resident of the state and living in a home that serves as a primary residence. There are no age or income restrictions, and there is a limit of one credit per household.

As in the past two years, the application process will be online only. Kroshus said those without computer access can apply by calling the Tax Commissioner's Office directly and speaking with a property tax specialist. He encouraged all eligible participants to apply as soon as possible once the application window opens Jan. 1.

To apply, go to tax.nd.gov/prc or call the Office of State Tax Commissioner at (701) 328-7988 or toll-free at 1-877-649-0112 to connect with a property tax specialist.

Bowbells

Wayne and Clara Olson, Darris and Lyann Olson were Christmas Day guests at Dan and Bernie Linsters'.

Mike Herman went to Bismarck on Christmas Eve. He picked up Hazel Herman and they went to Landry and Tillie's Christmas church program. Janette Peterson was at Shelley and Craig Ellsworths' in Kenmare on Christmas Eve with lots of family there to help celebrate.

Saturday Ardelle McIntyre went to Tim and Kari Rasmussons' for dinner with Casey and Preston Sandberg, Emma Hannah and Weslee, Weston Peterson, Ryan and Sam Rasmusson, Lincoln, Jett and Sophie. Ardelle had a great day watching the kids play.

Bonnie Nielsen went to Bismarck on Tuesday. She visited Madine Preskey in the afternoon. Bonnie visited Hazel Herman Wednesday morning.

Christmas Eve, Wayne and Clara Olson were guests at Loren and Janelle Petersons' with their family.

Christmas Day Janette Peterson was at Amy and Eric Andersons' with many family members celebrating.

Hazel, Michael and Steve Herman went to Kenny and Bonnie Hermans' for Christmas Day dinner.

Colleen Durward spent the Christmas holidays with Janelle and Loren Petersons' family as the Hickson kids did not make it home.

Bonnie Nielsen had Christmas with son, Eric and Becky, Jocelyn and Ethan, girlfriend Tera and her parents, Irene and Rick Post from Westhope. Bonnie came home on Friday.

Christmas Eve, JR Aufforth and family were guests at Jack

and Gen Aufforths' for supper and then they went to Christmas Eve church service.

Saturday, Eric and Brea Jacobson, Henrik and Hazel visited with Janette Peterson at her home in Minot.

Michelle, David and Eddie Redmer left home Christmas Eve on a secret mission. They were headed to surprise and stay with Betty and Jeff Gunderson in Kulm for Christmas and the weekend. When they arrived, they totally surprised Betty and Jeff. While visiting, Michelle and Betty got several small projects done around the house. They ate way too much, visited lots and had naps.

Christmas Eve, Lisa and Tim and the four boys were at Dee Haley's for supper. The boys came back Christmas Day evening to play games and eat cookies. They ate lots of cookies.

Marnell Winzenburg picked up Ardelle McIntyre on Christmas Eve and went to Cindy and Doug Winzenburgs'. Also there were Douglas, Daniel and Jazmyn, and Don Winzenburg.

Christmas Day, JR Aufforth brought supper over to Jack and Gen Aufforths'. After their meal, they opened gifts and had dessert before they went home for the night.

Celebrating a family Christmas on Saturday at Darris and Lyann Olsons' were Dan and Bernnie Linster; Jayden Parkinson of Fargo; Eric, Ella, Lillian and Daniel Rick, Lauren, Garrett, Jaxon, Leigha and Mi'jo, all of Bismarck; Jason Linster and Hunter of Minot; Geran and Whitney Rick, Wesley, Elliot and Jacob. Some were able to go to Wayne and Clara Olsons' farm to do some sledding in the afternoon. It was loud and chaotic, but way too quiet Sunday afternoon when everyone left.

COMMISSIONERS

(Continued from page 1)

oil reserve money. Van Berkomp will work on a grant form and policy to be presented at a future meeting.

Chairman Van Berkomp would also like to start each meeting saying the pledge of allegiance.

Five applications have been received to date for the open District 2 Commissioner position. Deadline is Dec. 19.

Three applications have been received for the NDSU extension administrative assistant/office secretary position.

A special meeting will be held Dec. 30 to approve final bills for 2025 and hold interviews for the District 2 Commissioner.

GIVING

(Continued from page 1)

to lunch, a few activities and were given gifts before heading home.

The students from Mr. Abelos' music classes in the Powers Lake elementary went downtown and sang songs inside various businesses and stopped by the Senior Citizens Center and performed their carols for those who were having lunch. They gave out handmade ornaments to their audiences as they paraded in, bundled up in snow packed boots, mittens and hats, and maybe even some runny noses and rosy cheeks, chattering with excitement that they would soon be celebrating the holiday.

Rosie Dem, owner of Rosie's Cantina in Portal, put on a kids' party, the third annual at her restaurant. It was well attended and even Santa Claus made an appearance. There were games, prizes, gifts and food, and a bouncy house to top it off.

Earlier in December, Kelseye Ethen hosted a vendor show in Bowbells which included Santa handing out 81 gifts to children attending which were donated by local businesses and individuals. The Burke County Sheriff's Office served a wonderful pulled pork sandwich meal.

The local food pantries have been receiving exceptional support this season as well. The U.S. Customs and Border Patrol conducted a food drive and made a contribution to the Powers Lake food pantry as well as other groups who generously give to help fill tables of anyone in need.

Burke County 4-H gathered goods for the pantry as well. The kids got together in Bowbells on Sunday, decorated cookies, plated and delivered to people in the communities of Bowbells and Powers Lake as well as others.

It's always nice to look around to see, hear and feel the kindness and generosity that seem so visible in small communities like those in Burke County.

Senior Citizens Menus

POWERS LAKE

Call 464-5630 by 8:00 a.m. the day of the meal

Friday, Jan. 2: No Meal.

Monday, Jan. 5: Spaghetti dinner.

Wednesday, Jan. 7: Roast beef dinner.

LIGNITE/COLUMBUS

Call day before to reserve or cancel a meal, 596-3563

Friday, Jan. 2: Chicken and gravy, mashed potatoes, glazed carrots, strawberries with whipped cream.

Monday, Jan. 5: Apple spice pork roast, Rosemary red potatoes, green beans, applesauce.

Wednesday, Jan. 7: Chicken fried steak, boiled potatoes, gravy, carrots, banana.

BOWBELLS

Anyone over 60 who would like a meal delivered please call 377-2376 meals subject to change

Friday, Jan. 2: No Meal.

Monday, Jan. 5: Slushburgers, tater tots, baked beans, apple.

Wednesday, Jan. 7: Barbecue pork ribs, scalloped potatoes, green beans, peaches, dinner bun.

Card of Thanks

A heartfelt thank you to all our family and friends who made the time to share in our special day. Your presence warmed our hearts and created lasting memories.

We are so grateful for each and every one of you!

Rick and Linda Owings c

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in our newspaper or
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BE INFORMED

RING IN 2026

*Thanks for making our year so memorable.
We've really enjoyed spending time
with all our wonderful
friends and customers.*

The Country Store
Powers Lake

News Tip?
377-2626

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For more information contact
Burke County Tribune
701-377-2626

2026
HAPPY NEW YEAR
Let's make it our best one yet!

As we ring in 2026, we wish you all a happy, successful and fulfilling year. We're so grateful to everyone who has helped us out and supported our business in 2025, and we're excited for the possibilities ahead. **The best is yet to come, and we look forward to sharing it with all of you!**

Burke Divide
ELECTRIC COOPERATIVE

Your Touchstone Energy® Cooperative