

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Dosch

1 A BILL for an Act to amend and reenact subsection 22 of section 57-02-08 of the North Dakota
2 Century Code, relating to the amount of the maximum property tax exemption for the home
3 owned and occupied by a blind person; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 22 of section 57-02-08 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 22. All or any part of fixtures, buildings, and improvements upon any nonfarmland up to
8 a taxable valuation of ~~five~~ eight thousand dollars, owned and occupied as a home
9 by a blind person. Residential homes owned by the spouse of a blind person, or
10 jointly owned by a blind person and spouse, shall also be exempt within the limits
11 of this subsection as long as the blind person resides in the home. For purposes of
12 this subsection, a blind person shall be defined as one who is totally blind, has
13 visual acuity of not more than 20/200 in the better eye with correction, or whose
14 vision is limited in field so that the widest diameter subtends an angle no greater
15 than twenty degrees. The exemption provided by this subsection extends to the
16 entire building classified as residential, and owned and occupied as a residence by
17 a person who qualifies for the exemption as long as the building contains no more
18 than two apartments or rental units which are leased.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
20 December 31, 2008.