## Sixty-first Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 6, 2009

HOUSE BILL NO. 1234 (Representatives Dosch, L. Meier) (Senator Dever)

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

## BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

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Chief Clerk of the House					Secretary of the Senate				
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House Vote:	Yeas	87	Nays	0	Absent	7			
Senate Vote:	Yeas	47	Nays	0	Absent	0			
				Chief Clerk of the House					
Received by the Governor at M. on							, 2009.		
Approved at	N	l. on					, 2009.		
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Filed in this office this day of							, 2009,		
at o'	clock	M.							
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