

Sixty-sixth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1487

Introduced by

Representatives Kasper, Becker, Bellev, Headland, Lefor, Rohr, D. Ruby

Senators Bekkedahl, Hogue, Kreun, Myrdal, J. Roers

1 A BILL for an Act to create and enact a new section to chapter 57-02 of the North Dakota
2 Century Code, relating to an optional residential property tax freeze for seniors; and to provide
3 an effective date.

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

5 **SECTION 1.** A new section to chapter 57-02 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Optional property tax freeze for primary residence of owner who is age sixty-five or**
8 **older.**

- 9 1. An individual who is age sixty-five or older may file an irrevocable claim that freezes
10 the property tax most recently levied against the first four hundred thousand dollars of
11 true and full valuation of a primary residence owned and occupied by the individual. A
12 property tax freeze claimed under this section remains in effect until the first full
13 taxable year after the claimant no longer owns and occupies the residence.
- 14 2. A property tax freeze claimed under this section continues to apply if the individual
15 does not reside in the primary residence due to the individual's confinement in a
16 nursing home, hospital, or other care facility, for as long as that confinement lasts.
- 17 3. A property tax freeze claimed under this section by one of the co-owners of property is
18 valid for the entire residence, regardless of the age of the other co-owners.
- 19 4. For purposes of this section, "primary residence" means a dwelling in this state owned
20 and occupied by the applicant as that applicant's primary residence as of the
21 assessment date of the taxable year and which is not exempt from property taxes as a
22 farm residence.

- 1 5. The tax commissioner shall prescribe and make available forms necessary to
2 effectuate this section. The county directors of tax equalization shall make these forms
3 available upon request.

- 4 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
5 December 31, 2018.