



North Dakota House of Representatives

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COMMITTEES:

Appropriations

HB 126

Good morning Chair Weber and members of Finance and Tax,

I am here to introduce HB 1266 for your consideration.

Our Service members dedicate their time and lives ensuring that others in our communities are safe, secure, and live the life that our forefathers defined in the beginning of our nation. For the most part, we have a voluntary military with times, missions and wars in our nation's past when the call rang out, it was answered.

The history of this property tax goes back a few sessions:

2007: was the first \$120,000 SB 2172 (removed income requirements)

2011: changed from True and full value to taxable value, HB 1116 housekeeping bill

2011: added 100% due to individual unemployability & DIC at 100% HB 1217

2013: Increased from \$120,000 to \$150,000 HB 1306

2021: Increased \$150,000 to \$180,000 HB 2213

This bill proposes a change to property taxes for those who took up the call and intends to remove the property tax cap on the homestead for our veterans who qualify. This bill slightly increases the property tax credit from \$8,100 to \$9,000. This amount also is equivalent to the homestead tax credit.

Part 2 adds in language to provide for situation when the veteran co-owns a home with someone other than their spouse such as a parent or a child. This could be set up for their own legacy planning purposes.

In Part 3 of the bill, we are removing the "unmarried" verbiage of the requirement. This is a technical change [House Bill No. 1212 \(2023\)](#) from last session made the disabled veteran property tax credit available to a surviving spouse of a qualifying veteran who receives United States Department of Veterans Affairs dependency and indemnity compensation, including when eligibility for dependency and indemnity compensation is determined after the qualifying veteran's death.

Overall, this specific area of property tax relief should be included in our overall property tax discussions this session. I did work the Dept of Veterans Affairs on this bill who is here to help provide details for the history.

Thank you,

Brandy L. Pyle