

## HOUSE BILL NO. 1240

Introduced by

Representative Byerly

1 A BILL for an Act to amend and reenact subsections 20 and 22 of section 57-02-08 of the North  
2 Dakota Century Code, relating to property tax exemptions for disabled and blind persons; and  
3 to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsections 20 and 22 of section 57-02-08 of the 1997  
6 Supplement to the North Dakota Century Code are amended and reenacted as follows:

7 20. Fixtures, buildings, and improvements up to the ~~amount of~~ valuation ~~specified of a~~  
8 homestead under section 47-18-01, when owned and occupied as a homestead;  
9 ~~as hereinafter defined, by~~ by a person, and the person's spouse if married, whose  
10 income from all sources, or if the person is deceased the income from all sources  
11 of the unremarried surviving spouse, in the taxable year prior to the year for which  
12 the exemption is claimed did not exceed the maximum amount of income under  
13 section 57-02-08.1 to receive a homestead credit. The exemption under this  
14 subsection applies for any of the following persons, or the unremarried spouse if  
15 such person is deceased:

16 a. A paraplegic disabled veteran of the United States armed forces whose  
17 disability is armed forces service-connected or any veteran who has been  
18 awarded specially adapted housing by the veterans' administration, ~~or the~~  
19 ~~unremarried surviving spouse if such veteran is deceased.~~ For purposes of  
20 this subdivision, income of a person or person's spouse does not include any  
21 compensation or pension for service-connected disability from the United  
22 States government.

23 b. A disabled veteran of the United States armed forces who was discharged  
24 under honorable conditions or who has been retired from the armed forces of

1 the United States with an armed forces service-connected disability of fifty  
2 percent or greater, ~~or the unremarried surviving spouse if the veteran is~~  
3 ~~deceased, if the income of the veteran and the spouse, or if the veteran is~~  
4 ~~deceased the income of the unremarried surviving spouse, in the calendar~~  
5 ~~year prior to the year for which the exemption is claimed did not exceed the~~  
6 ~~maximum amount of income provided in section 57-02-08.1 for receiving a~~  
7 ~~homestead credit under that section exclusive of.~~ For purposes of this  
8 subdivision, income of a person or person's spouse does not include any  
9 compensation or pension for service-connected disability from the United  
10 States government.

11 c. Any permanently and totally disabled person who is permanently confined to  
12 use of a wheelchair, ~~or, if deceased, the unremarried surviving spouse of a~~  
13 ~~permanently and totally disabled person.~~ If the spouse of a permanently and  
14 totally disabled person owns the homestead or if it is jointly owned by them,  
15 the same reduction in assessed valuation applies as long as both reside  
16 thereon. The provisions of this subdivision do not reduce the liability for  
17 special assessments levied upon the homestead. The phrase "permanently  
18 confined to use of a wheelchair" means that the person cannot walk with the  
19 assistance of crutches or any other device and will never be able to do so and  
20 that a physician selected by the local governing board has so certified.

21 Any person claiming an exemption under this subsection for the first time shall  
22 file with the county auditor an affidavit showing the facts herein required and a  
23 description of the property ~~and, in addition, a~~ A disabled veteran claiming  
24 exemption under subdivision a or b shall also file with the affidavit a certificate from  
25 the United States veterans' administration, or its successors, certifying to the  
26 amount and service connection of the disability; ~~the~~ The affidavit and certificate  
27 must be open for public inspection. Any person shall thereafter furnish to the  
28 assessor or other assessment officials when requested to do so any information  
29 which is believed will support the claim for exemption for any subsequent year.

30 For purposes of this subsection, "homestead" has the meaning provided in  
31 section 47-18-01 except that it also applies to any person who otherwise qualifies

1 under the provisions of this subsection whether or not the person is the head of a  
2 family. The board of county commissioners ~~is hereby authorized to~~ may cancel the  
3 unpaid taxes for any year in which the ~~veteran~~ person has held title to the exempt  
4 property.

5 22. All or any part of fixtures, buildings, and improvements upon any nonfarmland up to  
6 ~~a taxable~~ the valuation of five thousand dollars a homestead under section  
7 47-18-01, owned and occupied as a ~~home~~ homestead by a blind person. The  
8 exemption under this subsection does not apply to a person, and the person's  
9 spouse if married, whose income from all sources in the taxable year prior to the  
10 year for which the exemption is claimed exceeded the maximum amount of income  
11 under section 57-02-08.1 to receive a homestead credit. Residential homes owned  
12 by the spouse of a blind person, or jointly owned by a blind person and spouse,  
13 shall also be exempt within the limits of this subsection as long as the blind person  
14 resides in the home. For purposes of this subsection, a blind person ~~shall be~~  
15 ~~defined as~~ means one who is totally blind, has visual acuity of not more than  
16 20/200 in the better eye with correction, or whose vision is limited in field so that  
17 the widest diameter subtends an angle no greater than twenty degrees. The  
18 exemption provided by this subsection extends to the entire building classified as  
19 residential, and owned and occupied as a residence by a person who qualifies for  
20 the exemption as long as the building contains no more than two apartments or  
21 rental units which are leased.

22 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
23 December 31, 1998.