

SENATE BILL NO. 2315

Introduced by

Senators Syverson, Dever, Nelson, Schobinger

Representatives Iverson, Thoreson

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 a freeze on the taxable valuation of the homestead of a person
3 sixty-five years of age or older or who is permanently and totally disabled; and to provide an
4 effective date.

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

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

8 **Taxable valuation frozen for persons sixty-five years of age or older or who are**
9 **permanently and totally disabled.** Any person who is sixty-five years of age or older or who
10 is permanently and totally disabled, in the year in which the taxable valuation was determined,
11 may freeze the valuation of the person's homestead, if the person has resided in the
12 homestead twenty-five years or more, by filing with the county auditor a request for a valuation
13 freeze and evidence of entitlement under this section. A taxable valuation freeze under this
14 section is not available for any taxable year in which any portion of the homestead is rented to
15 anyone other than an in-home caregiver. Taxable valuation frozen under this section may not
16 be increased for any taxable year in which the owner or the owner's spouse resides in the
17 homestead. For purposes of this section, permanent and total disability must be certified by a
18 licensed physician. The taxable valuation freeze under this section continues to apply for not
19 more than six months if the person does not reside in the homestead and the person's absence
20 is due to confinement in a nursing home, hospital, or other care facility, for as long as the
21 portion of the homestead previously occupied by the person is not rented to another person.
22 The six-month continuance of the taxable valuation freeze under this section due to
23 confinement in a nursing home, hospital, or other care facility may be extended by application

Fifty-ninth
Legislative Assembly

1 to the governing body of the city, for property within city limits, or the county, for property
2 outside city limits.

3 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
4 December 31, 2004.