

HOUSE BILL NO. 1234

Introduced by

Representatives Dosch, L. Meier

Senator Dever

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

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

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

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

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