

Introduced by

Senator Dever

Representatives Heinert, Meier

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 a property tax exemption for certain property owned and occupied as  
3 a home 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 a  
8 taxable valuation of ~~seven thousand two hundred~~ eleven thousand two hundred fifty  
9 dollars, owned and occupied as a home by a blind person. Residential homes owned  
10 by the spouse of a blind person, or jointly owned by a blind person and spouse, shall  
11 also be exempt within the limits of this subsection as long as the blind person resides  
12 in the home. For purposes of this subsection, a blind person is defined as one who is  
13 totally blind, has visual acuity of not more than 20/200 in the better eye with correction,  
14 or whose vision is limited in field so that the widest diameter subtends an angle no  
15 greater than twenty degrees. The exemption provided by this subsection extends to  
16 the entire building classified as residential, and owned and occupied as a residence by  
17 a person who qualifies for the exemption as long as the building contains no more  
18 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, 2022.