

- 1 **57-02-08.____. Primary residence credit.**
- 2 1. a. A resident of this state is entitled to a credit of five hundred dollars against the property
3 tax due on the individual's primary residence. The credit cannot exceed the amount of
4 property tax due. The credit must be applied to reduce the tax owed on the individual's
5 primary residence after other exemptions or credits under this chapter have been
6 applied.
- 7 b. For purposes of this section, "primary residence" means a dwelling in this state owned
8 and occupied by an individual as that individual's primary place of residence and
9 includes residences taxed under chapter 57-55. An individual may not have more than
10 one primary residence.
- 11 c. The application requirement continues to apply if the individual does not reside in the
12 primary residence in this state and the individual's absence is due to confinement in a
13 nursing home, hospital, or other care facility, for as long as the portion of the primary
14 residence previously occupied by the individual is not rented to another individual.
- 15 d. Only one credit under this subsection may be applied against the property taxes levied
16 against any primary residence.
- 17 e. An individual whose primary residence is a farm structure exempt from taxation under
18 subsection 15 of section 57-02-08 may not receive any property tax credit under this
19 section.
- 20 f. The credit may not reduce the liability for special assessments levied upon the property.
- 21 g. To be eligible for the credit, an individual must file an application with the county
22 auditor, on or before the first of April, providing any information required to determine
23 eligibility for the credit on a form and manner prescribed by the tax commissioner.
- 24 2. a. On or before the first of January of each year, the county auditor shall certify to the tax
25 commissioner, the sum of the primary residence credits allowed in the county for the
26 preceding year.
- 27 b. On or before the first of June of each year, the tax commissioner shall review a sample
28 of the applications from each county and certify to the state treasurer for payment to
29 each county, the sum of the primary residence credits allowed in the county for the
30 preceding year.
- 31 c. Within fourteen days of receiving the payment under subsection 2, the county treasurer
32 shall apportion and distribute it to the county and to the local taxing districts of

1 the county on the basis on which the general real estate tax for the preceding year is
2 apportioned and distributed.

3 d. Supplemental certifications by the county auditor and by the state tax commissioner
4 and supplemental payments by the state treasurer may be made after the dates
5 prescribed in this section to make such corrections as may be necessary because of
6 errors or because of approval of any application for abatement.

7 3. All forms necessary to effectuate this section must be prescribed, designed, and made
8 available by the tax commissioner. The county auditors shall make these forms available upon
9 request.

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11 **Effective Date:**

12 Section ___ of this act is effective for the first two taxable years beginning after December 31,
13 2023, and after that date is ineffective.