

HOUSE BILL NO. 1289

Introduced by

Representatives Meier, Dockter, Grueneich, Heinert, J. Olson, Motschenbacher

Senators Dever, Marcellais

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota
2 Century Code, relating to a partial property tax exemption for residential property used for
3 in-home care services for a qualifying individual; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code is
6 created and enacted as follows:

7 Fifty percent of the taxable valuation of residential property used by a property owner
8 for in-home care of a qualifying individual. To claim an exemption under this
9 subsection, the property owner claiming the exemption shall provide to the assessor,
10 on a form prescribed by the tax commissioner, the necessary information to
11 demonstrate eligibility. For purposes of the exemption:

12 a. "Direct relative" means a spouse, parent, grandparent, uncle, aunt, child, sibling,
13 niece, or nephew, whether by blood, adoption, or marriage.

14 b. "Qualifying individual" means the property owner's direct relative who is
15 physically or mentally incapable of caring for themselves due to incapacity,
16 advancing age, physical or mental illness, or disability, and who lives in the
17 residential property with the property owner for more than fifty percent of the
18 taxable year.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
20 December 31, 2024.