

HOUSE BILL NO. 1335

Introduced by

Representatives Christianson, D. Johnston, Morton, Motschenbacher, Vetter

Senators Cory, Meyer

1 A BILL for an Act to amend and reenact subsection 1 of section 57-02-08.1 of the North Dakota
2 Century Code, relating to the homestead tax credit; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-02-08.1 of the North Dakota
5 Century Code is amended and reenacted as follows:

- 6 1. a. Any person ~~sixty-five~~sixty-two years of age or older or permanently and totally
7 disabled, in the year in which the tax was levied, with an income that does not
8 exceed the limitations of subdivision c is entitled to receive a reduction in the
9 assessment on the taxable valuation on the person's homestead. An exemption
10 under this subsection applies regardless of whether the person is the head of a
11 family.
- 12 b. The exemption under this subsection continues to apply if the person does not
13 reside in the homestead and the person's absence is due to confinement in a
14 nursing home, hospital, or other care facility, for as long as the portion of the
15 homestead previously occupied by the person is not rented to another person.
- 16 c. The exemption must be determined according to the following schedule:
- 17 (1) If the person's income is not in excess of ~~forty thousand~~seventy thousand
18 dollars, a reduction of one hundred percent of the taxable valuation of the
19 person's homestead up to a maximum reduction of nine thousand dollars of
20 taxable valuation.
- 21 (2) If the person's income is in excess of ~~forty thousand~~seventy thousand
22 dollars and not in excess of ~~seventy thousand~~one hundred thousand dollars,
23 a reduction of fifty percent of the taxable valuation of the person's

1 homestead up to a maximum reduction of four thousand five hundred
2 dollars of taxable valuation.

3 d. Persons residing together, as spouses or when one or more is a dependent of
4 another, are entitled to only one exemption between or among them under this
5 subsection. Persons residing together, who are not spouses or dependents, who
6 are co-owners of the property are each entitled to a percentage of a full
7 exemption under this subsection equal to their ownership interests in the
8 property.

9 e. This subsection does not reduce the liability of any person for special
10 assessments levied upon any property.

11 f. Any person claiming the exemption under this subsection shall sign a verified
12 statement of facts establishing the person's eligibility. Any income information
13 contained in the statement of facts is a confidential record.

14 g. The assessor shall attach the statement filed under subdivision f to the
15 assessment sheet and shall show the reduction on the assessment sheet.

16 h. An exemption under this subsection terminates at the end of the taxable year of
17 the death of the applicant.

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