



North Dakota House of Representatives

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COMMITTEES:
Appropriations

HB 1266
1.21.2025
House Finance and Tax

Good morning Chair Headland and members of Finance and Tax,

I am here to introduce HB 1266 for your consideration.

Our Service members dedicate their time and lives ensuring that others in our communities are safe, secure, and live the life that our forefathers defined in the beginning of our nation. For the most part, we have a voluntary military with times, missions and wars in our nation's past when the call rang out, it was answered.

The history of this property tax goes back a few sessions:

2007: was the first \$120,000 SB 2172 (removed income requirements)

2011: changed from True and full value to taxable value, HB 1116 housekeeping bill

2011: added 100% due to individual unemployability & DIC at 100% HB 1217

2013: Increased from \$120,000 to \$150,000 HB 1306

2021: Increased \$150,000 to \$180,000 HB 2213

This bill proposes a change to property taxes for those who took up the call and intends to remove the property tax cap on the homestead for our veterans who qualify.

Part 2 adds in language to provide for situation when the veteran co-owns a home with someone other than their spouse such as a parent or a child. This could be set up for their own legacy planning purposes.

In Part 3 of the bill, we are removing the "unmarried" verbiage of the requirement. It is our belief that the spouse serves when the service member serves. There are many roles that that person shoulders when our service member is deployed or activated for a state mission or moved around the country for orders. I do not believe that this earned benefit should be lost should the surviving spouse remarry.

The full intent was to expand the property tax credit but do recognize that I made a mistake after filing and will need to submit an amendment. In Century code Chapter 47-18-01 it defines Homestead " the total not to exceed one hundred fifty thousand dollars in value, over and above liens or encumbrances or both."

I am willing to work on this amendment to make the correct with Legislative Council so that this doesn't unintentionally reduce the maximum tax relief for our disabled veterans.

Overall, this specific area of property tax relief should be included in our overall property tax discussions this session.

I ask that we work together to make this piece of legislation workable and move it forward.

Thank you,

Brandy L. Pyle