

**SENATE BILL NO. 2172**

Introduced by

Senators G. Lee, Tollefson, Triplett

Representatives Belter, Froelich, Klemin

1 A BILL for an Act to amend and reenact subsection 20 of section 57-02-08 of the North Dakota  
2 Century Code, relating to the homestead property tax exemption for disabled veterans; and to  
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 20 of section 57-02-08 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 20. Fixtures, buildings, ~~and improvements, and land up to the amount of valuation~~  
8 specified a true and full value of two hundred thousand dollars, when owned and  
9 occupied as a homestead, as hereinafter defined, by any of the following persons:

10 a. A paraplegic disabled veteran of the United States armed forces or any  
11 veteran who has been awarded specially adapted housing by the veterans'  
12 administration, or the unremarried surviving spouse if such veteran is  
13 deceased.

14 b. A disabled veteran of the United States armed forces who was discharged  
15 under honorable conditions or who has been retired from the armed forces of  
16 the United States with an armed forces service-connected disability of fifty  
17 percent or greater, or the unremarried surviving spouse if the veteran is  
18 ~~deceased, if the income of the veteran and the spouse, or if the veteran is~~  
19 ~~deceased the income of the unremarried surviving spouse, in the calendar~~  
20 ~~year prior to the year for which the exemption is claimed did not exceed the~~  
21 ~~maximum amount of income provided in section 57-02-08.1 for receiving a~~  
22 ~~homestead credit under that section exclusive of any compensation or~~  
23 ~~pension for service-connected disability from the United States government.~~

1 c. Any permanently and totally disabled person who is permanently confined to  
2 use of a wheelchair, or, if deceased, the unremarried surviving spouse of a  
3 permanently and totally disabled person. If the spouse of a permanently and  
4 totally disabled person owns the homestead or if it is jointly owned by them,  
5 the same reduction in ~~assessed valuation~~ true and full value applies as long  
6 as both reside thereon. The provisions of this subdivision do not reduce the  
7 liability for special assessments levied upon the homestead. The phrase  
8 "permanently confined to use of a wheelchair" means that the person cannot  
9 walk with the assistance of crutches or any other device and will never be  
10 able to do so and that a physician selected by the local governing board has  
11 so certified.

12 Any person claiming an exemption under this subsection for the first time shall  
13 file with the county auditor an affidavit showing the facts herein required and a  
14 description of the property and, in addition, a disabled veteran claiming exemption  
15 under subdivision b shall also file with the affidavit a certificate from the United  
16 States veterans' administration, or its successors, certifying to the amount of the  
17 disability; ~~the~~. The affidavit and certificate must be open for public inspection. Any  
18 person shall thereafter furnish to the assessor or other assessment officials when  
19 requested to do so any information which is believed will support the claim for  
20 exemption for any subsequent year.

21 For purposes of this subsection, "homestead" has the meaning provided in  
22 section 47-18-01 except that the value limitation in section 47-18-01 does not apply  
23 and it also applies to any person who otherwise qualifies under the provisions of  
24 this subsection whether or not the person is the head of a family. The board of  
25 county commissioners is hereby authorized to cancel the unpaid taxes for any year  
26 in which the veteran has held title to the exempt property.

27 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
28 December 31, 2006.