

Sixty-ninth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2301**

Introduced by

Senators Wobbema, Beard, Clemens

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

person's homestead up to a maximum reduction of ~~four thousand five-~~  
~~hundred dollars~~ six thousand seven hundred fifty dollars of taxable valuation.

(3) For purposes of this subdivision, "federal poverty guidelines" means the  
federal poverty guidelines applicable to the person's household size, up to a  
maximum household size of two, as published by the United States  
department of health and human services for the calendar year preceding  
the taxable year during which the credit is calculated.

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

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

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

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

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

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