

Introduced by

Representative Hoverson

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 property tax exemption for certified primary residential property
3 owned by a taxpayer who is a citizen of the United States and thirty-five years of age or
4 younger; and to provide an effective date.

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

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

8 Primary residential property as defined under section 57-02-01 and certified under
9 section 57-02-01.2 which is owned by a taxpayer who is a citizen of the United States
10 and thirty-five years of age or younger in the year in which the tax was levied.

11 a. This subsection does not apply to special assessments levied upon any property.

12 b. If a taxpayer is found to have claimed an exemption fraudulently under this
13 subsection to which the taxpayer is not entitled, the exemption for the taxpayer
14 must be canceled. If a taxpayer received an exemption that is canceled under
15 this subsection, the auditor of the county in which the property is located shall
16 enter the amount of the canceled exemption as omitted property on the
17 assessment list of property that has escaped taxation.

18 c. To receive the exemption under this subsection, a taxpayer shall claim the credit
19 in the form and manner prescribed by the tax commissioner. The tax
20 commissioner shall prescribe, design, and make available all forms necessary to
21 effectuate this section.

22 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
23 December 31, 2025.