

The Council

Legislative Council

Expanded Property Tax Relief for North Dakota Homeowners: Updates to the Primary Residence Credit

Exciting news for North Dakota homeowners--the primary residence credit has been expanded thanks to legislation passed during the 2025 legislative session.

Originally created in 2023 as part of a broad tax relief initiative, the credit offered a \$500 reduction on property taxes for qualifying primary residences during tax years 2024 and 2025. In 2025, the Legislative Assembly revisited the credit, enhancing both its reach and impact.

Senate Bill No. 2201 (2025) extended eligibility to include primary residences held through a beneficial interest in a qualifying trust and occupied as a primary place of residence by a trustor or beneficiary of the qualifying trust.

House Bill No. 1176 (2025) followed with further enhancements, increasing the credit amount to \$1,600 beginning in tax year 2025--more than tripling the original benefit--and removing the program's sunset provision. The bill also integrates the credit with a new primary residential property classification, which will take effect in tax year 2026.

Although the application period for the 2025 credit has closed, eligible homeowners may apply for future credits by submitting an application to the Tax Department. Visit the Tax Department's [website](#) for additional information about the credit, including application procedures and key deadlines.

**Property
Tax
Relief
Expanded!**



Legislative Council Staff Expansion

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During the 2023-24 interim, the Legislative Procedure and Arrangements Committee studied the impact of term limits, including the impact on legislative staff. During the study, the committee reviewed the staffing of legislative service agencies in other states. That study revealed the Legislative Council was among the smallest legislative agencies in the country, with 42 full-time employees. The study also indicated two areas in which most legislative service agencies had robust functions but in which the Legislative Council had no dedicated staff--policy analysts and program evaluators. The committee ultimately recommended the addition of 25 new employees to the Legislative Council staff. During the 2025 legislative session, the Legislative Assembly approved the additional staff, including policy analysts, program evaluators, information technology staff, an attorney, a fiscal analyst, and additional administrative support staff.

The Legislative Council has established a goal of onboarding the staff by the end of the calendar year. We have posted advertisements for policy analysts and have received numerous applications which we are now reviewing. Although the hiring process and training of new employees will take significant effort, we are excited to be able to expand the services we will be able to provide for legislators with these additional resources.



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