

2025 HOUSE FINANCE AND TAXATION

HB 1266

2025 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Room JW327E, State Capitol

HB 1266
1/21/2025

Relating to the property tax credit for disabled veterans; and to provide an effective date.

10:30 a.m. Chairman Headland called the meeting to order.

Members Present: Chairman Headland, Representatives Anderson, Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Steiner, Toman
Members Absent: Vice Chair Hagert, Representative Porter

Discussion Topics:

- Remove property tax cap
- No loss of earned benefit if to remarry
- Need for calculating co-ownership
- Service-connected disability
- Qualifications for percentages of disability
- Amount of qualifying veterans
- Percentage of tax credit relating to percentage of disability

10:30 a.m. Chairman Headland opened the hearing on HB 1266.

10:31 a.m. Representative Brandy Pyle, District 22, ND Legislative Assembly, introduced HB 1266 and submitted testimony #30024.

10:35 a.m. Lonnie Wangen, Commissioner, ND Department of Veterans Affairs, testified in favor and submitted testimony #30276.

10:49 a.m. Aaron Birst, Executive Director, ND Association of Counties, testified in favor.

10:50 a.m. Brian Kroshus, Commissioner, Office of State Tax Commissioner, stood for questions.

10:57 a.m. Chairman Headland closed the hearing on HB 1266.

Janae Pinks, Committee Clerk



North Dakota House of Representatives

STATE CAPITOL
600 EAST BOULEVARD
BISMARCK, ND 58505-0360



Representative Brandy Pyle

District 22
P.O. Box 337
Casselton, ND 58012-0337
bpyle@ndlegis.gov

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

HB 1266

North Dakota Department of Veterans Affairs
Lonnie Wangen-Commissioner

1/21/2025

**House Finance and Tax Committee
69th Legislative Session
Representative Headland-Chair**

Chairman Headland and House Finance and Taxation Committee,

Please accept this testimony in support of HB 1266.

Intent of this bill:

Remove the taxable valuation limit of the disabled veteran's property tax credit and to address issue of ownership calculation for other than spouse by adding child and parent.

Need for bill:

- Calculation of co-ownership with child or parent was providing less than the credit based on sole ownership.
- Taxable valuation limit removal is to.
 - Address the issue of rising home valuation exceeding the credit.
 - ND mission to be most military & veteran friendly state.
 - Incentive to retain and attract military and veterans to ND.

Outcome of bill:

Taxable valuation cap removed.

Parent and child added to calculate same as if owned with spouse.

Thank you for your consideration.

Lonnie Wangen Commissioner-NDDVA

2025 HOUSE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Room JW327E, State Capitol

HB 1266
2/4/2025

Relating to the property tax credit for disabled veterans; and to provide an effective date.
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3:45 p.m. Chairman Headland opened the meeting.

Members Present: Chairman Headland, Vice Chairman Hagert, Representatives Dockter, Dressler, Foss, Grueneich, Ista, Motschenbacher, Nehring, Olson, Porter, Steiner, Toman
Members Absent: Representative D. Anderson

Discussion Topics:

- Proposed amendment
- Previous changes

3:52 p.m. Representative J. Olson proposed an amendment, testimony #34837.

3:53 p.m. Representative J. Olson moved to adopt proposed amendment LC #25.0623.01001.

3:53 p.m. Representative Porter seconded the motion.

3:53 p.m. Voice vote - motion passed.

3:53 p.m. Representative J. Olson moved a Do Pass as Amended and to rerefer to Appropriations.

3:53 p.m. Representative Dockter seconded the motion.

Representatives	Vote
Representative Craig Headland	Y
Representative Jared Hagert	Y
Representative Dick Anderson	AB
Representative Jason Dockter	Y
Representative Ty Dressler	Y
Representative Jim Grueneich	Y
Representative Mike Motschenbacher	Y
Representative Dennis Nehring	Y
Representative Jeremy Olson	Y
Representative Todd Porter	Y
Representative Vicky Steiner	N
Representative Nathan Toman	Y
Representative Austin Foss	N

Representative Zachary Ista	AB
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3:54 p.m. Motion passed 11-1-2.

3:54 p.m. Vice Chairman Hagert will carry the bill.

3:55 p.m. Chairman Headland closed the meeting.

Janae Pinks, Committee Clerk

RS 2/4/25
1054

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1266

Introduced by

Representatives Pyle, Klemin, M. Ruby, Marschall, J. Olson

Senators Weston, Wobbema

- 1 A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code,
2 relating to the property tax credit for disabled veterans; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Section 57-02-08.8 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-02-08.8. Property tax credit for disabled veterans - Certification - Distribution.**

- 7 1. A disabled veteran of the United States armed forces with an armed forces
8 service-connected disability of fifty percent or greater or a disabled veteran who has
9 an extra-schedular rating to include individual unemployability that brings the veteran's
10 total disability rating to one hundred percent as determined by the department of
11 veterans' affairs, who was discharged under honorable conditions or who has been
12 retired from the armed forces of the United States, or the surviving spouse if the
13 disabled veteran is deceased, is eligible for a credit applied against the ~~first eight~~
14 ~~thousand one hundred~~ nine thousand dollars of taxable valuation of the homestead
15 owned and occupied by the disabled veteran or surviving spouse equal to the
16 percentage of the disabled veteran's disability compensation rating for
17 service-connected disabilities as certified by the department of veterans' affairs for the
18 purpose of applying for a property tax credit. A surviving spouse who is receiving
19 United States department of veterans affairs dependency and indemnity compensation
20 receives a one hundred percent credit as described in this subsection. If the

determination of disability or service-connected death occurs subsequent to the qualifying veteran's death through application of a law that renders a surviving spouse of a qualifying veteran eligible for United States department of veterans affairs disability and indemnity compensation, the determination for purposes of the credit under this subsection is presumed to precede the veteran's death. Sufficient proof of receipt of United States department of veterans affairs dependency and indemnity compensation includes correspondence directed to a surviving spouse of a qualifying veteran by the United States department of veterans affairs which indicates the surviving spouse is a survivor of the qualifying veteran and is in receipt of United States department of veterans affairs dependency and indemnity compensation.

2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of ~~eight thousand one hundred~~ nine thousand dollars of ~~the~~ taxable valuation of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, parent, or child, the credit is limited to that disabled veteran's interest in the homestead, ~~to a maximum amount~~ calculated by multiplying ~~eight thousand one hundred dollars of the~~ taxable valuation by of the disabled veteran's ~~percentage of~~ interest in the homestead property ~~and multiplying the result~~ by the applicant's certified disability percentage, not to exceed the maximum credit amount in subsection 1.
3. A disabled veteran or ~~unremarried~~ surviving spouse claiming a credit under this section for the first time shall file with the county auditor an affidavit showing the facts required under this section, a description of the property, and a certificate from the United States department of veterans' affairs, or its successor, certifying to the amount of the disability. The affidavit and certificate must be open for public inspection. A person shall thereafter furnish to the assessor or other assessment officials, when requested to do so, any information which supports the claim for credit for any subsequent year.
4. For purposes of this section, and except as otherwise provided in this section, "homestead":
 - a. "Child" means a child by birth, adoption, or marriage.

- 1 b. "Homestead" has the meaning provided in section 47-18-01 except that it also
2 applies to a person who otherwise qualifies under the provisions of this section
3 whether the person is the head of the family.
- 4 c. "Parent" means a birth parent, adoptive parent, or stepparent.
- 5 5. This section does not reduce the liability of a person for special assessments levied
6 upon property.
- 7 6. A credit under this section terminates at the end of the taxable year of the death of the
8 applicant.
- 9 7. The board of county commissioners may cancel the portion of unpaid taxes that
10 represents the credit calculated in accordance with this section for any year in which
11 the qualifying owner has held title to the homestead property. Cancellation of taxes for
12 any year before enactment of this section must be based on the law that was in effect
13 for that tax year.
- 14 8. Before the first of March of each year, the county auditor of each county shall certify to
15 the tax commissioner on forms prescribed by the tax commissioner the name and
16 address of each person for whom the property tax credit for homesteads of disabled
17 veterans was allowed for the preceding year, the amount of credit allowed, the total of
18 the tax mill rates of all taxing districts, exclusive of any state mill rates, that was
19 applied to other real estate in the taxing districts for the preceding year, and such other
20 information as may be prescribed by the tax commissioner.
- 21 9. On or before the first of June of each year, the tax commissioner shall audit the
22 certifications, make the required corrections, and certify to the state treasurer for
23 payment to each county the sum of the amounts computed by multiplying the credit
24 allowed for each homestead of a disabled veteran in the county by the total of the tax
25 mill rates, exclusive of any state mill rates that were applied to other real estate in the
26 taxing districts for the preceding year.
- 27 10. The county treasurer upon receipt of the payment from the state treasurer shall
28 apportion and distribute the payment without delay to the county and to the local
29 taxing districts of the county on the basis on which the general real estate tax for the
30 preceding year is apportioned and distributed.

- 1 11. On or before the first day of June of each year, the tax commissioner shall certify to
- 2 the state treasurer the amount computed by multiplying the property tax credit allowed
- 3 under this section for homesteads of disabled veterans in the state for the preceding
- 4 year by one mill for deposit in the state medical center fund.
- 5 12. Supplemental certifications by the county auditor and by the tax commissioner and
- 6 supplemental payments by the state treasurer may be made after the dates prescribed
- 7 in this section to make such corrections as may be necessary because of errors or
- 8 because of approval of an application for abatement filed by a person because the
- 9 credit provided for the homestead of a disabled veteran was not allowed in whole or in
- 10 part.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after

12 December 31, 2024.

**REPORT OF STANDING COMMITTEE
HB 1266**

Finance and Taxation Committee (Rep. Headland, Chairman) recommends **AMENDMENTS** ([25.0623.01001](#)) and when so amended, recommends **DO PASS** and **BE REREFERRED** to the **Appropriations Committee** (11 YEAS, 1 NAY, 2 ABSENT AND NOT VOTING). HB 1266 was placed on the Sixth order on the calendar.

25.0623.01001
Title.

Prepared by the Legislative Council
staff for Representative Pyle
January 24, 2025

Sixty-ninth
Legislative Assembly
of North Dakota

PROPOSED AMENDMENTS TO

HOUSE BILL NO. 1266

Introduced by

Representatives Pyle, Klemin, M. Ruby, Marschall, J. Olson

Senators Weston, Wobbema

1 A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code,
2 relating to the property tax credit for disabled veterans; and to provide an effective date.

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

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8 service-connected disability of fifty percent or greater or a disabled veteran who has
9 an extra-schedular rating to include individual unemployability that brings the veteran's
10 total disability rating to one hundred percent as determined by the department of
11 veterans' affairs, who was discharged under honorable conditions or who has been
12 retired from the armed forces of the United States, or the surviving spouse if the
13 disabled veteran is deceased, is eligible for a credit applied against the ~~first eight-~~
14 ~~thousand one hundred~~ nine thousand dollars of taxable valuation of the homestead
15 owned and occupied by the disabled veteran or surviving spouse equal to the
16 percentage of the disabled veteran's disability compensation rating for
17 service-connected disabilities as certified by the department of veterans' affairs for the
18 purpose of applying for a property tax credit. A surviving spouse who is receiving
19 United States department of veterans affairs dependency and indemnity compensation
20 receives a one hundred percent credit as described in this subsection. If the

determination of disability or service-connected death occurs subsequent to the qualifying veteran's death through application of a law that renders a surviving spouse of a qualifying veteran eligible for United States department of veterans affairs disability and indemnity compensation, the determination for purposes of the credit under this subsection is presumed to precede the veteran's death. Sufficient proof of receipt of United States department of veterans affairs dependency and indemnity compensation includes correspondence directed to a surviving spouse of a qualifying veteran by the United States department of veterans affairs which indicates the surviving spouse is a survivor of the qualifying veteran and is in receipt of United States department of veterans affairs dependency and indemnity compensation.

2. If two disabled veterans are married to each other and living together, their combined credits may not exceed one hundred percent of ~~eight thousand one hundred~~nine thousand ~~dollars of the~~ taxable valuation of the homestead. If a disabled veteran co-owns the homestead property with someone other than the disabled veteran's spouse, parent, or child, the credit is limited to that disabled veteran's interest in the homestead, ~~to a maximum amount~~ calculated by multiplying ~~eight thousand one hundred dollars of the~~ taxable valuation by ~~of~~ the disabled veteran's ~~percentage of~~ interest in the homestead property ~~and multiplying the result~~ by the applicant's certified disability percentage, not to exceed the maximum credit amount in subsection 1.

3. A disabled veteran or ~~unremarried~~ surviving spouse claiming a credit under this section for the first time shall file with the county auditor an affidavit showing the facts required under this section, a description of the property, and a certificate from the United States department of veterans' affairs, or its successor, certifying to the amount of the disability. The affidavit and certificate must be open for public inspection. A person shall thereafter furnish to the assessor or other assessment officials, when requested to do so, any information which supports the claim for credit for any subsequent year.

4. For purposes of this section, and except as otherwise provided in this section, ~~"homestead":~~

a. "Child" means a child by birth, adoption, or marriage.

1 **b. "Homestead"** has the meaning provided in section 47-18-01 except that it also
2 applies to a person who otherwise qualifies under the provisions of this section
3 whether the person is the head of the family.

4 **c. "Parent"** means a birth parent, adoptive parent, or stepparent.

5 5. This section does not reduce the liability of a person for special assessments levied
6 upon property.

7 6. A credit under this section terminates at the end of the taxable year of the death of the
8 applicant.

9 7. The board of county commissioners may cancel the portion of unpaid taxes that
10 represents the credit calculated in accordance with this section for any year in which
11 the qualifying owner has held title to the homestead property. Cancellation of taxes for
12 any year before enactment of this section must be based on the law that was in effect
13 for that tax year.

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16 address of each person for whom the property tax credit for homesteads of disabled
17 veterans was allowed for the preceding year, the amount of credit allowed, the total of
18 the tax mill rates of all taxing districts, exclusive of any state mill rates, that was
19 applied to other real estate in the taxing districts for the preceding year, and such other
20 information as may be prescribed by the tax commissioner.

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23 payment to each county the sum of the amounts computed by multiplying the credit
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25 mill rates, exclusive of any state mill rates that were applied to other real estate in the
26 taxing districts for the preceding year.

27 10. The county treasurer upon receipt of the payment from the state treasurer shall
28 apportion and distribute the payment without delay to the county and to the local
29 taxing districts of the county on the basis on which the general real estate tax for the
30 preceding year is apportioned and distributed.

- 1 11. On or before the first day of June of each year, the tax commissioner shall certify to
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4 year by one mill for deposit in the state medical center fund.
- 5 12. Supplemental certifications by the county auditor and by the tax commissioner and
6 supplemental payments by the state treasurer may be made after the dates prescribed
7 in this section to make such corrections as may be necessary because of errors or
8 because of approval of an application for abatement filed by a person because the
9 credit provided for the homestead of a disabled veteran was not allowed in whole or in
10 part.

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

2025 HOUSE APPROPRIATIONS

HB 1266

2025 HOUSE STANDING COMMITTEE MINUTES

Appropriations Committee Roughrider Room, State Capitol

HB 1266
2/17/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

11:14 a.m. Chairman Vigesaa called the meeting to order.

Members Present: Chairman Vigesaa, Vice Chairman Kempenich, Representatives Anderson, Berg, Bosch, Brandenburg, Fisher, Hanson, Louser, Martinson, Meier, Mitskog, Monson, Murphy, Nathe, Nelson, O'Brien, Pyle, Richter, Stemen, Swiontek, Wagner

Members Absent: Representative Sanford

Discussion Topics:

- Disabled Veterans
- Tax Credits
- Property Tax

11:14 a.m. Representative Headland introduced the Bill.

11:18 a.m. Brian Kroshus, North Dakota Tax Commissioner, testified neutrally and answered questions.

11:26 a.m. Chairman Vigesaa closed the meeting.

Sierra Schartz, Committee Clerk

2025 HOUSE STANDING COMMITTEE MINUTES

Appropriations Committee Roughrider Room, State Capitol

HB 1266
2/17/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

7:17 p.m. Chairman Vigesaa opened the hearing.

Members present: Chairman Vigesaa, Vice Chairman Kempenich, Representatives Anderson, Berg, Bosch, Brandenburg, Fisher, Hanson, Louser, Martinson, Meier, Mitskog, Monson, Murphy, Nathe, Nelson, O'Brien, Pyle, Richter, Sanford, Stemen, Swiontek, Wagner

Discussion Topics:

- Disabled veterans' credits
- Property tax relief options

7:18 p.m. Chairman Vigesaa decided to hold off on discussing this bill until a later time.

7:19 p.m. Chairman Vigesaa closed the hearing.

Mary Brucker, Committee Clerk for Sierra Schartz, Committee Clerk

2025 HOUSE STANDING COMMITTEE MINUTES

Appropriations Committee Roughrider Room, State Capitol

HB 1266
2/25/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

9:13 a.m. Chairman Vigesaa opened the meeting.

Members present: Chairman Vigesaa, Vice Chairman Kempenich, Representatives Anderson, Berg, Bosch, Brandenburg, Fisher, Hanson, Martinson, Meier, Mitskog, Monson, Murphy, Nathe, Nelson, O'Brien, Pyle, Richter, Sanford, Stemen, Swiontek, Wagner

Member absent: Representative Louser

Discussion Topics:

- Committee Action

9:17 a.m. Representative Stemen Moved a Do Pass.

9:17 a.m. Representative Brandenburg seconded the motion.

9:20 a.m. Adam Mathiak, Legislative Council, answered questions for the committee.

Roll call vote

Representatives	Vote
Representative Don Vigesaa	Y
Representative Keith Kempenich	Y
Representative Bert Anderson	Y
Representative Mike Berg	Y
Representative Glenn Bosch	N
Representative Mike Brandenburg	Y
Representative Jay Fisher	Y
Representative Karla Rose Hanson	Y
Representative Scott Louser	AB
Representative Bob Martinson	Y
Representative Lisa Meier	Y
Representative Alisa Mitskog	Y
Representative David Monson	Y
Representative Eric J. Murphy	N
Representative Mike Nathe	Y
Representative Jon O. Nelson	Y
Representative Emily O'Brien	Y
Representative Brandy L. Pyle	Y

Representative David Richter	Y
Representative Mark Sanford	Y
Representative Gregory Stemen	Y
Representative Steve Swiontek	Y
Representative Scott Wagner	Y

Motion passed 20-2-1.

Representative Hagert will carry the bill.

9:27 a.m. Chairman Vigasaa closed the meeting.

Risa Berube, Committee Clerk

**REPORT OF STANDING COMMITTEE
ENGROSSED HB 1266 ([25.0623.02000](#))**

Appropriations Committee (Rep. Vigesaa, Chairman) recommends **DO PASS** (20 YEAS, 2 NAYS, 1 ABSENT OR EXCUSED AND NOT VOTING). HB 1266 was placed on the Eleventh order on the calendar.

2025 SENATE FINANCE AND TAXATION

HB 1266

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1266
3/19/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

10:14 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

- Tax credit amount for disabled veterans

10:14 a.m. Representative Pyle, District 22, introduced HB 1266, testified in favor and submitted testimony #42872.

10:21 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk



North Dakota House of Representatives

STATE CAPITOL
600 EAST BOULEVARD
BISMARCK, ND 58505-0360



Representative Brandy Pyle

District 22
P.O. Box 337
Casselton, ND 58012-0337
bpyle@ndlegis.gov

COMMITTEES:

Appropriations

HB 126

Good morning Chair Weber 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. This bill slightly increases the property tax credit from \$8,100 to \$9,000. This amount also is equivalent to the homestead tax credit.

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. This is a technical change [House Bill No. 1212 \(2023\)](#) from last session made the disabled veteran property tax credit available to a surviving spouse of a qualifying veteran who receives United States Department of Veterans Affairs dependency and indemnity compensation, including when eligibility for dependency and indemnity compensation is determined after the qualifying veteran's death.

Overall, this specific area of property tax relief should be included in our overall property tax discussions this session. I did work the Dept of Veterans Affairs on this bill who is here to help provide details for the history.

Thank you,

Brandy L. Pyle

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1266
3/24/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

8:23 a.m. Chairman Weber opened the hearing.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

- Addition of disabled veterans language in alternative bills

8:23 a.m. Chairman Weber provided an update regarding the addition of a disabled veterans exemption in an alternative property tax bill.

8:24 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk

2025 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee Fort Totten Room, State Capitol

HB 1266
4/14/2025

A BILL for an Act to amend and reenact section 57-02-08.8 of the North Dakota Century Code, relating to the property tax credit for disabled veterans; and to provide an effective date.

9:02 a.m. Chairman Weber called the meeting to order.

Members present: Chairman Weber, Vice Chairman Rummel, Senator Marcellais, Senator Patten, Senator Powers, Senator Walen

Discussion Topics:

- Addition of disabled veterans language in alternative bills

9:03 a.m. Chairman Weber provided an update regarding the addition of a disabled veterans exemption in an alternative property tax bill.

9:06 a.m. Vice Chairman Rummel moved a Do Not Pass.

9:06 a.m. Senator Patten seconded the motion.

Senators	Vote
Senator Mark F. Weber	Y
Senator Dean Rummel	Y
Senator Richard Marcellais	Y
Senator Dale Patten	Y
Senator Michelle Powers	Y
Senator Chuck Walen	Y

Motion passed 6-0-0.

Senator Patten will carry the bill.

9:13 a.m. Chairman Weber closed the hearing.

Chance Anderson, Committee Clerk

**REPORT OF STANDING COMMITTEE
ENGROSSED HB 1266 ([25.0623.02000](#))**

Finance and Taxation Committee (Sen. Weber, Chairman) recommends **DO NOT PASS** (6 YEAS, 0 NAYS, 0 ABSENT OR EXCUSED AND NOT VOTING). Engrossed HB 1266 was placed on the Fourteenth order on the calendar. This bill does not affect workforce development.