

Introduced by

Senators Clemens, Mathern

Representatives B. Koppelman, Marschall, Schauer

1 A BILL for an Act to create and enact a new section to chapter 57-02 of the North Dakota
2 Century Code, relating to an optional residential property tax reduction for seniors; and to
3 provide an effective date.

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

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

7 **Optional property tax reduction for the primary residence of an owner age sixty-five**
8 **or older.**

- 9 1. An individual who is age sixty-five or older may file an irrecoverable claim that reduces
10 by seventy percent the true and full valuation of a primary residence owned and
11 occupied by the individual if the individual has resided on the property for no fewer
12 than two years and is not delinquent in the payment of property taxes on the
13 residence. A property tax reduction claimed under this section remains in effect until
14 the first full taxable year after the claimant no longer owns and occupies the residence.
15 2. A property tax reduction claimed under this section continues to apply if the individual
16 does not reside in the primary residence due to the individual's confinement in a
17 nursing home, hospital, or other care facility, for as long as that confinement lasts.
18 3. A property tax reduction claimed under this section by one of the co-owners of the
19 property is valid for the entire residence, regardless of the age of the other co-owners.
20 4. For purposes of this section, "primary residence" means a dwelling in this state owned
21 and occupied by the applicant as that applicant's primary residence as of the
22 assessment date of the taxable year and which is not exempt from property taxes as a
23 farm residence.

1 5. The tax commissioner shall prescribe and make available forms necessary to
2 effectuate this section. The county directors of tax equalization shall make these forms
3 available upon request.

4 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
5 December 31, 2020.