

HOUSE BILL NO. 1372

Introduced by

Representatives Kasper, Becker, Bellew, Boschee, B. Koppelman, Lefor, Steiner

Senators Clemens, Dever, O. Larsen, Myrdal

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 freeze for owners who are
3 disabled or age sixty-five or older; and to 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 valuation freeze for primary residence of owner who is disabled or**
8 **age sixty-five or older.**

9 1. An individual whose income is not in excess of forty-two thousand dollars and who is
10 permanently and totally disabled for purposes of section 57-02-08.1, eligible for the
11 disabled veteran credit under section 57-02-08.8, or age sixty-five or older may file an
12 irrevocable claim that freezes the true and full valuation most recently assessed
13 against the primary residence owned and occupied by the individual. A property
14 valuation freeze claimed under this section remains in effect until the first full taxable
15 year after the claimant no longer owns and occupies the residence. A property tax
16 freeze claimed under this section by one of the co-owners of the property is valid for
17 the entire residence, regardless of the age or disability of the other co-owners.

18 2. For purposes of this section:

19 a. "Income" means income for the most recent complete taxable year from all
20 sources, including the income of any dependent of the applicant and including
21 any county, state, or federal public assistance benefits, social security, or other
22 retirement benefits, but excluding any federal rent subsidy, any amount excluded
23 from income by federal or state law with the exception of income from social
24 security benefits, and medical expenses paid during the year by the applicant or

1 the applicant's dependent which are not compensated by insurance or other
2 means.

3 b. "Primary residence" means a dwelling in this state owned and occupied by the
4 applicant as that applicant's primary residence as of the assessment date of the
5 taxable year and which is not exempt from property taxes as a farm residence.

6 3. All forms necessary to effectuate this section must be prescribed, designed, and made
7 available by the tax commissioner. The county directors of tax equalization shall make
8 these forms available upon request.

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