

**HOUSE BILL NO. 1325**

Introduced by

Representatives Satrom, Becker, Cory, Kiefert, K. Koppelman

Senator Conley

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 age  
3 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 age sixty-**  
8 **five or older.**

- 9 1. An individual age sixty-five or older may file an irrevocable claim that freezes the true  
10 and full valuation most recently assessed against the primary residence owned and  
11 occupied by the individual. A property valuation freeze claimed under this section  
12 remains in effect until the first full taxable year after the claimant no longer owns and  
13 occupies the residence. A property tax freeze claimed under this section by one of the  
14 co-owners of the property is valid for the entire residence, regardless of the age of the  
15 other co-owners.
- 16 2. For purposes of this section:
- 17 a. "Income" means income for the most recent complete taxable year from all  
18 sources, including the income of any dependent of the applicant and including  
19 any county, state, or federal public assistance benefits, social security, or other  
20 retirement benefits, but excluding any federal rent subsidy, any amount excluded  
21 from income by federal or state law with the exception of income from social  
22 security benefits, and medical expenses paid during the year by the applicant or  
23 the applicant's dependent which are not compensated by insurance or other  
24 means.

- 1           b. "Primary residence" means a dwelling in this state owned and occupied by the  
2           applicant as that applicant's primary residence as of the assessment date of the  
3           taxable year and which is not exempt from property taxes as a farm residence.
- 4           3. All forms necessary to effectuate this section must be prescribed, designed, and made  
5           available by the tax commissioner. The county directors of tax equalization shall make  
6           these forms available upon request.

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