

HOUSE RESEARCH

Bill Summary

FILE NUMBER: HF 557

DATE: February 23, 1999

Version: As introduced

Authors: Tunheim, Finseth and Kalis

Subject: Extending relative homestead treatment

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1 Relative homesteads. Extends relative homestead treatment to the owner's nephews and nieces.

Under current law, residential real estate that is occupied and used for purposes of a homestead by a relative of the owner is granted the same homestead treatment that would be provided if the related owner occupied the property. Currently, "relatives" include a parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, and aunt. HF 557 further expands the definition of relative to include nephews and nieces.

2 Effective date. Provides that section 1 is effective for taxes levied in 1999, payable in 2000 and thereafter.