

January 12, 2021

The **Application for Farm Residence Exemption MUST** be filled out every year, for every residential structure. Please fill out a separate application for each structure. If you were not mailed one, more can be printed off from the state website. All forms may be picked up outside the Tax Directors office. The Property owner is required to sign all applications.

Instructions, Guidelines, Applications, 2019 and 2020 Statement of Farm Gross Income can be found at: <https://www.nd.gov/tax/user/individuals/forms--publications/property-tax/forms--instructions>

PLEASE ONLY MARK 1 (ONE) BOX ON THE LEFT SIDE OF APPLICATION

If you are filing as an ACTIVE FARMER: Check box on left hand side. Sign, date, and mail back by February 1, 2021.

A Statement of Farm Gross Income must be completed and filed on or before March 31, 2021. Your tax preparer may fill out the forms for you, The Grant County Director of Tax Equalization will not.

If you are filing as VACANT residence category: Check box on left hand side. Mark answers on right hand side. Sign, date, and mail back by February 1, 2021.

If you are filing as FARM LABORER residence category: Check box on left hand side. Mark answers on right hand side. Sign, date, and mail back by February 1, 2021.

To qualify for the **Farm Laborer Category** a farm laborer **MUST** be paid wages and make 66% of their gross income as a farm laborer before the residence will be considered part of the farm plant. Proper IRS documentation **MUST** be provided as proof of employment and income for the farm laborer. A residence in exchange for labor only, will not qualify for the exemption. Contact the Tax Director if you have any questions.

If you are filing as a RETIRED FARMER category: Check box on left hand side. Mark answers on right hand side. Sign, date, and mail back by February 1, 2021. To qualify as a RETIRED FARMER, you must have qualified as an ACTIVE FARMER, or a RETIRED FARMER for the 2020 calendar year.

If you are filing as BEGINNING FARMER category: Check box on left hand side. Mark answers on right hand side. Sign, date, and mail back by February 1, 2021.

If you are filing as SURVIVING SPOUSE category: Check box on left hand side. Mark answers on right hand side. Sign, date, and mail back by February 1, 2021.

Paperwork not turned in on time will result in your residence(s) being taxed. The burden of proof falls on the property owner to qualify for the exemption.

The due dates are set by the State of ND, not Grant County or this office. Thank you for understanding. If you have any questions, feel free to contact me. 701-622-3311 jsteinmetz@nd.gov Office hours are Monday through Friday 8-12 am MT and 12:30-4 pm MT. Completed paperwork, can be mailed to the address below or dropped off at the Tax Directors office located in the Grant County Courthouse.

Tax Equalization Director
PO Box 263 Carson, ND 58529