

January 2, 2020

Farmer Occupied Residences;

The 2019 Legislature (Senate Bill 2360) made changes to some properties exempt from taxation, especially in regards to qualifying for a Farm Residence Exemption.

Instructions, Guidelines, Applications, 2018 and 2019 Statement of Farm Gross Income can be found at:
<https://www.nd.gov/tax/user/individuals/forms--publications/property-tax/forms--instructions>

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 enough, more can be photocopied or printed off from the state website. The Property owner is required to sign all applications. Information to complete the application(s) can be found on your current Tax Statement(s).

A change this year is the requirement to have an annual gross income from farming of 66% of your total gross income as reported to the IRS. A **Statement of Farm Gross Income** is new this year and **MUST** accompany **The Application for Farm Residence Exemption** for **Active, Farm Laborer, and Beginning Farmer**. You must qualify in one of the two calendar years preceding the year for which the exemption is being claimed.

A Statement of Farm Gross Income must be completed on-line, printed and provided to the county assessor's office. When filled out online it will do the calculations for you (HAND WRITTEN FORMS WILL NOT BE ACCEPTED). All information on this form is required by law to be confidential. Your tax preparer may fill out the forms for you, the Grant County Director of Tax Equalization will not.

If the residences occupant is different from the property owner the occupant must sign the **Statement of Farm Gross Income**. Please include your contact phone number on the form. **All** gross off farm income **MUST** be included on the Statement of Farm Gross Income.

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.

Vacant residence will be spot checked this year.

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. 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, 106 2nd Ave NE, Carson. 701-622-3311

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<http://www.grantcountynd.com>