

Introduced by

Senators Dotzenrod, Kannianen, Meyer

1 A BILL for an Act to amend and reenact paragraph 4 of subdivision b of subsection 15 of section
2 57-02-08, and subdivision f of subsection 1 of section 57-02-08.1 of the North Dakota Century
3 Code, relating to exemptions for records provided to assessors to document eligibility for the
4 farm residence exemption and the homestead credit.

5 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

6 **SECTION 1. AMENDMENT.** Paragraph 4 of subdivision b of subsection 15 of section
7 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

8 (4) When exemption is claimed under this subdivision for a residence, the
9 assessor may require that the occupant of the residence who it is claimed is
10 a farmer provide to the assessor for the year or years specified by the
11 assessor a written statement in which it is stated that fifty percent or more of
12 the net income of that occupant, and spouse if married and both spouses
13 occupy the residence, was, or was not, net income from farming activities. A
14 record provided to the assessor regarding eligibility for an exemption
15 claimed under this subdivision is an exempt record, as defined in
16 section 44-04-17.1.

17 **SECTION 2. AMENDMENT.** Subdivision f of subsection 1 of section 57-02-08.1 of the North
18 Dakota Century Code is amended and reenacted as follows:

19 f. Any person claiming the exemption under this subsection shall sign a verified
20 statement of facts establishing the person's eligibility. The statement of facts is an
21 exempt record, as defined in section 44-04-17.1.