

SENATE BILL NO. 2351

Introduced by

Senators Cook, Dotzenrod

Representative B. Koppelman

1 A BILL for an Act to amend and reenact paragraph 4 of subdivision b of subsection 15 of section
2 57-02-08 of the North Dakota Century Code, relating to the farm home residence property tax
3 exemption and an open records exemption for documents evidencing eligibility for the
4 exemption; and to provide an effective date.

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 shall 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.
14 The individual claiming the exemption also shall provide to the assessor, on
15 a form provided by the tax commissioner, the necessary income information
16 to demonstrate eligibility. The tax commissioner shall review a sampling of
17 the exemptions provided under this section. A record provided to the
18 assessor regarding eligibility for an exemption claimed under this
19 subdivision is an exempt record, as defined in section 44-04-17.1.

20 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
21 December 31, 2018.