

NELSON COUNTY TAX EQUALIZATION DEPARTMENT

Michelle Linstad, Director



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January 31, 2020

Dear Property Owner:

Enclosed you will find an "Application for Farm Residence Tax Exemption" for 2020. The provisions to qualify for this exemption are explained on the reverse side of the enclosed application. Please read the enclosed form carefully and choose only **ONE** of the categories that apply to you and check the boxes in that category accordingly.

Please note that the "Active Farmer" category has changed in the following ways:

- 1) The annual gross income from farming activities of the occupant and spouse (if married) must be 66% or more of the total annual gross income in **either** of the two preceding calendar years.
- 2) Starting this year, the applicant must also provide income verification to demonstrate eligibility from either their 2018 or 2019 tax returns. Eligibility will be verified yearly and will remain a confidential record of this office by state law. Forms are available on the State Tax Department's website at: <https://www.nd.gov/tax/user/individuals/forms--publications/property-tax/forms--instructions>. Affidavits will not be accepted at this time.

Income verifications along with completed applications, need to be processed no later than March 31, 2020. Again, the income verification portion is for the "Active Farmer" status only. Please call ahead to schedule a day and time to process your paperwork with this office. I will be out of the office a few times for business in February and March, so it is important to call ahead. The process should take 10-15 minutes of time to complete.

Failure to file this form will result in the residence being placed on the tax rolls for 2020.

For further questions, please call this office at (701) 247-2840.

Thank you so much for your cooperation.

Sincerely,

Michelle Linstad

Michelle Linstad
Nelson County Tax Director

Enclosure