

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Pollert

1 A BILL for an Act to amend and reenact paragraph 5 of subdivision b of subsection 15 of
2 section 57-02-08 of the North Dakota Century Code, relating to the amount of nonfarm income
3 that may be earned by a farmer to remain eligible for the farm residence property tax
4 exemption; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Paragraph 5 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 (5) In addition to any of the provisions of this subsection or any other
9 provision of law, a residence situated on agricultural land is not exempt
10 for the year if it is occupied by an individual engaged in farming who
11 had nonfarm income, including that of a spouse if married, of more than
12 ~~forty~~ fifty thousand dollars during each of the three preceding calendar
13 years. This paragraph does not apply to a retired farmer or a beginning
14 farmer as defined in paragraph 2.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
16 December 31, 2008.