

Following the 2025 ND Legislature, the NDCC stated in 57-02-08.9. the primary residence must be applied AFTER other exemptions or credits are allowed. I objected in February 2026 about the fact that Burleigh County was not applying the credit as the NDCC read and sent that to the Governor's office for clarification.

Dawn Seay replied stating quote: "I do not know how the credit was applied in different counties, Mr. Reinhardt. It is our understanding per the ND Office of State Tax Commissioner that Burleigh County had full legal authority to apply the credit as they did. As recent legislation is not applied retroactively, I would advise you to accept the decision and move on – or hire legal counsel to make your argument within the judicial system.

I wish I had a better answer for you.

Dawn

[Dawn Seay](#)

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SB 2405 destroys the intent of applying the law! Anybody that has the fortitude to pay their tax prior to February 15<sup>th</sup> should be commended and not admonished!

I understand the NDACo is pushing for this change due to extra clerical duties, but that should not be difficult to overcome.