

Blind Exemption

According to NDCC 57-02-08(22) all or any part of fixtures, buildings, and improvements upon any non-farmland up to a valuation of \$160,000, owned and occupied as a home by a blind person may be exempt from residential property taxes. Residential homes owned by the spouse of a blind person, or jointly owned by a blind person and spouse, shall also be exempt within the limits of this subsection as long as the blind person resides in the home. For purposes of this subsection, a blind person shall be defined as one who is totally blind, has visual acuity of not more than 20/200 in the better eye with correction, or whose vision is limited in field so that the widest diameter subtends an angle no greater than twenty degrees.

The exemption provided by this subsection extends to the entire building classified as residential, and owned and occupied as a residence by a person who qualifies for the exemption as long as the building contains no more than two apartments or rental units which are leased. Besides completing an application form first time applicants for this exemption must provide the assessment office with a copy of a doctor's certificate stating that the person is legally blind according to the NDCC.

Application for Property Tax Exemption

This application must be filed with the assessor every year by February 1 of the year for which the exemption is claimed.

Property Number:
Property Owner:
Property Address:

Legal Description

Date property was acquired: _____

Market value of property claimed exempt: \$ _____

Exemption Claimed Pursuant to One of the Following Sections of the North Dakota Century Code:

- 1. N.D.C.C. § 57-02-08(9), property used exclusively for public worship or property belonging to a religious organization and used for religious purposes: Church Parsonage Other (attach explanation)
- 2. N.D.C.C. § 57-02-08(8), property owned by an institution of public charity and used for the charitable purposes for which it was organized: Public Hospital ⁽¹⁾ Nursing Home ⁽¹⁾ Other (attach explanation) ⁽¹⁾
- 3. N.D.C.C. § 57-02-08(11), property owned by nonprofit lodges, clubs, etc. and used for their meetings and ceremonies:
 - a. If licensed to sell alcoholic beverages, describe each area of the building where these beverages are sold or consumed.

 - b. If food is sold, describe each area of the building where the food is sold or consumed.

- 4. N.D.C.C. § 57-02-08(20), buildings owned and occupied as a homestead by one of the following:
 - a. Paraplegic Disabled Veteran or Veteran awarded specially adapted housing or unremarried surviving spouse ⁽²⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾
 - b. Permanently and Totally Disabled Person Confined to a Wheelchair or unremarried surviving spouse ⁽²⁾
- 5. N.D.C.C. § 57-02-08(22), buildings owned by a blind person and/or spouse and occupied as a home by the blind person. ⁽²⁾
- 6. N.D.C.C. § 57-02-08(26), buildings owned and occupied as a homestead by a paraplegic disabled person or unremarried surviving spouse. ⁽²⁾⁽³⁾
- 7. N.D.C.C. § 57-02-08(31), group homes owned by nonprofit corporations.
- 8. N.D.C.C. § 57-55-10, mobile home is exempt or the provisions of N.D.C.C. ch. 57-55 apply.
- 9. N.D.C.C. § _____ Subsection _____

For what purpose(s) was the property used during the 12-month period prior to the year for which this exemption is claimed? (Note: Be specific. If there were several types of use, indicate such usages by square foot areas of the building and floor location. If additional space is needed, attach another sheet.)

Is any income derived from the use of any portion of this property by other individuals or groups, whether considered as rent or reimbursement for expenses or services rendered? Yes No If Yes, give details.

- (1) Provide a current copy of organizational documents supporting claim (e.g., articles of incorporation and by-laws, etc.) if claiming exemption for first time or upon request.
- (2) Provide an affidavit or physician's certificate if claiming exemption for first time.
- (3) Provide an annual statement that previous year's income did not exceed the amount provided in N.D.C.C. § 57-02-08.1.
- (4) Provide a copy of the DD Form 214 showing veteran's honorable discharge from active military service if claiming exemption for first time.
- (5) Provide evidence from the Department of Veterans Affairs showing award of specially adapted housing if claiming exemption for this status for first time.
- (6) A person shall furnish to the assessor or other assessment officials when requested to do so any information that is believed will support the claim for exemption for a subsequent year.

I (We) make application for real property tax exemption for the year _____ on the property described above and, in compliance with North Dakota Century Code § 57-02-14.1, certify the information is accurate to the best of my (our) knowledge and belief.

Note: N.D.C.C. § 12.1-11-02 provides that making a false statement in a governmental matter is punishable as a Class A misdemeanor.

Application is: Approved Disapproved

Applicant

Date

Assessor or Director of Tax Equalization

Date

Physician's Certificate of Blindness

I hereby certify that _____ of
(Applicant)

_____ of Cass County is
(Address)

blind according to definition:

"A blind person shall be defined as one who is totally blind, has visual acuity of not more than 20/200 in the better eye with correction, or whose vision is limited in field so that the widest diameter subtends any an angle no greater than 20 degrees."

Physician Comments. _____

Effective Date of Blindness: _____

This certificate is filed in accordance with NDCC 57-02-08(22) pertaining to property tax exemption.

Date: _____

Physician

Address