

Exemptions

New or expanding business projects may be granted an exemption for up to five years, in addition to extensions. Please contact your local assessor or the Wells County Director of Tax Equalization office for additional information, as the rules are somewhat complex. You can also visit the State Tax Commissioner's web site at www.state.nd.us/taxdpt/forms/property.html

Certain new single family residences may be exempt up to \$75,000 in value for two years if approved by the respective city. This program is currently only available in the City of Harvey.

Homes owned and occupied by persons who are blind or disabled may be eligible for exemption.

Charitable, religious, and certain non-profit organization property may be entitled to an exemption.

Farm structures are generally exempt. Farm residences occupied by full-time farmers are also exempt, subject to additional tests.

This list does not include all of the exemptions. Most exemptions are listed in the NDCC 57-02-08. Please contact your local assessor or the Wells County Director of Equalization for additional information and application forms. Additional information is available at the State Tax Department's web site www.state.nd.us/taxdpt/property