



## Equalization Department

Box 2806  
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Fargo, ND 58103

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[assessor@casscountynd.gov](mailto:assessor@casscountynd.gov)

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### Staff Report for Abatement 4497 through 4501

January 6, 2021

**City:** West Fargo

**Appellant:** Sanjay Patel – Charleswood Commercial Estates, LLC

**Location:** 740, 752, 823, 833 & 837 Beaton Dr E. **Parcel Numbers:** 02-0110-00020-000, 02-0110-00030-000, 02-0114-00010-000, 02-0111-00060-000, 02-0111-00030-000

**Issue:** Mr. Patel is requesting a wholesale reduction of all lots from \$2,715,100 (\$8.03/sq ft) to \$815,000 (\$2.41/sq ft)

#### Summary

Mr. Patel feels there has been a shift in the market for the lots described in this abatement and the 2018 values should be reflective of the contract for deed submitted with this abatement, which lists a contract price of \$1,085,000 or \$3.21/sq ft.

#### Analysis

I reached out to Mr. Patel on January 5<sup>th</sup> to have him walk me through his concerns. During the conversation he stated that he sold a parcel to the Blarney Stone in 2015, which is listed as Position 6 on West Fargo's comparable sale analysis, for \$465,598 or \$9.74/sq ft. He has not listed any of the remaining lots with a broker and Daivesh Sanghi, who is the purchaser on the contract, reached out to him with hopes of developing in West Fargo. The result of this conversation initiated the \$1,085,000 contract. Mr Patel stated he has no relation to Mr. Sanghi through family or work.

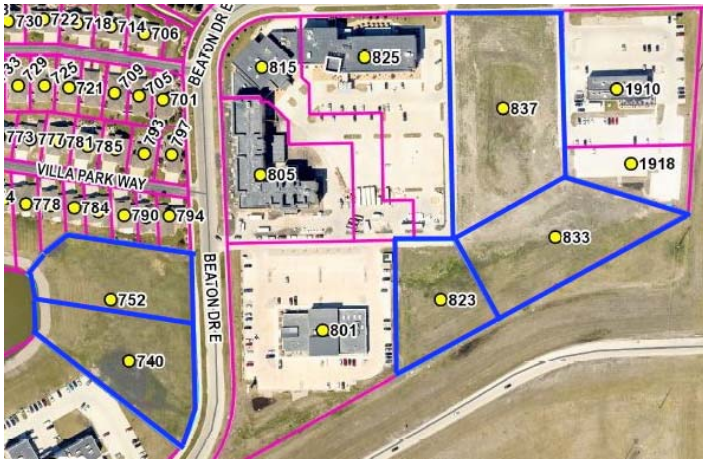
In review of West Fargo's comparable sales, which are all contiguous to the appealed parcels, there is a clear trend that this area has seen a substantial appreciation in value since there \$2,974,191 or \$5.63/sq ft acquisition in 2013. While lot size can have a great impact on commercial land sales, there has never been a sale under \$9.00/sq ft after 2015.

These parcels are also zoned PUD (Planned Unit Development) and included in a Tax Increment Financing District, which further strengthens the market appeal. The PUD allows owners flexibility when platting new lots and utilizing a mix of land use density/intensity. The Tax Increment Finance District uses calculated property tax amounts to pay down special assessment balances.

#### Recommendation

It is my recommendation to make **No Change** to the 2018 values, as previously approved by the West Fargo Assessing Office and West Fargo City Commission.

# West Fargo Staff Report



**PIN:** 02-0110-00020-000, 02-0110-00030-000, 02-0111-00030-000, 02-0111-00060-000, & 02-0114-00010-000

**Address:** 740, 752, 837, 833, & 823 Beaton Dr E,

**Owner:** Charleswood Commercial Estates LLC

**A18 Value:** \$2,715,100 or \$8.03/sf  
(Value is for all parcels combined)

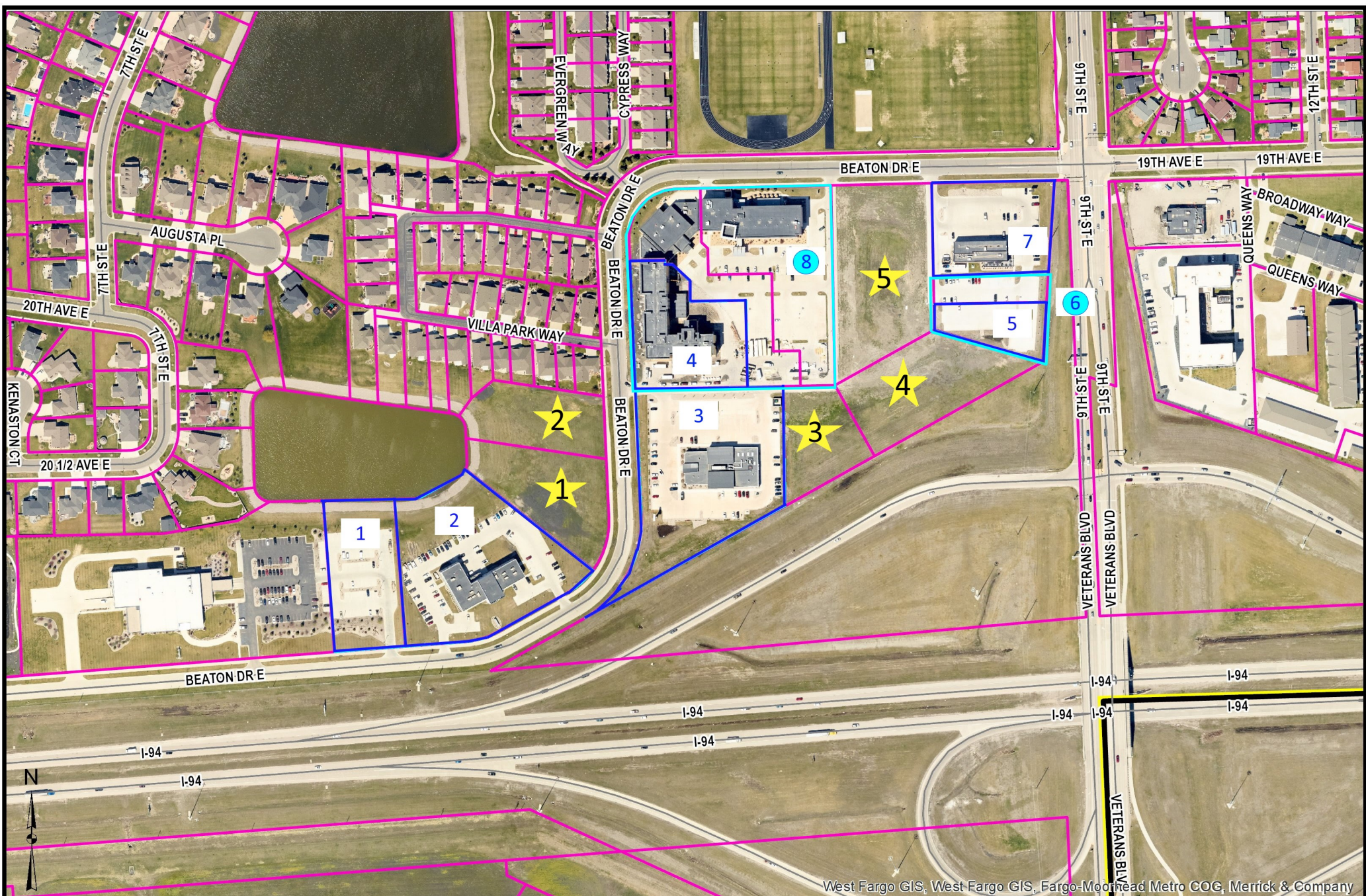
**Property Notes:** The properties appealed are vacant commercial land parcels situated on the northwest corner of I94 and 9th St E. These properties are in a tax increment finance district established in 2013. Zoning of these parcels are PUD and Commercial Office Park.

**General Notes:** In my discussion with Mr. Patel, he mentioned that the property has never been listed with a broker. He has submitted a contract for deed, that has never been recorded, in the amount of \$1,085,000 or \$3.21/sf. Mr. Patel mentioned that he is not a related party to the purchaser and that the market had changed, which warranted the lower sale price.

**Comparable Sale Notes:** As displayed on the next page, I have included all the land sales of adjacent property over the years. Even though some of the sales are old, they clearly indicate an increasing market. Sales in the last 8 years range from as low as \$5/sf to as high as \$18.86/sf. Zoning plays a big part in valuation, so it has been displayed as well.

**Final Thoughts:** The applicant is asking for a value of \$815,000 or \$2.41/sf, which is 25% less than the \$1,085,000 or \$3.21/sf contract price. Aside from the fact they acquired this property seven years ago for over twice their requested rate, sales clearly indicate the \$2.41/sf is considerably lower than all other sales of commercial land with similar zoning types and sizes. Even though Mr. Patel has submitted a sale of the subject properties, our valuations are based on market sales prices. A market sale price is the most likely price received from a buyer and seller, acting in their own best interests, after reasonable exposure to the market. After reviewing the surrounding sales, and discovering the land has never been formally listed for sale, it is my belief that the contract amount is not a market sale, and should have little bearing on the valuation of land in this area. Since our valuations are supported by sales, and there is no additional information submitted to suggest our values are excessive or not uniform, my recommendation is to uphold our assessed values.

**RECOMMENDATION: NO CHANGE TO THE 2018 VALUES**



West Fargo GIS, West Fargo GIS, Fargo-Moorhead Metro COG, Merrick & Company

These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

## Sales Comparables

- ★ - Subjects
- - Replatted since sale

Date: 12/14/2020



This map is not a substitute for accurate field surveys or for locating actual property lines and any adjacent features.

## Charleswood Commercial Estates LLC

<b>Subjects</b>										
<u>Position</u>	<u>Parcel</u>	<u>Address</u>	<u>Owner</u>	<u>2018 ASD \$</u>	<u>Lot Size SF</u>	<u>\$/SF</u>	<u>Zone</u>			
1	02-0110-00020-000	740 BEATON DR E	Charleswood Commercial Estates LLC	\$ 343,100	57,188	\$ 6.00	C-OP			
2	02-0110-00030-000	752 BEATON DR E	Charleswood Commercial Estates LLC	\$ 343,100	57,188	\$ 6.00	C-OP			
3	02-0114-00010-000	823 BEATON DR E	Charleswood Commercial Estates LLC	\$ 436,400	43,644	\$ 10.00	PUD			
4	02-0111-00060-000	833 BEATON DR E	Charleswood Commercial Estates LLC	\$ 750,700	75,069	\$ 10.00	PUD			
5	02-0111-00030-000	837 BEATON DR E	Charleswood Commercial Estates LLC	\$ 841,800	105,224	\$ 8.00	PUD			
<b>Original Purchase Info</b>										
	<u>Parcel</u>	<u>Address</u>	<u>Sold Date</u>	<u>Seller</u>	<u>Buyer</u>	<u>Sale Price</u>	<u>Lot Size SF</u>	<u>\$/SF</u>	<u>Zone</u>	
	02-0110-00020-000	740 BEATON DR E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	\$ 2,974,191	528,477	\$ 5.63	C-OP	
	02-0110-00030-000	752 BEATON DR E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	-			C-OP	
	02-0111-00010-000	801 BEATON DR E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	-			PUD	
	02-0111-00030-000	837 BEATON DR E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	-			PUD	
	02-0111-00050-000	1918 9TH ST E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	-			PUD	
	02-0111-00060-000	833 BEATON DR E	6/20/2013	Charleswood Inc	Minnesota Hospitality Inc	-			PUD	
(These parcels include the same area as the parcels they own currently plus 02-0111-00050-000 & 02-0114-00020-000 which they later sold.)										
<b>Comparable Sales</b>										
<u>Position</u>	<u>Parcel</u>	<u>Address</u>	<u>Sold Date</u>	<u>Seller</u>	<u>Buyer</u>	<u>Sale Price</u>	<u>Lot Size SF</u>	<u>\$/SF</u>	<u>Zone</u>	<u>DBA</u>
2	02-0110-00010-000	728 BEATON DR E	6/27/2012	Charleswood Inc	TGFL Holdings	\$ 831,803	133,335	\$ 6.24	C-OP	HIGH POINT NETWORK
1	02-0107-00020-000	716 BEATON DR E	5/31/2012	Charleswood Inc	Dealer Sites LLC	\$ 415,466	65,380	\$ 6.35	C-OP	BOBCAT PARKING
5	02-0115-00020-000	1918 9TH ST E	9/21/2018	CIG Investments - Fargo LLP	9th Street Properties LLC	\$ 350,342	28,621	\$ 12.24	PUD	CROSSROADS DENTAL
4	02-0112-00010-000	805 BEATON DR E	10/13/2016	KAJ Management LLC	West Fargo Hospitality LLC	\$ 1,365,056	72,389	\$ 18.86	PUD	HOMEWOOD SUITES
6	02-0111-00050-000	1918 9TH ST E	8/10/2015	Charleswood Commercial Es	CIG Investments - Fargo LLP	\$ 465,598	47,798	\$ 9.74	PUD	BLARNEY STONE PARKING LOT
3	02-0114-00020-000	801 BEATON DR E	10/15/2013	Minnesota Hospitality Inc	GRD West Fargo LLC	\$ 1,294,825	142,366	\$ 9.10	PUD	BIOLIFE
7	02-0111-00040-000	1910 9TH ST E	12/12/2012	Charleswood Inc	CIG Investments - Fargo LLP	\$ 669,230	66,925	\$ 10.00	PUD	BLARNEY STONE
8	02-0111-00020-000	815 BEATON DR E	12/12/2012	Charleswood Inc	KAJ Management LLC	\$ 1,197,085	239,413	\$ 5.00	PUD	ZONED AG AT START OF YEAR

Note: MN Hospitality and Charleswood Commercial Estates are related companies

# Appellant Information

## **REAL ESTATE PURCHASE AND SALE AGREEMENT AND CONTRACT FOR DEED**

**This Purchase and Sale and Contract For Deed Agreement** entered into on September 21, 2017, effective January 1, 2018, by and between Charleswood Commercial Estates, LLC a North Dakota limited liability company P. O. Box 9495, Fargo, ND 58106-9495 ("Seller"), and Daivesh Sanghvi, an individual of 6050 Sweet Creek Rd, Duluth, GA 30097 ("Buyer").

In consideration of the mutual covenants contained herein and other valuable consideration received, and with the intent to be legally bound, Seller and Buyer agree as follows:

- 1) **SALE OF PREMISES.** Seller agrees to sell and convey to Buyer, and Buyer agrees to purchase from Seller, the vacant land real property which is 338,193 sq ft +/- and having a legal description as set forth in Schedule A to this Agreement.
- 2) **PURCHASE PRICE.** The purchase price for the Premises and any items of personal property is one million eighty-five thousand and No/100 Dollars (\$1,085,000.00), payable in cash from Buyer or from financing.
- 3) **CLOSING.** The sale will be finalized at the Closing scheduled on or before January 1, 2018, unless extended in writing by the parties. The Closing will be held at a selected title company in Fargo, ND. The sale will be closed according to the usual and customary closing procedures in effect in North Dakota. At the Closing, Seller and Buyer agree to execute and deliver to the other all instruments required by law or which may reasonably be requested by the other party or the closing agent.
- 4) **PAYMENT.** Seller is agreeing to finance 80% of the sale over eight (8) years. Buyer agrees to pay Seller in annual installments of 1/10<sup>th</sup> of the Purchase Price plus accrued interest at the rate of 8.0% per year beginning one year after the date of this agreement and continuing until paid off. There is no penalty for early payoff.
- 5) **DEED.** Title to the Premises is free from all, liens, encumbrances, defects, errors or omissions. Upon full payment of this contract, Seller will convey the Premises by a good and sufficient warranty deed conveying a good and marketable title, free of all liens and encumbrances, except (i) all easements, rights of way, covenants and restrictions of record, (ii) current and future real estate taxes and assessments, (iii) zoning and other governmental laws and regulations, provided none of the foregoing interfere with the continued use of the Premises for its present zoning.
- 6) **REAL PROPERTY TAXES.** Real estate taxes and assessments due in 2017 shall be responsibility of Seller. All real estate taxes and assessments due in 2018, and thereafter, shall be responsibility of Buyer but administered and paid by Seller to appropriate authorities.
- 7) **MECHANIC'S LIENS.** At the Closing, Seller will furnish to Buyer an affidavit attesting that no work has been performed on the Premises for which a mechanic's or materialman's lien could attach. If any work was performed on the Premises for which a lien has or may attach, Seller will obtain and deliver to Buyer appropriate lien waivers and releases executed by all contractors, subcontractors and suppliers, in addition to the seller's affidavit.
- 8) **DEFECTIVE TITLE.** If Seller shall be unable to deliver title or make conveyance as provided herein, Buyer, at its option, may (i) terminate this Agreement whereupon all obligations of the parties shall cease, or (ii) waive the defects and accept whatever title Seller is able to convey, without any reduction in the purchase price and as a full performance by Seller.
- 9) **POSSESSION.** On the Closing, the Premises will be delivered to Buyer in their present condition. The Premises shall be free of all Seller's personal possessions. Buyer shall be allowed to inspect the Premises prior to the

Closing to determine whether the Premises comply with this section.

- 10) **ADJUSTMENTS.** Current property taxes, regular and special assessments, and other customary matters, if any, shall be prorated between the parties on the Closing.
- 11) **RISK OF LOSS.** Seller, at its sole cost, shall keep the Premises insured for the full insurable value until the Closing. Buyer shall insure Premises after the Closing. Seller shall bear the risk of all loss or damage to the Premises from all causes until the Closing. Should there be any damage that is not restored by Seller to its former condition by the Closing, Buyer, at its option, may (i) terminate this Agreement and any deposit shall be refunded to Buyer, or (ii) purchase the Premises and be entitled to all insurance proceeds upon payment of the purchase price.
- 12) **CONTINGENCIES.** A) Clear Title. Seller will sell the land, under this Contract For Deed, clear of all encumbrances and liens should any title defects arise that cannot be cleared before Closing, Buyer may cancel this Agreement; B) Due Diligence. This Agreement is subject to Buyer, in its sole discretion, being fully satisfied with the physical land, title, boundaries, and environmental findings discovered or withheld during due diligence.
- 13) **INSPECTION(S).** Within seven (7) days following the execution of this Agreement, Seller shall make available for Buyer's inspection all significant documents relating to the Premises, including title, survey, environmental condition, and property condition, and other information Buyer so requests all of which Buyer shall be entitled to review and approve prior to being obligated to close.  
  
Buyer shall furnish Seller with a copy of any inspection, survey, or environmental report(s) after completion. If any such inspections reveal conditions unacceptable to Buyer, Buyer may terminate this Agreement. If Buyer fails to notify Seller in writing, Buyer shall be required to perform its obligations under this Agreement and this contingency shall lapse.
- 14) **INDEMNIFICATION FOR ENVIRONMENTAL LIABILITY.** Seller shall indemnify Buyer for any future liability related to any environmental property existing prior to Closing, whether known or unknown, if contamination is traceable to Seller's ownership.
- 15) **METHAMPHETAMINE.** Seller discloses to the best of their knowledge methamphetamine has never been manufactured on the property.
- 16) **WELLS.** Seller discloses there are no wells on the property.
- 17) **UNDERGROUND TANKS.** Seller discloses there are no underground storage tanks on the property.
- 18) **BUYER'S DEFAULT.** Upon default by Buyer, Seller, at its option, may enforce this Agreement and pursue any and all remedies available at law or equity, including an action for specific performance and damages.
- 19) **SELLER'S DEFAULT.** Upon default by Seller, Buyer, at its option, may (i) treat this Agreement as terminated and be entitled to the return of the deposit, if any, or (ii) enforce this Agreement and pursue any and all remedies available at law or equity, including an action for specific performance and damages.
- 20) **BROKER'S COMMISSION.** Seller and Buyer promise that they have not dealt with any broker or finder in connection with this sale. In the event of any claim by any broker or finder, the party who procured such broker or finder will pay the claim in full.
- 21) **ATTORNEY'S FEES.** In the event of any litigation or other proceeding between the parties relating to this



Agreement, the prevailing party shall be entitled to recover all costs and expenses incurred, including reasonable attorney's fees.

- 22) ENTIRE AGREEMENT. This Agreement contains the entire agreement and understanding between the parties and is subject to no understandings, conditions or representations that are not set forth herein. This Agreement may only be amended in writing and signed by both parties. Time is of the essence in the performance of this Agreement.
- 23) INVALID PROVISION. If any provision of this Agreement shall be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- 24) AUTHORITY; PARTIES BOUND. Those persons signing below, and the parties hereto, warrant and represent that they have the full legal authority to execute and enter into this Agreement. This Agreement shall be binding upon and shall inure to the benefit of the parties and their respective heirs, legal representatives, successors and assigns.
- 25) GOVERNING LAW. This Agreement shall be governed by and enforced in accordance with the laws of the State of North Dakota.
- 26) CAPTIONS. The captions in this Agreement are inserted only for convenience and in no way construe or interpret the provisions hereof or affect their scope or intent.
- 27) RIDERS. The riders, schedules and exhibits, if any, attached hereto and initialed by the parties are made a part of this Agreement.
- 28) REVIEW BY COUNSEL. The Parties have had an opportunity to consult with their respective legal counsel to review applicable documents and advise them regarding this Agreement and the underlying transaction prior to signing.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

**SELLER**  
Charleswood Commercial Estates, LLC

**BUYER**  
Daivesh Sanghvi



\_\_\_\_\_  
By: Sanjay C. Patel  
Its: Managing Member

\_\_\_\_\_  
By: Daivesh Sanghvi  
An individual

## Schedule A

### Legal Descriptions

- Parcel 1: LOT 3, BLOCK 1, CHARLESWOOD 28<sup>TH</sup> ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 2: LOT 2, BLOCK 1, CHARLESWOOD 28<sup>TH</sup> ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 3: LOT 3, BLOCK 1, CHARLESWOOD 29<sup>TH</sup> ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 4: LOT 6, BLOCK 1, CHARLESWOOD 29<sup>TH</sup> ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA
- Parcel 5: LOT 1, BLOCK 1, CHARLESWOOD 32<sup>ND</sup> ADDITION TO THE CITY OF WEST FARGO, CASS COUNTY, NORTH DAKOTA

### Purchase Price Allocation

	Plat Name	Lot	Blk	Street Address	Sq Ft	2018 C4D Sale Price	Parcel ID
Parcel 1	Charleswood 28th	3	1	752 Beaton Dr	50,370	\$ 183,000	02-0110-00030-000
Parcel 2	Charleswood 28th	2	1	740 Beaton Dr	63,950	\$ 183,000	02-0110-00020-000
Parcel 3	Charleswood 29th	3	1	837 Beaton Dr	105,155	\$ 338,000	02-0111-00030-000
Parcel 4	Charleswood 29th	6	1	833 Beaton Dr	75,070	\$ 241,000	02-0111-00060-000
Parcel 5	Charleswood 32nd	1	1	823 Beaton Dr	43,648	\$ 140,000	02-0114-00010-000
						\$ 1,085,000	

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota

Assessment District

County of Cass

Property I.D. No. 02-0111-00060-000

Name Charleswood Commercial Estates, LLC

Telephone No. (701) 281-3951

Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

Lot: 6 Block: 1 CHARLESWOOD 29TH LT 6 BLK 1

Total true and full value of the property described above for the year 2018 is:

Land \$ 750,700
Improvements \$
Total \$ 750,700 (1)

Total true and full value of the property described above for the year 2018 should be:

Land \$ 180,900
Improvements \$
Total \$ 180,900 (2)

The difference of \$ 569,800.00 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
2. Residential or commercial property's true and full value exceeds the market value
3. Error in property description, entering the description, or extending the tax
4. Nonexisting improvement assessed
5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
6. Duplicate assessment
7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
8. Error in noting payment of taxes, taxes erroneously paid
9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
10. Other (explain) See attached.

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.
1. Purchase price of property: \$ 170,800 Date of purchase: June 2013
Terms: Cash [checked] Contract Trade Other (explain)
Was there personal property involved in the purchase price? no Estimated value: \$
2. Has the property been offered for sale on the open market? no If yes, how long?
Asking price: \$ Terms of sale:
3. The property was independently appraised: no Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom?
4. The applicant's estimate of market value of the property involved in this application is \$ 338,000
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that property value be reassessed and taxes recalculated.

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.


Signature of Preparer (if other than applicant) Date Signature of Applicant Date 10/28/2020

NDV 02 2020 PM 12:40 RECEIVED

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of West Fargo

On 12/21, 2020, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 21 day of Dec, 2020   
 City Auditor or Township Clerk

**Action by the Board of County Commissioners**

Application was \_\_\_\_\_ by action of \_\_\_\_\_ County Board of Commissioners.  
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ \_\_\_\_\_ to \$ \_\_\_\_\_ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ \_\_\_\_\_. The Board accepts \$ \_\_\_\_\_ in full settlement of taxes for the tax year \_\_\_\_\_.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated \_\_\_\_\_  
 County Auditor \_\_\_\_\_ Chairperson

**Certification of County Auditor**

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor \_\_\_\_\_ Date \_\_\_\_\_

**Application For Abatement  
 Or Refund Of Taxes**

Name of Applicant Charles Swobd Commercial Estates LLC

44497

County Auditor's File No. \_\_\_\_\_

Date Application Was Filed With The County Auditor 11/21/20

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/21/20  
(must be within five business days of filing date)

# Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota Assessment District \_\_\_\_\_  
County of Cass Property I.D. No. 02-0110-00020-000  
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951  
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

Lot: 2 Block: 1 CHARLESWOOD 28TH LT 2 BLK 1 \*\*6- 29-12 REPLATTED 02-0107-00030-000,  
00040-000 & 000 50-000

Total true and full value of the property described above for the year 2018 is:

Land \$ 343,100  
Improvements \$ \_\_\_\_\_  
Total \$ 343,100  
(1)

Total true and full value of the property described above for the year 2018 should be:

Land \$ 137,800  
Improvements \$ \_\_\_\_\_  
Total \$ 137,800  
(2)

The difference of \$ 205,300.00 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
- 2. Residential or commercial property's true and full value exceeds the market value
- 3. Error in property description, entering the description, or extending the tax
- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
- 6. Duplicate assessment
- 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
- 8. Error in noting payment of taxes, taxes erroneously paid
- 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
- 10. Other (explain) See attached

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: \$ 130,100 Date of purchase: June 2013  
Terms: Cash  Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? no Estimated value: \$ \_\_\_\_\_  
yes/no

2. Has the property been offered for sale on the open market? no If yes, how long? \_\_\_\_\_  
yes/no  
Asking price: \$ \_\_\_\_\_ Terms of sale: \_\_\_\_\_

3. The property was independently appraised: no Purpose of appraisal: \_\_\_\_\_  
yes/no  
Market value estimate: \$ \_\_\_\_\_  
Appraisal was made by whom? \_\_\_\_\_

4. The applicant's estimate of market value of the property involved in this application is \$ 183,000

5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that the property value be reassessed and appropriate taxes calculated.

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant)

Date

Signature of Applicant

Date

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of West Fargo  
 On 12/21/2020 the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 21 day of Dec, 2020

*[Signature]*  
 City Auditor or Township Clerk

**Action by the Board of County Commissioners**

Application was \_\_\_\_\_ by action of \_\_\_\_\_ County Board of Commissioners.  
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ \_\_\_\_\_ to \$ \_\_\_\_\_ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ \_\_\_\_\_. The Board accepts \$ \_\_\_\_\_ in full settlement of taxes for the tax year \_\_\_\_\_.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated \_\_\_\_\_

County Auditor

Chairperson

**Certification of County Auditor**

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor

Date

**Application For Abatement  
Or Refund Of Taxes**

Name of Applicant Charleswood Commercial Estates LLC  
 County Auditor's File No. 4498

Date Application Was Filed With The County Auditor 11/2/20

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/2/20  
(must be within five business days of filing date)

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota

Assessment District

County of Cass

Property I.D. No. 02-0114-00010-000

Name Charleswood Commercial Estates, LLC

Telephone No. (701) 281-3951

Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

Lot: 1 Block: 1 CHARLESWOOD 32ND LT 1 BLK 1 \*\*1 0-1-13 REPLATTED FRM 02-0111-00010-000 PLAT DOC#14 00069

Total true and full value of the property described above for the year 2018 is:

Land \$ 436,400
Improvements \$
Total \$ 436,400 (1)

Total true and full value of the property described above for the year 2018 should be:

Land \$ 105,100
Improvements \$
Total \$ 105,100 (2)

The difference of \$ 331,300.00 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
2. Residential or commercial property's true and full value exceeds the market value
3. Error in property description, entering the description, or extending the tax
4. Nonexisting improvement assessed
5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
6. Duplicate assessment
7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
8. Error in noting payment of taxes, taxes erroneously paid
9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
10. Other (explain) See attached.

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.
1. Purchase price of property: \$ 99,300 Date of purchase: June 2013
Terms: Cash [x] Contract Trade Other (explain)
Was there personal property involved in the purchase price? no Estimated value: \$
2. Has the property been offered for sale on the open market? no If yes, how long?
Asking price: \$ Terms of sale:
3. The property was independently appraised: no Purpose of appraisal:
Market value estimate: \$
Appraisal was made by whom?
4. The applicant's estimate of market value of the property involved in this application is \$ 140,000
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that property value be reassessed and taxes recalculated.

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant)

Date

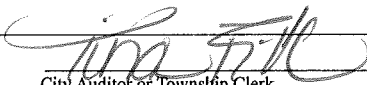
Signature of Applicant

Date

CASS CO AUDITOR NOV 02 2020 PM 12:40

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of West Fargo  
 On 12/21, 2020, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 21 day of Dec, 2020.   
 City Auditor or Township Clerk

**Action by the Board of County Commissioners**

Application was \_\_\_\_\_ by action of \_\_\_\_\_ County Board of Commissioners.  
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ \_\_\_\_\_ to \$ \_\_\_\_\_ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ \_\_\_\_\_. The Board accepts \$ \_\_\_\_\_ in full settlement of taxes for the tax year \_\_\_\_\_.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated \_\_\_\_\_  
 County Auditor \_\_\_\_\_ Chairperson

**Certification of County Auditor**

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor \_\_\_\_\_ Date \_\_\_\_\_

**Application For Abatement  
 Or Refund Of Taxes**

Name of Applicant Charleswood Commercial Estates LLC  
 County Auditor's File No. 47499  
 Date Application Was Filed With The County Auditor 11/2/20  
 Date County Auditor Mailed Application to Township Clerk or City Auditor 11/2/20  
(must be within 90 business days of filing date)



# Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

NOV 02 2020 PM 12:59 RECEIVED

State of North Dakota Assessment District \_\_\_\_\_  
 County of Cass Property I.D. No. 02-0110-00030-000  
 Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951  
 Address PO Box 9495 Fargo, ND 58106

**Legal description of the property involved in this application:**

Lot: 3 Block: 1 CHARLESWOOD 28TH LT 3 BLK 1 \*\*6- 29-12 REPLATTED 02-0107-00030-000, 00040-000 & 000 50-000 .

Total true and full value of the property described above for the year 2018 is:

Land \$ 343,100  
 Improvements \$ \_\_\_\_\_  
 Total \$ 343,100  
 (1)

Total true and full value of the property described above for the year 2018 should be:

Land \$ 137,800  
 Improvements \$ \_\_\_\_\_  
 Total \$ 137,800  
 (2)

The difference of \$ 205,300.00 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
- 2. Residential or commercial property's true and full value exceeds the market value
- 3. Error in property description, entering the description, or extending the tax
- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
- 6. Duplicate assessment
- 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
- 8. Error in noting payment of taxes, taxes erroneously paid
- 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
- 10. Other (explain) See attached.

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: \$ 130,100 Date of purchase: June 2013  
 Terms: Cash  Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
 Was there personal property involved in the purchase price? NO Estimated value: \$ \_\_\_\_\_  
 yes/no

2. Has the property been offered for sale on the open market? NO If yes, how long? \_\_\_\_\_  
 yes/no  
 Asking price: \$ \_\_\_\_\_ Terms of sale: \_\_\_\_\_

3. The property was independently appraised: NO Purpose of appraisal: \_\_\_\_\_  
 yes/no  
 Market value estimate: \$ \_\_\_\_\_  
 Appraisal was made by whom? \_\_\_\_\_

4. The applicant's estimate of market value of the property involved in this application is \$ 205,300

5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that the property value be reassessed and taxes recalculated.

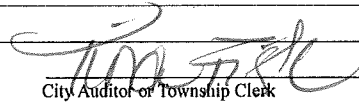
By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant) \_\_\_\_\_ Date \_\_\_\_\_ Signature of Applicant [Signature] Date 10/25/2020  
Manojm mdr

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of West Fargo  
 On 12/21, 2020, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 21 day of Dec, 2020  
  
 City Auditor or Township Clerk

**Action by the Board of County Commissioners**

Application was \_\_\_\_\_ by action of \_\_\_\_\_ County Board of Commissioners.  
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ \_\_\_\_\_ to \$ \_\_\_\_\_ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ \_\_\_\_\_. The Board accepts \$ \_\_\_\_\_ in full settlement of taxes for the tax year \_\_\_\_\_.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

\_\_\_\_\_

\_\_\_\_\_

Dated \_\_\_\_\_  
 \_\_\_\_\_ County Auditor \_\_\_\_\_ Chairperson

**Certification of County Auditor**

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

\_\_\_\_\_ County Auditor \_\_\_\_\_ Date

**Application For Abatement  
 Or Refund Of Taxes**

Name of Applicant Charleswood Commercial Estates LLC

County Auditor's File No. 4500

Date Application Was Filed With The County Auditor 11/21/20

Date County Auditor Mailed Application to Township Clerk or City Auditor 11/21/20  
(must be within five business days of filing date)

# Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota Assessment District \_\_\_\_\_  
County of Cass Property I.D. No. 02-0111-00030-000  
Name Charleswood Commercial Estates, LLC Telephone No. (701) 281-3951  
Address PO Box 9495, Fargo ND, 58106

Legal description of the property involved in this application:

Lot: 3 Block: 1 CHARLESWOOD 29TH LT 3 BLK 1

Total true and full value of the property described above for the year 2018 is:

Land \$ 841,800  
Improvements \$ \_\_\_\_\_  
Total \$ 841,800  
(1)

Total true and full value of the property described above for the year 2018 should be:

Land \$ 253,400  
Improvements \$ \_\_\_\_\_  
Total \$ 253,400  
(2)

The difference of \$ 588,400.00 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
- 2. Residential or commercial property's true and full value exceeds the market value
- 3. Error in property description, entering the description, or extending the tax
- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
- 6. Duplicate assessment
- 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
- 8. Error in noting payment of taxes, taxes erroneously paid
- 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
- 10. Other (explain) See attached.

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: \$ 239,400 Date of purchase: June 2013  
Terms: Cash  Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? no Estimated value: \$ \_\_\_\_\_  
yes/no
2. Has the property been offered for sale on the open market? no If yes, how long? \_\_\_\_\_  
yes/no  
Asking price: \$ \_\_\_\_\_ Terms of sale: \_\_\_\_\_
3. The property was independently appraised: no Purpose of appraisal: \_\_\_\_\_  
yes/no  
Market value estimate: \$ \_\_\_\_\_  
Appraisal was made by whom? \_\_\_\_\_
4. The applicant's estimate of market value of the property involved in this application is \$ 338,000
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that property value be reassessed and taxes recalculated.

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant)

Date

Signature of Applicant

Date

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of West Fargo  
 On 12/21, 2020, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be denied

Dated this 21 day of Dec, 2020 [Signature]  
 City Auditor or Township Clerk

**Action by the Board of County Commissioners**

Application was \_\_\_\_\_ by action of \_\_\_\_\_ County Board of Commissioners.  
 Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ \_\_\_\_\_ to \$ \_\_\_\_\_ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ \_\_\_\_\_. The Board accepts \$ \_\_\_\_\_ in full settlement of taxes for the tax year \_\_\_\_\_.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated \_\_\_\_\_

County Auditor

Chairperson

**Certification of County Auditor**

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor

Date

**Application For Abatement  
Or Refund Of Taxes**

Name of Applicant Charles Edward Commercial Estates LLC  
 County Auditor's File No. 1501

Date Application Was Filed With The County Auditor 02/12/11

Date County Auditor Mailed Application to Township Clerk or City Auditor 02/01/11  
(must be within five business days of filing date)